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131st General Assembly

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Am. Sub. H. B. No. 483

Representative Amstutz

Cosponsors: Representatives Smith, R., Anielski, Burkley, Romanchuk, Sears, Sprague, Antonio, Baker, Barnes, Bishoff, Blessing, Brown, Conditt, Craig, Derickson, Dever, Dovilla, Ginter, Grossman, Hambley, Hayes, Howse, Koehler, Kuhns, LaTourette, Manning, McClain, Reineke, Rezabek, Rogers, Ryan, Scherer, Strahorn, Sweeney, Sykes, Thompson, Young,

Speaker Rosenberger

Senators Coley, Gardner, Beagle, Eklund, Gentile, Hackett, Hottinger, Jones, Lehner, Manning, Oelslager, Patton, Skindell, Tavares, Thomas

A B I L L

To amend sections 9.833, 113.50, 113.51, 113.52, 1
113.53, 340.034, 113.54, 3301.0714, 3701.07, 2
3701.61, 4723.071, 4723.32, 4723.61, 4723.64, 3
4723.651, 4723.67, 4723.68, 5119.25, 5123.02, 4
5123.1610, 5123.41, 5123.42, 5123.421, 5123.422, 5
5123.43, 5123.44, 5123.441, 5123.45, 5123.451, 6
5123.46, 5123.47, 5123.651, 5124.10, 5124.101, 7
5124.151, 5124.34, 5124.45, 5126.05, 5126.36, 8
5165.01, 5166.01, 5705.19, 5705.192, 5705.222, 9
5705.25, 5709.40, 5709.73, 5709.78, and 5747.01, 10
to enact sections 5.234, 5123.024, 5123.0421, 11
5123.0422, 5123.0423, 5123.377, 5123.378, 12
5123.452, 5124.195, 5124.39, 5166.041, and 13
5747.78, and to repeal sections 3701.611 and 14
3701.62 of the Revised Code; to amend Sections 15
110.12, 259.110, 289.10, 305.198, and 812.40 of 16

Am. Sub. H.B. 64 of the 131st General Assembly; to 17
amend Section 259.10 of Am. Sub. H.B. 64 of the 18
131st General Assembly, as subsequently amended; 19
to amend Section 812.40 of Am. Sub. H.B. 483 of 20
the 130th General Assembly; and to amend Section 4 21
of Sub. S.B. 171 of the 129th General Assembly, as 22
subsequently amended, to modify programs 23
administered by the Department of Developmental 24
Disabilities, to modify certain laws pertaining to 25
tax levies for developmental disabilities, to 26
modify certain laws regarding ABLE savings 27
accounts and Ohio's disability savings account 28
program, to designate October as "Disability 29
History and Awareness Month," to require 30
acceptance of certain certificate of need 31
applications regarding relocation of long-term 32
care facility beds, to remove behavioral health 33
services from inclusion as direct care costs of 34
nursing facilities, to delay certain laws 35
regarding community behavioral health services, 36
and to make an appropriation. 37

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF OHIO:

Section 101.01. That sections 5.234, 9.833, 113.50, 113.51, 38
113.52, 113.53, 113.54, 340.034, 3301.0714, 3701.07, 3701.61, 39
4723.071, 4723.32, 4723.61, 4723.64, 4723.651, 4723.67, 4723.68, 40
5119.25, 5123.02, 5123.1610, 5123.41, 5123.42, 5123.421, 5123.422, 41
5123.43, 5123.44, 5123.441, 5123.45, 5123.451, 5123.46, 5123.47, 42
5123.651, 5124.10, 5124.101, 5124.151, 5124.34, 5124.45, 5126.05, 43
5126.36, 5165.01, 5166.01, 5705.19, 5705.192, 5705.222, 5705.25, 44
5705.40, 5709.73, 5709.78, and 5747.01 be amended and sections 45
5123.024, 5123.0421, 5123.0422, 5123.0423, 5123.377, 5123.378, 46

5123.452, 5124.195, 5124.39, 5166.041, and 5747.78 of the Revised Code be enacted to read as follows:

Sec. 5.234. The month of October is designated as "Disability History and Awareness Month." During this month, schools in this state are encouraged to provide instruction and events focused on disability history, people with disabilities, and the disability rights movement.

Sec. 9.833. (A) As used in this section, ~~"political:~~
"Political subdivision" has the meaning defined in sections 2744.01 and 3905.36 of the Revised Code. For purposes of this section, "political subdivision" includes municipal corporations as defined in section 5705.01 of the Revised Code.

"County board" means a county board of developmental disabilities.

(B) Political subdivisions and county boards that provide health care benefits for their officers or employees may do any of the following:

(1) Establish and maintain an individual self-insurance program with public moneys to provide authorized health care benefits, including but not limited to, health care, prescription drugs, dental care, and vision care, in accordance with division (C) of this section;

(2) Establish and maintain a health savings account program whereby employees or officers may establish and maintain health savings accounts in accordance with section 223 of the Internal Revenue Code. Public moneys may be used to pay for or fund federally qualified high deductible health plans that are linked to health savings accounts or to make contributions to health savings accounts. A health savings account program may be a part

of a self-insurance program. 76

(3) After establishing an individual self-insurance program, 77
agree with other political subdivisions or county boards that have 78
established individual self-insurance programs for health care 79
benefits, that their programs will be jointly administered in a 80
manner specified in the agreement; 81

(4) Pursuant to a written agreement and in accordance with 82
division (C) of this section, join in any combination with other 83
political subdivisions or county boards to establish and maintain 84
a joint self-insurance program to provide health care benefits; 85

(5) Pursuant to a written agreement, join in any combination 86
with other political subdivisions or county boards to procure or 87
contract for policies, contracts, or plans of insurance to provide 88
health care benefits, which may include a health savings account 89
program for their officers and employees subject to the agreement; 90

(6) Use in any combination any of the policies, contracts, 91
plans, or programs authorized under this division. 92

(7) Any agreement made under division (B)(3), (4), (5), or 93
(6) of this section shall be in writing, comply with division (C) 94
of this section, and contain best practices established in 95
consultation with and approved by the department of administrative 96
services. The best practices may be reviewed and amended at the 97
discretion of the political subdivisions and county boards in 98
consultation with the department. Detailed information regarding 99
the best practices shall be made available to any employee upon 100
that employee's request. 101

(8) Purchase plans containing best practices identified by 102
the department of administrative services under section 9.901 of 103
the Revised Code. 104

(C) Except as otherwise provided in division (E) of this 105
section, the following apply to individual or joint self-insurance 106

programs established pursuant to this section: 107

(1) Such funds shall be reserved as are necessary, in the 108
exercise of sound and prudent actuarial judgment, to cover 109
potential cost of health care benefits for the officers and 110
employees of the political subdivision or county board. A 111
certified audited financial statement and a report of aggregate 112
amounts so reserved and aggregate disbursements made from such 113
funds, together with a written report of a member of the American 114
academy of actuaries certifying whether the amounts reserved 115
conform to the requirements of this division, are computed in 116
accordance with accepted loss reserving standards, and are fairly 117
stated in accordance with sound loss reserving principles, shall 118
be prepared and maintained, within ninety days after the last day 119
of the fiscal year of the entity for which the report is provided 120
for that fiscal year, in the office of the program administrator 121
described in division (C)(3) of this section. 122

The report required by division (C)(1) of this section shall 123
include, but not be limited to, the aggregate of disbursements 124
made for the administration of the program, including claims paid, 125
costs of the legal representation of political subdivisions, 126
county boards, and employees, and fees paid to consultants. 127

The program administrator described in division (C)(3) of 128
this section shall make the report required by this division 129
available for inspection by any person at all reasonable times 130
during regular business hours, and, upon the request of such 131
person, shall make copies of the report available at cost within a 132
reasonable period of time. The program administrator shall further 133
provide the report to the auditor of state under Chapter 117. of 134
the Revised Code. The report required by this division is in lieu 135
of the records required by division (A) of section 149.431 of the 136
Revised Code. 137

(2) Each political subdivision shall reserve funds necessary 138

for an individual or joint self-insurance program in a special 139
fund that may be established for political subdivisions other than 140
an agency or instrumentality pursuant to an ordinance or 141
resolution of the political subdivision and not subject to section 142
5705.12 of the Revised Code. An agency or instrumentality shall 143
reserve the funds necessary for an individual or joint 144
self-insurance program in a special fund established pursuant to a 145
resolution duly adopted by the agency's or instrumentality's 146
governing board. A county board shall reserve the funds necessary 147
for an individual or joint self-insurance program in a special 148
fund established pursuant to a resolution duly adopted by the 149
county board. The political subdivision or county board may 150
allocate the costs of insurance or any self-insurance program, or 151
both, among the funds or accounts established under this division 152
on the basis of relative exposure and loss experience. 153

(3) A contract may be awarded, without the necessity of 154
competitive bidding, to any person, political subdivision, 155
nonprofit corporation organized under Chapter 1702. of the Revised 156
Code, or regional council of governments created under Chapter 157
167. of the Revised Code for purposes of administration of an 158
individual or joint self-insurance program. No such contract shall 159
be entered into without full, prior, public disclosure of all 160
terms and conditions. The disclosure shall include, at a minimum, 161
a statement listing all representations made in connection with 162
any possible savings and losses resulting from the contract, and 163
potential liability of any political subdivision, county board, or 164
employee. The proposed contract and statement shall be disclosed 165
and presented at a meeting of the political subdivision or county 166
board not less than one week prior to the meeting at which the 167
political subdivision or county board authorizes the contract. 168

A contract awarded to a nonprofit corporation or a regional 169
council of governments under this division may provide that all 170

employees of the nonprofit corporation or regional council of 171
governments, the employees of all entities related to the 172
nonprofit corporation or regional council of governments, and the 173
employees of other nonprofit corporations that have fifty or fewer 174
employees and have been organized for the primary purpose of 175
representing the interests of political subdivisions or county 176
boards, may be covered by the individual or joint self-insurance 177
program under the terms and conditions set forth in the contract. 178

(4) The individual or joint self-insurance program shall 179
include a contract with a certified public accountant and a member 180
of the American academy of actuaries for the preparation of the 181
written evaluations required under division (C)(1) of this 182
section. 183

(5) A joint self-insurance program may allocate the costs of 184
funding the program among the funds or accounts established under 185
this division to the participating political subdivisions and 186
county boards on the basis of their relative exposure and loss 187
experience. 188

(6) An individual self-insurance program may allocate the 189
costs of funding the program among the funds or accounts 190
established under this division to the political subdivision or 191
county board that established the program. 192

(7) Two or more political subdivisions, two or more county 193
boards, or a combination thereof, may also authorize the 194
establishment and maintenance of a joint health care cost 195
containment program, including, but not limited to, the employment 196
of risk managers, health care cost containment specialists, and 197
consultants, for the purpose of preventing and reducing health 198
care costs covered by insurance, individual self-insurance, or 199
joint self-insurance programs. 200

(8) A political subdivision or county board is not liable 201

under a joint self-insurance program for any amount in excess of 202
amounts payable pursuant to the written agreement for the 203
participation of the political subdivision or county board in the 204
joint self-insurance program. Under a joint self-insurance program 205
agreement, a political subdivision or county board may, to the 206
extent permitted under the written agreement, assume the risks of 207
any other political subdivision or county board. A joint 208
self-insurance program established under this section is deemed a 209
separate legal entity for the public purpose of enabling the 210
members of the joint self-insurance program to obtain insurance or 211
to provide for a formalized, jointly administered self-insurance 212
fund for its members. An entity created pursuant to this section 213
is exempt from all state and local taxes. 214

(9) ~~Any~~ A county board or any political subdivision, other 215
than an agency or instrumentality, may issue general obligation 216
bonds, or special obligation bonds that are not payable from real 217
or personal property taxes, and may also issue notes in 218
anticipation of such bonds, pursuant to an ordinance or resolution 219
of its legislative authority or other governing body or, in the 220
case of a county board, the board itself, for the purpose of 221
providing funds to pay expenses associated with the settlement of 222
claims, whether by way of a reserve or otherwise, and to pay the 223
political subdivision's or county board's portion of the cost of 224
establishing and maintaining an individual or joint self-insurance 225
program or to provide for the reserve in the special fund 226
authorized by division (C)(2) of this section. 227

In its ordinance or resolution authorizing bonds or notes 228
under this section, a political subdivision or county board may 229
elect to issue such bonds or notes under the procedures set forth 230
in Chapter 133. of the Revised Code. In the event of such an 231
election, notwithstanding Chapter 133. of the Revised Code, the 232
maturity of the bonds may be for any period authorized in the 233

ordinance or resolution not exceeding twenty years, which period 234
shall be the maximum maturity of the bonds for purposes of section 235
133.22 of the Revised Code. 236

Bonds and notes issued under this section shall not be 237
considered in calculating the net indebtedness of the political 238
subdivision under sections 133.04, 133.05, 133.06, and 133.07 of 239
the Revised Code. Sections 9.98 to 9.983 of the Revised Code are 240
hereby made applicable to bonds or notes authorized under this 241
section. 242

(10) A joint self-insurance program is not an insurance 243
company. Its operation does not constitute doing an insurance 244
business and is not subject to the insurance laws of this state. 245

(11) A joint self-insurance program shall pay the run-off 246
expenses of a participating political subdivision or county board 247
that terminates its participation in the program if the political 248
subdivision or county board has accumulated funds in the reserves 249
for incurred but not reported claims. The run-off payment, at 250
minimum, shall be limited to an actuarially determined cap or 251
sixty days, whichever is reached first. This provision shall not 252
apply during the term of a specific, separate agreement with a 253
political subdivision or county board to maintain enrollment for a 254
specified period, not to exceed three years. 255

(D) A political subdivision or county board may procure group 256
life insurance for its employees in conjunction with an individual 257
or joint self-insurance program authorized by this section, 258
provided that the policy of group life insurance is not 259
self-insured. 260

(E) This section does not apply to individual self-insurance 261
programs created solely by municipal corporations as defined in 262
section 5705.01 of the Revised Code. 263

(F) A public official or employee of a political subdivision 264

or county board who is or becomes a member of the governing body 265
of the program administrator of a joint self-insurance program in 266
which the political subdivision or county board participates is 267
not in violation of division (D) or (E) of section 102.03, 268
division (C) of section 102.04, or section 2921.42 of the Revised 269
Code as a result of either of the following: 270

(1) The political subdivision's or county board's entering 271
under this section into the written agreement to participate in 272
the joint self-insurance program; 273

(2) The political subdivision's or county board's entering 274
under this section into any other contract with the joint 275
self-insurance program. 276

Sec. 113.50. As used in sections 113.50 to 113.56 of the 277
Revised Code: 278

(A) ~~"Account" or~~ "ABLE account" means an individual ~~savings~~ 279
account opened in accordance with ~~sections 113.50 to 113.56 of the~~ 280
~~Revised Code~~ the program or a similar ABLE account program 281
established by another state in accordance with section 529A of 282
the Internal Revenue Code. 283

(B) "Account owner" means a designated beneficiary or any 284
other person authorized to be the owner of an ABLE account under 285
federal law. 286

(C) "Designated beneficiary" means an eligible individual ~~who~~ 287
~~is a resident of this state~~ whose qualified disability expenses 288
may be paid from an ABLE account. 289

(D) "Eligible individual," "member of the family," "qualified 290
disability expenses," and "qualified ABLE program" have the same 291
meanings as in section 529A of the Internal Revenue Code. 292

(E) "Financial organization" means an insurance company, 293
bank, or other financial institution or a broker-dealer registered 294

with the securities and exchange commission.	295
(F) "Management contract" means a contract between the treasurer of state and a program manager under division (B) of section 113.52 of the Revised Code.	296 297 298
(G) "Maximum account value" means the dollar amount calculated by the Ohio tuition trust authority pursuant to sections 3334.01 to 3334.21 of the Revised Code as the maximum amount that may be necessary to pay for the qualified higher education expenses of a beneficiary under those sections, consistent with the maximum contributions permitted under section 529 of the Internal Revenue Code.	299 300 301 302 303 304 305
(H) "Program" means the ABLE account program established under sections 113.50 to 113.56 of the Revised Code.	306 307
(I) <u>"Program account" means an individual account opened in accordance with the program.</u>	308 309
<u>(J)</u> "Program manager" means a financial organization selected by the treasurer of state to be a depository and manager of the program under section 113.52 of the Revised Code.	310 311 312
(J) <u>(K)</u> "Secretary" means the secretary of the treasury of the United States.	313 314
(K) <u>(L)</u> "Internal Revenue Code" has the same meaning as in section 5747.01 of the Revised Code.	315 316
Sec. 113.51. (A) The treasurer of state shall implement and administer a program under the terms and conditions established under sections 113.50 to 113.56 of the Revised Code. For that purpose, the treasurer shall do all of the following:	317 318 319 320
(1) Develop and implement the program in a manner consistent with the provisions of sections 113.50 to 113.56 of the Revised Code;	321 322 323

(2) Engage the services of consultants on a contract basis	324
for rendering professional and technical assistance and advice;	325
(3) Seek rulings and other guidance from the secretary and	326
the internal revenue service relating to the program;	327
(4) Make modifications to the program as necessary for	328
participants in the program to qualify for the federal income tax	329
benefits or treatment provided under section 529A of the Internal	330
Revenue Code or rules adopted thereunder;	331
(5) Impose and collect administrative fees and service	332
charges in connection with any agreement or transaction relating	333
to the program;	334
(6) Develop marketing plans and promotional materials to	335
publicize the program;	336
(7) Establish the procedures by which funds held in <u>program</u>	337
accounts shall be disbursed;	338
(8) <u>Administer the issuance of interests by the Ohio ABLE</u>	339
<u>savings program trust fund to designated beneficiaries;</u>	340
<u>(9)</u> Establish the procedures by which funds held in <u>program</u>	341
accounts shall be allocated to pay for administrative costs;	342
(9) <u>(10)</u> Take any other action necessary to implement and	343
administer the program;	344
(10) <u>(11)</u> Adopt rules in accordance with Chapter 119. of the	345
Revised Code necessary to implement and administer the program;	346
(11) <u>(12)</u> Notify the secretary when an <u>a program</u> account has	347
been opened for a designated beneficiary and submit other reports	348
concerning the program as required by the secretary or under	349
section 529A of the Internal Revenue Code.	350
(B) The treasurer of state may enter into agreements with	351
other states to either allow residents of this state to	352
participate in an ABLE account plan operated by another state or	353

~~to allow residents of other states to participate in the program~~ 354
~~or agencies of, subdivisions of, or residents of those states~~ 355
~~related to the program or a similar ABLÉ account program~~ 356
~~established by another state in accordance with section 529A of~~ 357
~~the Internal Revenue Code.~~ 358

Sec. 113.52. (A) The treasurer of state shall solicit 359
proposals from financial organizations to act as depositories and 360
managers of the program. Financial organizations submitting 361
proposals shall describe the investment instruments that will be 362
held in program accounts. The treasurer may select more than one 363
investment instrument for the program. The treasurer shall select 364
as program managers the financial organization or organizations, 365
from among the bidding financial organizations, that demonstrate 366
the most advantageous combination, both to potential program 367
participants and the state, of the following factors: 368

(1) Financial stability and integrity of the financial 369
organization; 370

(2) The safety of the investment instruments being offered; 371

(3) The ability to satisfy record keeping and reporting 372
requirements prescribed under sections 113.50 to 113.56 of the 373
Revised Code; 374

(4) The organization's plan for promoting the program and the 375
investment the organization is willing to make to promote the 376
program; 377

(5) The fees, if any, proposed to be charged to account 378
owners; 379

(6) The minimum initial deposit and minimum contributions 380
that the financial organization will require; 381

(7) The ability of the organization to accept electronic 382
deposits, including payroll deduction plans; 383

(8) Other benefits to the state or its residents included in 384
the proposal, including fees payable to the state to cover the 385
program's operating expenses. 386

(B) The treasurer of state may enter into a contract or a 387
series of contracts with one or more financial organizations that 388
submit a proposal under division (A) of this section for an 389
organization to act as a manager and depository for the program. A 390
contract or series of contracts shall include, at a minimum, terms 391
requiring the financial organization to do all of the following: 392

(1) Take any action required to keep the program in 393
compliance with the requirements of sections 113.50 to 113.56 of 394
the Revised Code and any actions not contrary to its contract to 395
manage the program to qualify as a qualified ABLE program; 396

(2) Keep adequate records of each program account, keep each 397
program account segregated from each other program account, and 398
provide the treasurer with the information necessary to prepare 399
the statements required by section 113.53 of the Revised Code; 400

(3) Compile and calculate information contained in statements 401
required to be prepared under section 113.53 of the Revised Code 402
and provide such calculations to the treasurer; 403

(4) If there is more than one program manager, provide the 404
treasurer with information as is necessary to determine compliance 405
with section 113.53 of the Revised Code; 406

(5) Provide the treasurer with access to the books and 407
records of the program manager to the extent needed to determine 408
compliance with the management contract, sections 113.50 to 113.56 409
of the Revised Code, and section 529A of the Internal Revenue 410
Code; 411

(6) Hold all program accounts for the benefit of the account 412
owner; 413

(7) Be audited at least annually by a firm of certified public accountants selected by the program manager and provide the results of such audit to the treasurer;

(8) Provide the treasurer with copies of all regulatory filings and reports made by the financial organization during the term of the management contract or while the financial organization is holding any program accounts, other than confidential filings or reports that will not become part of the program;

(9) Make available for review by the treasurer the results of any periodic examination of such organization by any state or federal banking, insurance, or securities agency, except to the extent that such report or reports may not be disclosed under law;

(10) Ensure that any description of the program, whether in writing or through the use of any other media, is consistent with the marketing plan developed under division (A)(6) of section 113.51 of the Revised Code.

(C) The treasurer of state may do any of the following:

(1) Enter into management contracts as the treasurer considers necessary and proper for the implementation of the program;

(2) Require that an audit be conducted of the operations and financial position of a program manager at any time if the treasurer has any reason to be concerned about the financial position, the record keeping practices, or the status of program accounts of that program manager;

(3) Terminate or not renew a management contract.

(D) The treasurer of state, the department of medicaid, the department of job and family services, the department of health, the department of mental health and addiction services, the

department of developmental disabilities, opportunities for 444
Ohioans with disabilities agency, and the department of aging may 445
exchange information relating to eligible individuals for the 446
purpose of administering or enforcing sections 113.50 to 113.56 of 447
the Revised Code, except to the extent prohibited under federal 448
law. 449

(E) If the treasurer of state terminates or does not renew a 450
management contract under this section, the treasurer shall take 451
custody of program accounts held by the program manager and shall 452
seek to promptly transfer such program accounts to another 453
financial organization that is selected as a program manager and 454
into investment instruments as similar to the original instruments 455
as possible. 456

Sec. 113.53. (A) A designated beneficiary, or a trustee or 457
guardian of a designated beneficiary who lacks capacity to enter 458
into an agreement, may apply, on forms prescribed by the treasurer 459
of state, to open ~~an ABLE~~ a program account. A beneficiary may 460
have only one ABLE account. The treasurer of state may impose a 461
nonrefundable application fee. The application shall require the 462
applicant to provide the following information: 463

(1) The name, address, social security number, and birth date 464
of the ~~account owner~~ designated beneficiary; 465

(2) The name, address, and social security number of the 466
designated ~~beneficiary~~ beneficiary's trustee or guardian, if the 467
~~account owner is not the beneficiary~~ applicable; 468

(3) Certification by the applicant that the applicant 469
understands the maximum account value and the consequences under 470
division (C) of this section for excess contributions and 471
understands how program account values exceeding the amount 472
designated under section 103 of the "Stephen Beck, Jr., ABLE Act 473
of 2014," 26 U.S.C. 529A note, may affect the applicant's 474

resources for determining the applicant's eligibility for the 475
supplemental security income program; 476

(4) Any additional information required by the treasurer of 477
state. 478

(B)(1) To qualify for ~~an~~ a program account, a designated 479
beneficiary must be an eligible individual at the time the program 480
account is opened. Before opening ~~an ABLE~~ a program account, the 481
treasurer of state or program manager shall enter into an 482
agreement with the account owner that discloses the requirements 483
and restrictions on contributions and withdrawals from the program 484
account. 485

(2) Any person may make contributions to ~~an ABLE~~ a program 486
account after the account is opened, subject to the limitations 487
imposed by section 529A of the Internal Revenue Code and any rules 488
adopted by the secretary. 489

(C) Contributions to ~~ABLE accounts~~ a program account shall be 490
made in cash. The treasurer of state or program manager shall 491
reject or promptly withdraw a contribution to ~~an~~ a program account 492
if that contribution would exceed the annual limits prescribed in 493
subsection (b)(2)(B) of section 529A of the Internal Revenue Code. 494
The treasurer or program manager shall reject or promptly withdraw 495
a contribution if the value of the program account equals or 496
exceeds the maximum account value or the designated beneficiary is 497
not an eligible individual in the current calendar year. 498

(D)(1) To the extent authorized by federal law, and in 499
accordance with rules adopted by the treasurer of state, an 500
account owner may change the designated beneficiary of ~~an~~ a 501
program account to another individual. 502

(2) No account owner may use an interest in an ABLE account 503
as security for a loan. Any pledge of an interest in an account 504
shall be void and of no force and effect. 505

(E)(1) A distribution from ~~an~~ a program account to any individual or for the benefit of any individual during a calendar year shall be reported to the internal revenue service and ~~each account owner~~, the designated beneficiary, or the distributee to the extent required under state or federal law.

(2) Statements shall be provided to each account owner of a program account at least four times each year within thirty days after the end of the quarterly period to which a statement relates. The statement shall identify the contributions made during the preceding quarter, the total contributions made to the account through the last day of that quarter, the value of the account on the last day of that quarter, distributions made during that quarter, and any other information that the treasurer of state requires to be reported to the account owner.

(3) Statements and information relating to program accounts shall be prepared and filed to the extent required under sections 113.50 to 113.56 of the Revised Code and any other state or federal law.

(F) The program shall provide separate accounting for each designated beneficiary. An annual fee may be imposed upon the account owner for the maintenance of ~~an~~ a program account.

(G) Money in an ABLE account shall be exempt from attachment, execution, or garnishment as provided in section 2329.66 of the Revised Code, and is subject to claims made under the medicaid estate recovery program instituted pursuant to section 5162.21 of the Revised Code, in accordance with subsection (f) of section 529A of the Internal Revenue Code and subject to any limitations imposed by the secretary.

(H)(1) Notwithstanding any other provision of state law, all of the following shall be disregarded for the purposes of determining an individual's eligibility for a means-tested public

assistance program funded only with state, local, or state and 537
local funds and the amount of assistance or benefits the 538
individual is eligible to receive under the program: 539

(a) Any amount in an ABLE account, including earnings on the 540
account; 541

(b) Any contributions to an ABLE account; 542

(c) Any distribution from an ABLE account for qualified 543
disability expenses. 544

(2) Division (H)(1) of this section applies only to an 545
individual who is either of the following: 546

(a) The ~~account owner or~~ designated beneficiary of the ABLE 547
account; 548

(b) An individual whose eligibility for the means-tested 549
program is conditioned on the ABLE account's ~~account owner or~~ 550
designated beneficiary disclosing the ~~account owner's or~~ 551
designated beneficiary's income, resources, or both to the entity 552
administering the means-tested public assistance program. 553

Sec. 113.54. (A) Nothing in sections 113.50 to 113.56 of the 554
Revised Code creates any obligation of the treasurer of state, the 555
state, or any state agency to guarantee for the benefit of any 556
account owner or designated beneficiary any of the following: 557

(1) Return of principal; 558

(2) Rate of interest or other return on any program account; 559

(3) Payment of interest or other return on any program 560
account. 561

(B) Every contract, application, or other similar document 562
that may be used in connection with opening ~~an~~ a program account 563
shall clearly indicate that the account is not insured by the 564
state and that the principal deposited and the investment return 565

are not guaranteed by the state. 566

Sec. 340.034. All of the following apply to the recovery 567
housing required by section 340.033 of the Revised Code to be 568
included in the array of treatment services and recovery support 569
for all levels of opioid and co-occurring drug addiction that are 570
part of the continuum of care established by each board of 571
alcohol, drug addiction, and mental health services pursuant to 572
division (A)(11) of section 340.03 of the Revised Code: 573

(A) The recovery housing shall not be subject to residential 574
facility licensure by the department of mental health and 575
addiction services under section 5119.34 of the Revised Code. In 576
addition, the recovery housing shall not be owned and operated by 577
a board of alcohol, drug addiction, and mental health services 578
unless any of the following applies: 579

(1) The board owns and operates the recovery housing on 580
~~September 15, 2016~~ July 1, 2017. 581

(2) The board utilizes local funds in the development, 582
purchase, or operation of the recovery housing. 583

(3) The board determines that there is a need for the board 584
to assume the ownership and operation of the recovery housing such 585
as when an existing owner and operator of the recovery housing 586
goes out of business, and the board considers the assumption of 587
ownership and operation of the recovery housing to be in the best 588
interest of the community. 589

(B) The recovery housing shall have protocols for all of the 590
following: 591

(1) Administrative oversight; 592

(2) Quality standards; 593

(3) Policies and procedures, including house rules, for its 594
residents to which the residents must agree to adhere. 595

(C) Family members of the recovery housing's residents may 596
reside in the recovery housing to the extent the recovery 597
housing's protocols permit. 598

(D) The recovery housing shall not limit a resident's 599
duration of stay to an arbitrary or fixed amount of time. Instead, 600
each resident's duration of stay shall be determined by the 601
resident's needs, progress, and willingness to abide by the 602
recovery housing's protocols, in collaboration with the recovery 603
housing's owner and operator, and, if appropriate, in consultation 604
and integration with a community addiction services provider. 605

(E) The recovery housing may permit its residents to receive 606
medication-assisted treatment. 607

(F) A recovery housing resident may receive addiction 608
services that are certified by the department of mental health and 609
addiction services under section 5119.36 of the Revised Code. 610

Sec. 3301.0714. (A) The state board of education shall adopt 611
rules for a statewide education management information system. The 612
rules shall require the state board to establish guidelines for 613
the establishment and maintenance of the system in accordance with 614
this section and the rules adopted under this section. The 615
guidelines shall include: 616

(1) Standards identifying and defining the types of data in 617
the system in accordance with divisions (B) and (C) of this 618
section; 619

(2) Procedures for annually collecting and reporting the data 620
to the state board in accordance with division (D) of this 621
section; 622

(3) Procedures for annually compiling the data in accordance 623
with division (G) of this section; 624

(4) Procedures for annually reporting the data to the public 625

in accordance with division (H) of this section; 626

(5) Standards to provide strict safeguards to protect the 627
confidentiality of personally identifiable student data. 628

(B) The guidelines adopted under this section shall require 629
the data maintained in the education management information system 630
to include at least the following: 631

(1) Student participation and performance data, for each 632
grade in each school district as a whole and for each grade in 633
each school building in each school district, that includes: 634

(a) The numbers of students receiving each category of 635
instructional service offered by the school district, such as 636
regular education instruction, vocational education instruction, 637
specialized instruction programs or enrichment instruction that is 638
part of the educational curriculum, instruction for gifted 639
students, instruction for students with disabilities, and remedial 640
instruction. The guidelines shall require instructional services 641
under this division to be divided into discrete categories if an 642
instructional service is limited to a specific subject, a specific 643
type of student, or both, such as regular instructional services 644
in mathematics, remedial reading instructional services, 645
instructional services specifically for students gifted in 646
mathematics or some other subject area, or instructional services 647
for students with a specific type of disability. The categories of 648
instructional services required by the guidelines under this 649
division shall be the same as the categories of instructional 650
services used in determining cost units pursuant to division 651
(C)(3) of this section. 652

(b) The numbers of students receiving support or 653
extracurricular services for each of the support services or 654
extracurricular programs offered by the school district, such as 655
counseling services, health services, and extracurricular sports 656

and fine arts programs. The categories of services required by the 657
guidelines under this division shall be the same as the categories 658
of services used in determining cost units pursuant to division 659
(C)(4)(a) of this section. 660

(c) Average student grades in each subject in grades nine 661
through twelve; 662

(d) Academic achievement levels as assessed under sections 663
3301.0710, 3301.0711, and 3301.0712 of the Revised Code; 664

(e) The number of students designated as having a disabling 665
condition pursuant to division (C)(1) of section 3301.0711 of the 666
Revised Code; 667

(f) The numbers of students reported to the state board 668
pursuant to division (C)(2) of section 3301.0711 of the Revised 669
Code; 670

(g) Attendance rates and the average daily attendance for the 671
year. For purposes of this division, a student shall be counted as 672
present for any field trip that is approved by the school 673
administration. 674

(h) Expulsion rates; 675

(i) Suspension rates; 676

(j) Dropout rates; 677

(k) Rates of retention in grade; 678

(l) For pupils in grades nine through twelve, the average 679
number of carnegie units, as calculated in accordance with state 680
board of education rules; 681

(m) Graduation rates, to be calculated in a manner specified 682
by the department of education that reflects the rate at which 683
students who were in the ninth grade three years prior to the 684
current year complete school and that is consistent with 685
nationally accepted reporting requirements; 686

(n) Results of diagnostic assessments administered to 687
kindergarten students as required under section 3301.0715 of the 688
Revised Code to permit a comparison of the academic readiness of 689
kindergarten students. However, no district shall be required to 690
report to the department the results of any diagnostic assessment 691
administered to a kindergarten student, except for the language 692
and reading assessment described in division (A)(2) of section 693
3301.0715 of the Revised Code, if the parent of that student 694
requests the district not to report those results. 695

(2) Personnel and classroom enrollment data for each school 696
district, including: 697

(a) The total numbers of licensed employees and nonlicensed 698
employees and the numbers of full-time equivalent licensed 699
employees and nonlicensed employees providing each category of 700
instructional service, instructional support service, and 701
administrative support service used pursuant to division (C)(3) of 702
this section. The guidelines adopted under this section shall 703
require these categories of data to be maintained for the school 704
district as a whole and, wherever applicable, for each grade in 705
the school district as a whole, for each school building as a 706
whole, and for each grade in each school building. 707

(b) The total number of employees and the number of full-time 708
equivalent employees providing each category of service used 709
pursuant to divisions (C)(4)(a) and (b) of this section, and the 710
total numbers of licensed employees and nonlicensed employees and 711
the numbers of full-time equivalent licensed employees and 712
nonlicensed employees providing each category used pursuant to 713
division (C)(4)(c) of this section. The guidelines adopted under 714
this section shall require these categories of data to be 715
maintained for the school district as a whole and, wherever 716
applicable, for each grade in the school district as a whole, for 717
each school building as a whole, and for each grade in each school 718

building. 719

(c) The total number of regular classroom teachers teaching 720
classes of regular education and the average number of pupils 721
enrolled in each such class, in each of grades kindergarten 722
through five in the district as a whole and in each school 723
building in the school district. 724

(d) The number of lead teachers employed by each school 725
district and each school building. 726

(3)(a) Student demographic data for each school district, 727
including information regarding the gender ratio of the school 728
district's pupils, the racial make-up of the school district's 729
pupils, the number of limited English proficient students in the 730
district, and an appropriate measure of the number of the school 731
district's pupils who reside in economically disadvantaged 732
households. The demographic data shall be collected in a manner to 733
allow correlation with data collected under division (B)(1) of 734
this section. Categories for data collected pursuant to division 735
(B)(3) of this section shall conform, where appropriate, to 736
standard practices of agencies of the federal government. 737

(b) With respect to each student entering kindergarten, 738
whether the student previously participated in a public preschool 739
program, a private preschool program, or a head start program, and 740
the number of years the student participated in each of these 741
programs. 742

(4) Any data required to be collected pursuant to federal 743
law. 744

(C) The education management information system shall include 745
cost accounting data for each district as a whole and for each 746
school building in each school district. The guidelines adopted 747
under this section shall require the cost data for each school 748
district to be maintained in a system of mutually exclusive cost 749

units and shall require all of the costs of each school district 750
to be divided among the cost units. The guidelines shall require 751
the system of mutually exclusive cost units to include at least 752
the following: 753

(1) Administrative costs for the school district as a whole. 754
The guidelines shall require the cost units under this division 755
(C)(1) to be designed so that each of them may be compiled and 756
reported in terms of average expenditure per pupil in formula ADM 757
in the school district, as determined pursuant to section 3317.03 758
of the Revised Code. 759

(2) Administrative costs for each school building in the 760
school district. The guidelines shall require the cost units under 761
this division (C)(2) to be designed so that each of them may be 762
compiled and reported in terms of average expenditure per 763
full-time equivalent pupil receiving instructional or support 764
services in each building. 765

(3) Instructional services costs for each category of 766
instructional service provided directly to students and required 767
by guidelines adopted pursuant to division (B)(1)(a) of this 768
section. The guidelines shall require the cost units under 769
division (C)(3) of this section to be designed so that each of 770
them may be compiled and reported in terms of average expenditure 771
per pupil receiving the service in the school district as a whole 772
and average expenditure per pupil receiving the service in each 773
building in the school district and in terms of a total cost for 774
each category of service and, as a breakdown of the total cost, a 775
cost for each of the following components: 776

(a) The cost of each instructional services category required 777
by guidelines adopted under division (B)(1)(a) of this section 778
that is provided directly to students by a classroom teacher; 779

(b) The cost of the instructional support services, such as 780

services provided by a speech-language pathologist, classroom 781
aide, multimedia aide, or librarian, provided directly to students 782
in conjunction with each instructional services category; 783

(c) The cost of the administrative support services related 784
to each instructional services category, such as the cost of 785
personnel that develop the curriculum for the instructional 786
services category and the cost of personnel supervising or 787
coordinating the delivery of the instructional services category. 788

(4) Support or extracurricular services costs for each 789
category of service directly provided to students and required by 790
guidelines adopted pursuant to division (B)(1)(b) of this section. 791
The guidelines shall require the cost units under division (C)(4) 792
of this section to be designed so that each of them may be 793
compiled and reported in terms of average expenditure per pupil 794
receiving the service in the school district as a whole and 795
average expenditure per pupil receiving the service in each 796
building in the school district and in terms of a total cost for 797
each category of service and, as a breakdown of the total cost, a 798
cost for each of the following components: 799

(a) The cost of each support or extracurricular services 800
category required by guidelines adopted under division (B)(1)(b) 801
of this section that is provided directly to students by a 802
licensed employee, such as services provided by a guidance 803
counselor or any services provided by a licensed employee under a 804
supplemental contract; 805

(b) The cost of each such services category provided directly 806
to students by a nonlicensed employee, such as janitorial 807
services, cafeteria services, or services of a sports trainer; 808

(c) The cost of the administrative services related to each 809
services category in division (C)(4)(a) or (b) of this section, 810
such as the cost of any licensed or nonlicensed employees that 811

develop, supervise, coordinate, or otherwise are involved in 812
administering or aiding the delivery of each services category. 813

(D)(1) The guidelines adopted under this section shall 814
require school districts to collect information about individual 815
students, staff members, or both in connection with any data 816
required by division (B) or (C) of this section or other reporting 817
requirements established in the Revised Code. The guidelines may 818
also require school districts to report information about 819
individual staff members in connection with any data required by 820
division (B) or (C) of this section or other reporting 821
requirements established in the Revised Code. The guidelines shall 822
not authorize school districts to request social security numbers 823
of individual students. The guidelines shall prohibit the 824
reporting under this section of a student's name, address, and 825
social security number to the state board of education or the 826
department of education. The guidelines shall also prohibit the 827
reporting under this section of any personally identifiable 828
information about any student, except for the purpose of assigning 829
the data verification code required by division (D)(2) of this 830
section, to any other person unless such person is employed by the 831
school district or the information technology center operated 832
under section 3301.075 of the Revised Code and is authorized by 833
the district or technology center to have access to such 834
information or is employed by an entity with which the department 835
contracts for the scoring or the development of state assessments. 836
The guidelines may require school districts to provide the social 837
security numbers of individual staff members and the county of 838
residence for a student. Nothing in this section prohibits the 839
state board of education or department of education from providing 840
a student's county of residence to the department of taxation to 841
facilitate the distribution of tax revenue. 842

(2)(a) The guidelines shall provide for each school district 843

or community school to assign a data verification code that is 844
unique on a statewide basis over time to each student whose 845
initial Ohio enrollment is in that district or school and to 846
report all required individual student data for that student 847
utilizing such code. The guidelines shall also provide for 848
assigning data verification codes to all students enrolled in 849
districts or community schools on the effective date of the 850
guidelines established under this section. The assignment of data 851
verification codes for other entities, as described in division 852
(D)(2)(c) of this section, the use of those codes, and the 853
reporting and use of associated individual student data shall be 854
coordinated by the department in accordance with state and federal 855
law. 856

School districts shall report individual student data to the 857
department through the information technology centers utilizing 858
the code. The entities described in division (D)(2)(c) of this 859
section shall report individual student data to the department in 860
the manner prescribed by the department. 861

Except as provided in sections 3301.941, 3310.11, 3310.42, 862
3310.63, 3313.978, and 3317.20 of the Revised Code, at no time 863
shall the state board or the department have access to information 864
that would enable any data verification code to be matched to 865
personally identifiable student data. 866

(b) Each school district and community school shall ensure 867
that the data verification code is included in the student's 868
records reported to any subsequent school district, community 869
school, or state institution of higher education, as defined in 870
section 3345.011 of the Revised Code, in which the student 871
enrolls. Any such subsequent district or school shall utilize the 872
same identifier in its reporting of data under this section. 873

(c) The director of any state agency that administers a 874
publicly funded program providing services to children who are 875

younger than compulsory school age, as defined in section 3321.01 876
of the Revised Code, including the directors of health, job and 877
family services, mental health and addiction services, and 878
developmental disabilities, shall request and receive, pursuant to 879
sections 3301.0723 and ~~3701.62~~ 5123.0423 of the Revised Code, a 880
data verification code for a child who is receiving those 881
services. 882

(E) The guidelines adopted under this section may require 883
school districts to collect and report data, information, or 884
reports other than that described in divisions (A), (B), and (C) 885
of this section for the purpose of complying with other reporting 886
requirements established in the Revised Code. The other data, 887
information, or reports may be maintained in the education 888
management information system but are not required to be compiled 889
as part of the profile formats required under division (G) of this 890
section or the annual statewide report required under division (H) 891
of this section. 892

(F) Beginning with the school year that begins July 1, 1991, 893
the board of education of each school district shall annually 894
collect and report to the state board, in accordance with the 895
guidelines established by the board, the data required pursuant to 896
this section. A school district may collect and report these data 897
notwithstanding section 2151.357 or 3319.321 of the Revised Code. 898

(G) The state board shall, in accordance with the procedures 899
it adopts, annually compile the data reported by each school 900
district pursuant to division (D) of this section. The state board 901
shall design formats for profiling each school district as a whole 902
and each school building within each district and shall compile 903
the data in accordance with these formats. These profile formats 904
shall: 905

(1) Include all of the data gathered under this section in a 906
manner that facilitates comparison among school districts and 907

among school buildings within each school district; 908

(2) Present the data on academic achievement levels as 909
assessed by the testing of student achievement maintained pursuant 910
to division (B)(1)(d) of this section. 911

(H)(1) The state board shall, in accordance with the 912
procedures it adopts, annually prepare a statewide report for all 913
school districts and the general public that includes the profile 914
of each of the school districts developed pursuant to division (G) 915
of this section. Copies of the report shall be sent to each school 916
district. 917

(2) The state board shall, in accordance with the procedures 918
it adopts, annually prepare an individual report for each school 919
district and the general public that includes the profiles of each 920
of the school buildings in that school district developed pursuant 921
to division (G) of this section. Copies of the report shall be 922
sent to the superintendent of the district and to each member of 923
the district board of education. 924

(3) Copies of the reports received from the state board under 925
divisions (H)(1) and (2) of this section shall be made available 926
to the general public at each school district's offices. Each 927
district board of education shall make copies of each report 928
available to any person upon request and payment of a reasonable 929
fee for the cost of reproducing the report. The board shall 930
annually publish in a newspaper of general circulation in the 931
school district, at least twice during the two weeks prior to the 932
week in which the reports will first be available, a notice 933
containing the address where the reports are available and the 934
date on which the reports will be available. 935

(I) Any data that is collected or maintained pursuant to this 936
section and that identifies an individual pupil is not a public 937
record for the purposes of section 149.43 of the Revised Code. 938

(J) As used in this section:	939
(1) "School district" means any city, local, exempted village, or joint vocational school district and, in accordance with section 3314.17 of the Revised Code, any community school. As used in division (L) of this section, "school district" also includes any educational service center or other educational entity required to submit data using the system established under this section.	940 941 942 943 944 945 946
(2) "Cost" means any expenditure for operating expenses made by a school district excluding any expenditures for debt retirement except for payments made to any commercial lending institution for any loan approved pursuant to section 3313.483 of the Revised Code.	947 948 949 950 951
(K) Any person who removes data from the information system established under this section for the purpose of releasing it to any person not entitled under law to have access to such information is subject to section 2913.42 of the Revised Code prohibiting tampering with data.	952 953 954 955 956
(L)(1) In accordance with division (L)(2) of this section and the rules adopted under division (L)(10) of this section, the department of education may sanction any school district that reports incomplete or inaccurate data, reports data that does not conform to data requirements and descriptions published by the department, fails to report data in a timely manner, or otherwise does not make a good faith effort to report data as required by this section.	957 958 959 960 961 962 963 964
(2) If the department decides to sanction a school district under this division, the department shall take the following sequential actions:	965 966 967
(a) Notify the district in writing that the department has determined that data has not been reported as required under this	968 969

section and require the district to review its data submission and 970
submit corrected data by a deadline established by the department. 971
The department also may require the district to develop a 972
corrective action plan, which shall include provisions for the 973
district to provide mandatory staff training on data reporting 974
procedures. 975

(b) Withhold up to ten per cent of the total amount of state 976
funds due to the district for the current fiscal year and, if not 977
previously required under division (L)(2)(a) of this section, 978
require the district to develop a corrective action plan in 979
accordance with that division; 980

(c) Withhold an additional amount of up to twenty per cent of 981
the total amount of state funds due to the district for the 982
current fiscal year; 983

(d) Direct department staff or an outside entity to 984
investigate the district's data reporting practices and make 985
recommendations for subsequent actions. The recommendations may 986
include one or more of the following actions: 987

(i) Arrange for an audit of the district's data reporting 988
practices by department staff or an outside entity; 989

(ii) Conduct a site visit and evaluation of the district; 990

(iii) Withhold an additional amount of up to thirty per cent 991
of the total amount of state funds due to the district for the 992
current fiscal year; 993

(iv) Continue monitoring the district's data reporting; 994

(v) Assign department staff to supervise the district's data 995
management system; 996

(vi) Conduct an investigation to determine whether to suspend 997
or revoke the license of any district employee in accordance with 998
division (N) of this section; 999

(vii) If the district is issued a report card under section 1000
3302.03 of the Revised Code, indicate on the report card that the 1001
district has been sanctioned for failing to report data as 1002
required by this section; 1003

(viii) If the district is issued a report card under section 1004
3302.03 of the Revised Code and incomplete or inaccurate data 1005
submitted by the district likely caused the district to receive a 1006
higher performance rating than it deserved under that section, 1007
issue a revised report card for the district; 1008

(ix) Any other action designed to correct the district's data 1009
reporting problems. 1010

(3) Any time the department takes an action against a school 1011
district under division (L)(2) of this section, the department 1012
shall make a report of the circumstances that prompted the action. 1013
The department shall send a copy of the report to the district 1014
superintendent or chief administrator and maintain a copy of the 1015
report in its files. 1016

(4) If any action taken under division (L)(2) of this section 1017
resolves a school district's data reporting problems to the 1018
department's satisfaction, the department shall not take any 1019
further actions described by that division. If the department 1020
withheld funds from the district under that division, the 1021
department may release those funds to the district, except that if 1022
the department withheld funding under division (L)(2)(c) of this 1023
section, the department shall not release the funds withheld under 1024
division (L)(2)(b) of this section and, if the department withheld 1025
funding under division (L)(2)(d) of this section, the department 1026
shall not release the funds withheld under division (L)(2)(b) or 1027
(c) of this section. 1028

(5) Notwithstanding anything in this section to the contrary, 1029
the department may use its own staff or an outside entity to 1030

conduct an audit of a school district's data reporting practices 1031
any time the department has reason to believe the district has not 1032
made a good faith effort to report data as required by this 1033
section. If any audit conducted by an outside entity under 1034
division (L)(2)(d)(i) or (5) of this section confirms that a 1035
district has not made a good faith effort to report data as 1036
required by this section, the district shall reimburse the 1037
department for the full cost of the audit. The department may 1038
withhold state funds due to the district for this purpose. 1039

(6) Prior to issuing a revised report card for a school 1040
district under division (L)(2)(d)(viii) of this section, the 1041
department may hold a hearing to provide the district with an 1042
opportunity to demonstrate that it made a good faith effort to 1043
report data as required by this section. The hearing shall be 1044
conducted by a referee appointed by the department. Based on the 1045
information provided in the hearing, the referee shall recommend 1046
whether the department should issue a revised report card for the 1047
district. If the referee affirms the department's contention that 1048
the district did not make a good faith effort to report data as 1049
required by this section, the district shall bear the full cost of 1050
conducting the hearing and of issuing any revised report card. 1051

(7) If the department determines that any inaccurate data 1052
reported under this section caused a school district to receive 1053
excess state funds in any fiscal year, the district shall 1054
reimburse the department an amount equal to the excess funds, in 1055
accordance with a payment schedule determined by the department. 1056
The department may withhold state funds due to the district for 1057
this purpose. 1058

(8) Any school district that has funds withheld under 1059
division (L)(2) of this section may appeal the withholding in 1060
accordance with Chapter 119. of the Revised Code. 1061

(9) In all cases of a disagreement between the department and 1062

a school district regarding the appropriateness of an action taken 1063
under division (L)(2) of this section, the burden of proof shall 1064
be on the district to demonstrate that it made a good faith effort 1065
to report data as required by this section. 1066

(10) The state board of education shall adopt rules under 1067
Chapter 119. of the Revised Code to implement division (L) of this 1068
section. 1069

(M) No information technology center or school district shall 1070
acquire, change, or update its student administration software 1071
package to manage and report data required to be reported to the 1072
department unless it converts to a student software package that 1073
is certified by the department. 1074

(N) The state board of education, in accordance with sections 1075
3319.31 and 3319.311 of the Revised Code, may suspend or revoke a 1076
license as defined under division (A) of section 3319.31 of the 1077
Revised Code that has been issued to any school district employee 1078
found to have willfully reported erroneous, inaccurate, or 1079
incomplete data to the education management information system. 1080

(O) No person shall release or maintain any information about 1081
any student in violation of this section. Whoever violates this 1082
division is guilty of a misdemeanor of the fourth degree. 1083

(P) The department shall disaggregate the data collected 1084
under division (B)(1)(n) of this section according to the race and 1085
socioeconomic status of the students assessed. 1086

(Q) If the department cannot compile any of the information 1087
required by division (H) of section 3302.03 of the Revised Code 1088
based upon the data collected under this section, the department 1089
shall develop a plan and a reasonable timeline for the collection 1090
of any data necessary to comply with that division. 1091

Sec. 3701.07. (A) The director of health shall adopt rules in 1092

accordance with Chapter 119. of the Revised Code defining and 1093
classifying hospitals and dispensaries and providing for the 1094
reporting of information by hospitals and dispensaries. Except as 1095
otherwise provided in the Revised Code, the rules providing for 1096
the reporting of information shall not require inclusion of any 1097
confidential patient data or any information concerning the 1098
financial condition, income, expenses, or net worth of the 1099
facilities ~~other than that financial information already contained~~ 1100
~~in those portions of the medicare or medicaid cost report that is~~ 1101
~~necessary for the department of health to certify the per diem~~ 1102
~~cost under section 3701.62 of the Revised Code.~~ The rules may 1103
require the reporting of information in the following categories: 1104

(1) Information needed to identify and classify the 1105
institution; 1106

(2) Information on facilities and type and volume of services 1107
provided by the institution; 1108

(3) The number of beds listed by category of care provided; 1109

(4) The number of licensed or certified professional 1110
employees by classification; 1111

(5) The number of births that occurred at the institution the 1112
previous calendar year; 1113

(6) Any other information that the director considers 1114
relevant to the safety of patients served by the institution. 1115

Every hospital and dispensary, public or private, annually 1116
shall register with and report to the department of health. 1117
Reports shall be submitted in the manner prescribed in rules 1118
adopted under this division. 1119

(B) Every governmental entity or private nonprofit 1120
corporation or association whose employees or representatives are 1121
defined as residents' rights advocates under divisions (E)(1) and 1122

(2) of section 3721.10 of the Revised Code shall register with the 1123
department of health on forms furnished by the director of health 1124
and shall provide such reasonable identifying information as the 1125
director may prescribe. 1126

The department shall compile a list of the governmental 1127
entities, corporations, or associations registering under this 1128
division and shall update the list annually. Copies of the list 1129
shall be made available to nursing home administrators as defined 1130
in division (C) of section 3721.10 of the Revised Code. 1131

Sec. 3701.61. (A) The department of health shall establish 1132
the help me grow program to encourage early prenatal and well-baby 1133
care, as well as provide parenting education to promote the 1134
comprehensive health and development of children, ~~and provide~~ 1135
~~early intervention services in accordance with part C of the~~ 1136
~~"Individuals with Disabilities Education Act," 118 Stat. 2744~~ 1137
~~(2004), 20 U.S.C. 1431 et seq.~~ The program shall ~~include the~~ 1138
~~following services:~~ 1139

~~(1) Home~~ also provide home visiting services to families with 1140
a pregnant woman or an infant or toddler under three years of age 1141
who meet the eligibility requirements established in rules adopted 1142
under this section: 1143

~~(2) Part C early intervention services to infants and~~ 1144
~~toddlers under three years of age who meet the eligibility~~ 1145
~~requirements established in rules adopted under this section.~~ 1146

(B) The director of health may enter into an interagency 1147
agreement with one or more state agencies to implement the help me 1148
grow program and ensure coordination of early childhood programs. 1149

(C) The director may distribute help me grow program funds 1150
through contracts, grants, or subsidies to entities providing 1151
services under the program. 1152

(D) ~~To the extent funds are available, the department shall~~ 1153
~~establish a system of payment to providers of home visiting and~~ 1154
~~part C early intervention services.~~ 1155

~~(E)~~ As a condition of receiving payments for home visiting 1156
services, providers shall report to the director data on the 1157
program performance indicators that are used to assess progress 1158
toward achieving the goals of the program. The report shall 1159
include data on the performance indicator of birth outcomes, 1160
including risk indicators of low birth weight and preterm births, 1161
and data on all other performance indicators specified in rules 1162
adopted under this section. The providers shall report the data in 1163
the format and within the time frames specified in the rules. 1164

The director shall prepare an annual report on the data 1165
received from the providers. 1166

~~(F)~~(E) Pursuant to Chapter 119. of the Revised Code, the 1167
director shall adopt rules that are necessary and proper to 1168
implement this section. The rules shall specify all of the 1169
following: 1170

(1) Eligibility requirements for home visiting services ~~and~~ 1171
~~part C early intervention services;~~ 1172

(2) Eligibility requirements for providers of home visiting 1173
services ~~and providers of part C early intervention services;~~ 1174

(3) Standards and procedures for the provision of program 1175
services, including data collection, program monitoring, and 1176
program evaluation; 1177

(4) Procedures for appealing the denial of an application for 1178
program services or the termination of services; 1179

(5) Procedures for appealing the denial of an application to 1180
become a provider of program services or the termination of the 1181
department's approval of a provider; 1182

(6) Procedures for addressing complaints;	1183
(7) The program performance indicators on which data must be reported by providers of home visiting services under division (E) (D) of this section, which, to the extent possible, shall be consistent with federal reporting requirements for federally funded home visiting services;	1184 1185 1186 1187 1188
(8) The format in which reports must be submitted under division (E) (D) of this section and the time frames within which the reports must be submitted;	1189 1190 1191
(9) Criteria for payment of approved providers of program services;	1192 1193
(10) Any other rules necessary to implement the program.	1194
(G) A family enrolled in the help me grow at risk program on the effective date of this amendment shall be eligible for at risk services until December 31, 2013, or until the eligible child reaches three years of age, whichever occurs first.	1195 1196 1197 1198
Sec. 4723.071. (A) As used in this section, "health-related activities," <u>and</u> " MR/DD <u>developmental disabilities</u> personnel," " prescribed medication, " and " tube feeding " have the same meanings as in section 5123.41 of the Revised Code.	1199 1200 1201 1202
(B) The board of nursing shall adopt rules as it considers necessary to govern nursing delegation as it applies to MR/DD <u>developmental disabilities</u> personnel who administer prescribed medications, <u>and</u> perform health-related activities, and perform tube feedings pursuant to the authority granted under section 5123.42 of the Revised Code. The board shall not establish in the rules any requirement that is inconsistent with the authority of MR/DD <u>developmental disabilities</u> personnel granted under that section. The rules shall be adopted in accordance with Chapter 119. of the Revised Code.	1203 1204 1205 1206 1207 1208 1209 1210 1211 1212

(C) The board of ~~nursing~~ may accept complaints from any 1213
person or government entity regarding the performance or 1214
qualifications of ~~MR/DD~~ developmental disabilities personnel who 1215
administer ~~prescribed~~ medications, and perform health-related 1216
activities, ~~and perform tube feedings~~ pursuant to the authority 1217
granted under section 5123.42 of the Revised Code. The board shall 1218
refer all complaints received to the department of developmental 1219
disabilities. The board may participate in an investigation of a 1220
complaint being conducted by the department under section 5123.421 1221
of the Revised Code. 1222

Sec. 4723.32. This chapter does not prohibit any of the 1223
following: 1224

(A) The practice of nursing by a student currently enrolled 1225
in and actively pursuing completion of a prelicensure nursing 1226
education program, if all of the following are the case: 1227

(1) The student is participating in a program located in this 1228
state and approved by the board of nursing or participating in 1229
this state in a component of a program located in another 1230
jurisdiction and approved by a board that is a member of the 1231
national council of state boards of nursing; 1232

(2) The student's practice is under the auspices of the 1233
program; 1234

(3) The student acts under the supervision of a registered 1235
nurse serving for the program as a faculty member or teaching 1236
assistant. 1237

(B) The rendering of medical assistance to a licensed 1238
physician, licensed dentist, or licensed podiatrist by a person 1239
under the direction, supervision, and control of such licensed 1240
physician, dentist, or podiatrist; 1241

(C) The activities of persons employed as nursing aides, 1242

attendants, orderlies, or other auxiliary workers in patient	1243
homes, nurseries, nursing homes, hospitals, home health agencies,	1244
or other similar institutions;	1245
(D) The provision of nursing services to family members or in	1246
emergency situations;	1247
(E) The care of the sick when done in connection with the	1248
practice of religious tenets of any church and by or for its	1249
members;	1250
(F) The practice of nursing as a certified registered nurse	1251
anesthetist, clinical nurse specialist, certified nurse-midwife,	1252
or certified nurse practitioner by a student currently enrolled in	1253
and actively pursuing completion of a program of study leading to	1254
initial authorization by the board of nursing to practice nursing	1255
in the specialty, if all of the following are the case:	1256
(1) The program qualifies the student to sit for the	1257
examination of a national certifying organization approved by the	1258
board under section 4723.46 of the Revised Code or the program	1259
prepares the student to receive a master's degree in accordance	1260
with division (A)(2) of section 4723.41 of the Revised Code;	1261
(2) The student's practice is under the auspices of the	1262
program;	1263
(3) The student acts under the supervision of a registered	1264
nurse serving for the program as a faculty member, teaching	1265
assistant, or preceptor.	1266
(G) The activities of an individual who currently holds a	1267
license to practice nursing in another jurisdiction, if the	1268
individual's license has not been revoked, the individual is not	1269
currently under suspension or on probation, the individual does	1270
not represent the individual as being licensed under this chapter,	1271
and one of the following is the case:	1272

(1) The individual is engaging in the practice of nursing by	1273
discharging official duties while employed by or under contract	1274
with the United States government or any agency thereof;	1275
(2) The individual is engaging in the practice of nursing as	1276
an employee of an individual, agency, or corporation located in	1277
the other jurisdiction in a position with employment	1278
responsibilities that include transporting patients into, out of,	1279
or through this state, as long as each trip in this state does not	1280
exceed seventy-two hours;	1281
(3) The individual is consulting with an individual licensed	1282
in this state to practice any health-related profession;	1283
(4) The individual is engaging in activities associated with	1284
teaching in this state as a guest lecturer at or for a nursing	1285
education program, continuing nursing education program, or	1286
in-service presentation;	1287
(5) The individual is conducting evaluations of nursing care	1288
that are undertaken on behalf of an accrediting organization,	1289
including the national league for nursing accrediting committee,	1290
the joint commission on accreditation of healthcare organizations,	1291
or any other nationally recognized accrediting organization;	1292
(6) The individual is providing nursing care to an individual	1293
who is in this state on a temporary basis, not to exceed six	1294
months in any one calendar year, if the nurse is directly employed	1295
by or under contract with the individual or a guardian or other	1296
person acting on the individual's behalf;	1297
(7) The individual is providing nursing care during any	1298
disaster, natural or otherwise, that has been officially declared	1299
to be a disaster by a public announcement issued by an appropriate	1300
federal, state, county, or municipal official.	1301
(H) The administration of medication by an individual who	1302
holds a valid medication aide certificate issued under this	1303

chapter, if the medication is administered to a resident of a 1304
nursing home ~~or~~, residential care facility, or ICF/IID authorized 1305
by section 4723.64 of the Revised Code to use a certified 1306
medication aide and the medication is administered in accordance 1307
with section 4723.67 of the Revised Code. 1308

Sec. 4723.61. As used in this section and in sections 4723.64 1309
to 4723.69 of the Revised Code: 1310

(A) "Intermediate care facility for individuals with 1311
intellectual disabilities" and "ICF/IID" have the same meanings as 1312
in section 5124.01 of the Revised Code. 1313

(B) "Medication" means a drug, as defined in section 4729.01 1314
of the Revised Code. 1315

~~(B)~~(C) "Medication error" means a failure to follow the 1316
prescriber's instructions when administering a prescription 1317
medication. 1318

~~(C)~~(D) "Nursing home" and "residential care facility" have 1319
the same meanings as in section 3721.01 of the Revised Code. 1320

~~(D)~~(E) "Prescription medication" means a medication that may 1321
be dispensed only pursuant to a prescription. 1322

~~(E)~~(F) "Prescriber" and "prescription" have the same meanings 1323
as in section 4729.01 of the Revised Code. 1324

Sec. 4723.64. A nursing home ~~or~~, residential care facility, 1325
or ICF/IID may use one or more medication aides to administer 1326
prescription medications to its residents, subject to both of the 1327
following conditions: 1328

(A) Each individual used as a medication aide must hold a 1329
current, valid medication aide certificate issued by the board of 1330
nursing under this chapter. 1331

(B) The nursing home ~~or~~, residential care facility, or 1332

ICF/IID shall ensure that the requirements of section 4723.67 of the Revised Code are met.

Sec. 4723.651. (A) To be eligible to receive a medication aide certificate, an applicant shall meet all of the following conditions:

(1) Be at least eighteen years of age;

(2) Have a high school diploma or a high school equivalence diploma as defined in section 5107.40 of the Revised Code;

(3) If the applicant is to practice as a medication aide in a nursing home, be a nurse aide who satisfies the requirements of division (A)(1), (2), (3), (4), (5), (6), or (8) of section 3721.32 of the Revised Code;

(4) If the applicant is to practice as a medication aide in a residential care facility, be a nurse aide who satisfies the requirements of division (A)(1), (2), (3), (4), (5), (6), or (8) of section 3721.32 of the Revised Code or an individual who has at least one year of direct care experience in a residential care facility;

(5) If the applicant is to practice as a medication aide in an ICF/IID, be a nurse aide who satisfies the requirements of division (A)(1), (2), (3), (4), (5), (6), or (8) of section 3721.32 of the Revised Code or an individual who has at least one year of direct care experience in an ICF/IID;

(6) Successfully complete the course of instruction provided by a training program approved ~~by the board~~ under section 4723.66 of the Revised Code;

~~(6)~~(7) Not be ineligible for licensure or certification as specified in section 4723.092 of the Revised Code;

~~(7)~~(8) Have not committed any act that is grounds for disciplinary action under section 3123.47 or 4723.28 of the

Revised Code or be determined by the board to have made 1363
restitution, been rehabilitated, or both; 1364

~~(8)~~(9) Not be required to register under Chapter 2950. of the 1365
Revised Code or a substantially similar law of another state, the 1366
United States, or another country; 1367

~~(9)~~(10) Meet all other requirements for a medication aide 1368
certificate established in rules adopted under section 4723.69 of 1369
the Revised Code. 1370

(B) If an applicant meets the ~~requirement~~ requirements 1371
specified in division (A) of this section, the board of nursing 1372
shall issue a medication aide certificate to the applicant. If a 1373
medication aide certificate is issued to an individual on the 1374
basis of having at least one year of direct care experience 1375
working in a residential care facility, as provided in division 1376
(A)(4) of this section, the certificate is valid for use only in a 1377
residential care facility. If a medication aide certificate is 1378
issued to an individual on the basis of having at least one year 1379
of direct care experience working in an ICF/IID, as provided in 1380
division (A)(5) of this section, the certificate is valid for use 1381
only in an ICF/IID. The board shall state the limitation on the 1382
certificate issued to the individual. 1383

(C) A medication aide certificate is valid for two years, 1384
unless earlier suspended or revoked. The certificate may be 1385
renewed in accordance with procedures specified by the board in 1386
rules adopted under section 4723.69 of the Revised Code. To be 1387
eligible for renewal, an applicant shall pay the renewal fee 1388
established in the rules and meet all renewal qualifications 1389
specified in the rules. 1390

Sec. 4723.67. (A) Except for the prescription medications 1391
specified in division (C) of this section and the methods of 1392
medication administration specified in division (D) of this 1393

section, a medication aide who holds a current, valid medication 1394
aide certificate issued under this chapter may administer 1395
prescription medications to the residents of nursing homes ~~and~~, 1396
residential care facilities, and ICFs/IID that use medication 1397
aides pursuant to section 4723.64 of the Revised Code. A 1398
medication aide shall administer prescription medications only 1399
pursuant to the delegation of a registered nurse or a licensed 1400
practical nurse acting at the direction of a registered nurse. 1401

Delegation of medication administration to a medication aide 1402
shall be carried out in accordance with the rules for nursing 1403
delegation adopted under this chapter by the board of nursing. A 1404
nurse who has delegated to a medication aide responsibility for 1405
the administration of prescription medications to the residents of 1406
a nursing home ~~or~~, residential care facility, or ICF/IID shall not 1407
withdraw the delegation on an arbitrary basis or for any purpose 1408
other than patient safety. 1409

(B) In exercising the authority to administer prescription 1410
medications pursuant to nursing delegation, a medication aide may 1411
administer prescription medications in any of the following 1412
categories: 1413

(1) Oral medications; 1414

(2) Topical medications; 1415

(3) Medications administered as drops to the eye, ear, or 1416
nose; 1417

(4) Rectal and vaginal medications; 1418

(5) Medications prescribed with a designation authorizing or 1419
requiring administration on an as-needed basis, but only if a 1420
nursing assessment of the patient is completed before the 1421
medication is administered. 1422

(C) A medication aide shall not administer prescription 1423

medications in either of the following categories: 1424

(1) Medications containing a schedule II controlled 1425
substance, as defined in section 3719.01 of the Revised Code; 1426

(2) Medications requiring dosage calculations. 1427

(D) A medication aide shall not administer prescription 1428
medications by any of the following methods: 1429

(1) Injection; 1430

(2) Intravenous therapy procedures; 1431

(3) Splitting pills for purposes of changing the dose being 1432
given. 1433

(E) A nursing home ~~or~~, residential care facility, or ICF/IID 1434
that uses medication aides shall ensure that medication aides do 1435
not have access to any schedule II controlled substances within 1436
the home ~~or~~, facility, or ICF/IID for use by its residents. 1437

Sec. 4723.68. (A) A registered nurse, or licensed practical 1438
nurse acting at the direction of a registered nurse, who delegates 1439
medication administration to a medication aide who holds a 1440
current, valid medication aide certificate issued under this 1441
chapter is not liable in damages to any person or government 1442
entity in a civil action for injury, death, or loss to person or 1443
property that allegedly arises from an action or omission of the 1444
medication aide in performing the medication administration, if 1445
the delegating nurse delegates the medication administration in 1446
accordance with this chapter and the rules adopted under this 1447
chapter. 1448

(B) A person employed by a nursing home ~~or~~, residential care 1449
facility, or ICF/IID that uses medication aides pursuant to 1450
section 4723.64 of the Revised Code who reports in good faith a 1451
medication error at the nursing home ~~or~~, residential care 1452
facility, or ICF/IID is not subject to disciplinary action by the 1453

board of nursing or any other government entity regulating that 1454
person's professional practice and is not liable in damages to any 1455
person or government entity in a civil action for injury, death, 1456
or loss to person or property that allegedly results from 1457
reporting the medication error. 1458

Sec. 5119.25. (A) The director of mental health and addiction 1459
services, in whole or in part, may withhold funds otherwise to be 1460
allocated to a board of alcohol, drug addiction, and mental health 1461
services under section 5119.23 of the Revised Code if the board 1462
fails to comply with Chapter 340. or 5119. of the Revised Code or 1463
rules of the department of mental health and addiction services. 1464
However, beginning ~~September 15, 2016~~ July 1, 2017, the director 1465
shall withhold all such funds from the board when required to do 1466
so under division (A)(4) of section 340.08 of the Revised Code or 1467
division (G)(1) of section 5119.22 of the Revised Code. 1468
1469

(B) The director of mental health and addiction services may 1470
withhold funds otherwise to be allocated to a board of alcohol, 1471
drug addiction, and mental health services under section 5119.23 1472
of the Revised Code if the board denies available service on the 1473
basis of race, color, religion, creed, sex, age, national origin, 1474
disability as defined in section 4112.01 of the Revised Code, or 1475
developmental disability. 1476

(C) The director shall issue a notice identifying the areas 1477
of noncompliance and the action necessary to achieve compliance. 1478
The director may offer technical assistance to the board to 1479
achieve compliance. The board shall have thirty days from receipt 1480
of the notice of noncompliance to present its position that it is 1481
in compliance or to submit to the director evidence of corrective 1482
action the board took to achieve compliance. Before withholding 1483
funds, the director or the director's designee shall hold a 1484

hearing within thirty days of receipt of the board's position or 1485
evidence to determine if there are continuing violations and that 1486
either assistance is rejected or the board is unable, or has 1487
failed, to achieve compliance. The director may appoint a 1488
representative from another board of alcohol, drug addiction, and 1489
mental health services to serve as a mentor for the board in 1490
developing and executing a plan of corrective action to achieve 1491
compliance. Any such representative shall be from a board that is 1492
in compliance with Chapter 340. of the Revised Code, this chapter, 1493
and the department's rules. Subsequent to the hearing process, if 1494
it is determined that compliance has not been achieved, the 1495
director may allocate all or part of the withheld funds to one or 1496
more community mental health services providers or community 1497
addiction services providers to provide the mental health service 1498
or addiction service for which the board is not in compliance 1499
until the time that there is compliance. The director shall adopt 1500
rules in accordance with Chapter 119. of the Revised Code to 1501
implement this section. 1502

Sec. 5123.02. The department of developmental disabilities 1503
shall do the following: 1504

(A) Promote comprehensive statewide programs and services for 1505
persons with ~~mental retardation or a developmental disability~~ 1506
disabilities and their families wherever they reside in the state. 1507
These programs shall include public ~~education~~ awareness, 1508
prevention, ~~diagnosis~~ assessment, treatment, training, and care. 1509

(B) Provide administrative leadership for statewide services 1510
~~which include residential facilities, evaluation centers, and~~ 1511
~~community classes which are wholly or in part financed by the~~ 1512
~~department of developmental disabilities as provided by section~~ 1513
~~5123.26 of the Revised Code;~~ 1514

(C) Develop and maintain, to the extent feasible, data on all 1515

services and programs ~~for persons with mental retardation or a~~ 1516
~~developmental disability,~~ that are provided by governmental and 1517
private agencies provide for persons with developmental 1518
disabilities; 1519

~~(D) Make periodic determinations of the number of persons~~ 1520
~~with mental retardation or a developmental disability requiring~~ 1521
~~services in the state;~~ 1522

~~(E)~~ Provide leadership to local authorities in planning and 1523
developing community-wide services for persons with ~~mental~~ 1524
~~retardation or a developmental disability~~ disabilities and their 1525
families; 1526

~~(F)~~(E) Promote programs of professional training and research 1527
in cooperation with other state departments, agencies, and 1528
institutions of higher learning; 1529

(F) Serve as the "lead agency," as described by 20 U.S.C. 1530
1435(a)(10), to implement the state's part C early intervention 1531
services program, through which early intervention services are 1532
provided to eligible infants and toddlers in accordance with part 1533
C of the "Individuals with Disabilities Education Act," 20 U.S.C. 1534
1431 et seq., and regulations implementing that part in 34 C.F.R. 1535
part 303. 1536

Sec. 5123.024. The department of developmental disabilities 1537
may do any of the following as the lead agency to implement the 1538
state's part C early intervention services program, as described 1539
in section 5123.02 of the Revised Code: 1540

(A) Enter into an interagency agreement with one or more 1541
other state agencies to implement the program and ensure 1542
coordination of early childhood programs; 1543

(B) Distribute program funds through contracts, grants, or 1544
subsidies to entities that are program service providers; 1545

(C) Establish a system of payment to program service providers. 1546
1547

Sec. 5123.0421. The director of developmental disabilities shall adopt rules in accordance with Chapter 119. of the Revised Code that are necessary to implement the state's part C early intervention services program, including rules that specify all of the following: 1548
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1550
1551
1552

(A) Eligibility requirements to receive program services; 1553

(B) Eligibility requirements to be a program service provider; 1554
1555

(C) Operating standards and procedures for program service providers, including standards and procedures governing data collection, program monitoring, and program evaluation; 1556
1557
1558

(D) Procedures to appeal the denial of an application to receive program services or the termination of program services; 1559
1560

(E) Procedures to appeal a decision by the department of developmental disabilities to deny an application to be a program service provider or to terminate a provider's status; 1561
1562
1563

(F) Procedures for addressing complaints by persons who receive program services; 1564
1565

(G) Criteria for the payment of program service providers; 1566

(H) The metrics or indicators used to measure program service provider performance. 1567
1568

Sec. 5123.0422. The governor shall establish the early intervention services advisory council, which shall serve as the state interagency coordinating council, as described in 20 U.S.C. 1441. In establishing the council, the governor shall comply with the requirements of 20 U.S.C. 1441, including the requirement to ensure that the membership of the council reasonably represents 1569
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the population of the state. 1575

The governor shall appoint one of the council members to 1576
serve as chairperson of the council, or the governor may delegate 1577
appointment of the chairperson to the council. No member of the 1578
council representing the department of health or the department of 1579
developmental disabilities shall serve as chairperson. 1580

The council is not subject to sections 101.82 to 101.87 of 1581
the Revised Code. 1582

Sec. 5123.0423. As used in this section, "school district of 1583
residence" has the same meaning as in section 3323.01 of the 1584
Revised Code. 1585

The director of developmental disabilities shall request a 1586
student data verification code from the independent contractor 1587
engaged by the department of education to create and maintain such 1588
codes for school districts and community schools under division 1589
(D)(2) of section 3301.0714 of the Revised Code for each child who 1590
is receiving services from the state's part C early intervention 1591
services program. The director shall request from the parent, 1592
guardian, or custodian of the child, or from any other person who 1593
is authorized by law to make decisions regarding the child's 1594
education, the name and address of the child's school district of 1595
residence. The director shall submit the data verification code 1596
for that child to the child's school district of residence at the 1597
time the child ceases to receive services from the part C early 1598
intervention services program. 1599

The director and each school district that receives a data 1600
verification code under this section shall not release that code 1601
to any person except as provided by law. Any document that the 1602
director holds in the director's files that contains both a 1603
child's name or other personally identifiable information and the 1604

child's data verification code is not a public record under 1605
section 149.43 of the Revised Code. 1606

Sec. 5123.1610. (A) ~~Both~~ All of the following apply if the 1607
department of medicaid, pursuant to section 5164.38 of the Revised 1608
Code, refuses to enter into, terminates, or refuses to revalidate 1609
a provider agreement that authorizes a person or government entity 1610
to provide supported living under the medicaid program: 1611

(1) In the case of a refusal to enter into a provider 1612
agreement, the person or government entity's application to 1613
provide medicaid-funded supported living under a supported living 1614
certificate is automatically denied on the date the department of 1615
medicaid refuses to enter into the provider agreement. 1616

(2) In the case of a terminated provider agreement, the 1617
person or government entity's authority to provide medicaid-funded 1618
supported living under a supported living certificate is 1619
automatically revoked on the date that the provider agreement is 1620
terminated. 1621

~~(2)~~(3) In the case of a provider agreement that expires 1622
because the department of medicaid refuses to revalidate it, the 1623
person or government entity's authority to provide medicaid-funded 1624
supported living under a supported living certificate is 1625
automatically revoked on the date that the provider agreement 1626
expires, unless the expiration date of the provider agreement is 1627
the same as the expiration date of the supported living 1628
certificate, in which case the director of developmental 1629
disabilities shall refuse to renew the person or government 1630
entity's authority to provide medicaid-funded supported living 1631
under the certificate. 1632

(B) The director of developmental disabilities is not 1633
required to issue an adjudication order in accordance with Chapter 1634
119. of the Revised Code to do ~~either~~ any of the following 1635

pursuant to this section:	1636
(1) <u>Deny a person or government entity's application to provide medicaid-funded supported living;</u>	1637 1638
(2) <u>Revoke a person or government entity's authority to provide medicaid-funded supported living;</u>	1639 1640
(2) (3) <u>Refuse to renew a person or government entity's authority to provide medicaid-funded supported living.</u>	1641 1642
(C) This section does not affect a person or government entity's <u>opportunity or authority to provide do either of the following:</u>	1643 1644 1645
(1) <u>Apply to provide nonmedicaid-funded supported living under a supported living certificate;</u>	1646 1647
(2) <u>Provide nonmedicaid-funded supported living under a supported living certificate.</u>	1648 1649
<u>Sec. 5123.377. (A) As used in this section:</u>	1650
(1) <u>"Adult services" has the same meaning as in section 5126.01 of the Revised Code.</u>	1651 1652
(2) <u>"Community adult facility" means a facility in which adult services are provided or a facility associated with the provision of adult services.</u>	1653 1654 1655
(B) <u>The director of developmental disabilities may change the terms of an agreement entered into with a county board of developmental disabilities or a board of county commissioners pursuant to section 5123.36 of the Revised Code or other statutory authority in effect before July 1, 1980, regarding the construction, acquisition, or renovation of a community adult facility if all of the following apply:</u>	1656 1657 1658 1659 1660 1661 1662
(1) <u>The agreement was entered into during the period beginning January 1, 1976, and ending December 31, 1999.</u>	1663 1664

(2) The agreement requires the county board or board of county commissioners to use the community adult facility for at least forty years. 1665
1666
1667

(3) The county board or board of county commissioners submits to the director an application for a change in the agreement's terms that includes all of the following: 1668
1669
1670

(a) A statement of intent to close the facility and the anticipated date of closure; 1671
1672

(b) The number of individuals with developmental disabilities served in the facility at the time of application; 1673
1674

(c) Identification of alternative providers of services to be offered to those individuals; 1675
1676

(d) A commitment and demonstration that those individuals will receive services from the alternative providers; 1677
1678

(e) A resolution from the county board or board of county commissioners authorizing the application, including a commitment that if the facility is sold, the county board or board of county commissioners will do either of the following: 1679
1680
1681
1682

(i) Reimburse the department of developmental disabilities the proceeds of the sale up to the outstanding balance owed under the agreement; 1683
1684
1685

(ii) Use the proceeds of the sale for the acquisition of housing for individuals with developmental disabilities that complies with the requirements established by the director. 1686
1687
1688

(C) Agreement terms that may be changed pursuant to division (B) of this section include terms regarding the length of time the facility must be used as a community adult facility. 1689
1690
1691

Sec. 5123.378. (A) As used in this section: 1692

(1) "Community early childhood facility" means a facility in 1693

which early childhood services are provided. 1694

(2) "Early childhood services" has the same meaning as in section 5126.01 of the Revised Code. 1695
1696

(B) The director of developmental disabilities may change the terms of an agreement entered into with a county board of developmental disabilities or a board of county commissioners pursuant to section 5123.36 of the Revised Code or other statutory authority in effect before July 1, 1980, regarding the construction, acquisition, or renovation of a community early childhood facility if all of the following apply: 1697
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1701
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(1) The agreement was entered into during the period beginning January 1, 1976, and ending December 31, 1999. 1704
1705

(2) The agreement requires the county board or board of county commissioners to use the community early childhood facility for at least fifteen years. 1706
1707
1708

(3) The county board or board of county commissioners submits to the director an application for a change in the agreement's terms that includes all of the following: 1709
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1711

(a) A statement of intent to close the facility and the anticipated date of closure; 1712
1713

(b) The number of individuals with developmental disabilities served in the facility at the time of application; 1714
1715

(c) A commitment and demonstration that those individuals will continue to receive services; 1716
1717

(d) A resolution from the county board or board of county commissioners authorizing the application, including a commitment that if the facility is sold, the county board or board of county commissioners will do either of the following: 1718
1719
1720
1721

(i) Reimburse the department of developmental disabilities the proceeds of the sale up to the outstanding balance owed under 1722
1723

<u>the agreement;</u>	1724
<u>(ii) Use the proceeds of the sale for the acquisition of</u>	1725
<u>housing for individuals with developmental disabilities that</u>	1726
<u>complies with the requirements established by the director.</u>	1727
<u>(C) Agreement terms that may be changed pursuant to division</u>	1728
<u>(B) of this section include terms regarding the length of time the</u>	1729
<u>facility must be used as a community early childhood facility.</u>	1730
Sec. 5123.41. As used in this section and sections 5123.42 to	1731
5123.47 of the Revised Code:	1732
(A) "Adult services" has the same meaning as in section	1733
5126.01 of the Revised Code.	1734
(B) "Certified supported living provider" means a person or	1735
government entity certified under section 5123.161 of the Revised	1736
Code.	1737
(C) "Drug" has the same meaning as in section 4729.01 of the	1738
Revised Code.	1739
(D) "Family support services" has the same meaning as in	1740
section 5126.01 of the Revised Code.	1741
(E) "Health-related activities" means the following:	1742
(1) Taking vital signs;	1743
(2) Application of clean dressings that do not require health	1744
assessment;	1745
(3) Basic measurement of bodily intake and output;	1746
(4) Oral suctioning;	1747
(5) Use of glucometers;	1748
(6) External urinary catheter care <u>cleaning</u> ;	1749
(7) Emptying and replacing colostomy <u>ostomy</u> bags;	1750

(8) Collection of specimens by noninvasive means;	1751
<u>(9) Pulse oximetry reading;</u>	1752
<u>(10) Use of continuous positive airway pressure machines;</u>	1753
<u>(11) Application of percussion vests;</u>	1754
<u>(12) Use of cough assist devices and insufflators;</u>	1755
<u>(13) Application of prescribed compression hosiery.</u>	1756
(F) "Licensed health professional authorized to prescribe drugs" has the same meaning as in section 4729.01 of the Revised Code.	1757 1758 1759
(G) <u>"Metered dose inhaled medication" means a premeasured medication administered by inhalation using a hand-held dispenser or aerosol nebulizer.</u>	1760 1761 1762
(H) MR/DD <u>Developmental disabilities personnel</u> means the employees and the workers under contract who provide specialized services to individuals with mental retardation and developmental disabilities. MR/DD <u>Developmental disabilities personnel</u> includes those who provide the services as follows:	1763 1764 1765 1766 1767
(1) Through direct employment with the department of developmental disabilities or a county board of developmental disabilities;	1768 1769 1770
(2) Through an entity under contract with the department of developmental disabilities or a county board of developmental disabilities;	1771 1772 1773
(3) Through direct employment or by being under contract with private entities, including private entities that operate residential facilities.	1774 1775 1776
(H) (I) "Nursing delegation" means the process established in rules adopted by the board of nursing pursuant to Chapter 4723. of the Revised Code under which a registered nurse or licensed	1777 1778 1779

practical nurse acting at the direction of a registered nurse 1780
transfers the performance of a particular nursing activity or task 1781
to another person who is not otherwise authorized to perform the 1782
activity or task. 1783

~~(I)~~(J) "Over-the-counter medication" means a drug that may be 1784
sold and purchased without a prescription. 1785

(K) "Prescribed medication" means a drug that is to be 1786
administered according to the instructions of a licensed health 1787
professional authorized to prescribe drugs. 1788

~~(J)~~(L) "Residential facility" means a facility licensed under 1789
section 5123.19 of the Revised Code. 1790

~~(K)~~(M) "Specialized services" has the same meaning as in 1791
section 5123.50 of the Revised Code. 1792

~~(L)~~ "Tube feeding" means the provision of nutrition to an 1793
individual through a gastrostomy tube or a jejunostomy tube. 1794

(N) "Topical over-the-counter musculoskeletal medication" 1795
means an over-the-counter medication that is applied topically or 1796
passes through the skin to provide relief from discomfort in the 1797
muscles, joints, or bones. 1798

Sec. 5123.42. (A) ~~Beginning nine months after March 31, 2003,~~ 1799
~~MR/DD~~ Developmental disabilities personnel who are not 1800
specifically authorized by other provisions of the Revised Code to 1801
administer ~~prescribed~~ medications, or perform health-related 1802
activities, ~~or perform tube feedings~~ may do so pursuant to this 1803
section as part of the specialized services the ~~MR/DD~~ 1804
developmental disabilities personnel provide to individuals with 1805
mental retardation and developmental disabilities in the following 1806
categories: 1807

(1) Recipients of early intervention, preschool, and 1808
school-age services offered or provided pursuant to this chapter 1809

or Chapter 5126. of the Revised Code; 1810

(2) Recipients of adult services, if the services are 1811
received in a setting where seventeen or more individuals receive 1812
the services and the services are offered or provided pursuant to 1813
this chapter or Chapter 5126. of the Revised Code; 1814

(3) Recipients of adult services, if the services are 1815
received in a setting where not more than sixteen individuals 1816
receive the services and the services are offered or provided 1817
pursuant to this chapter or Chapter 5126. of the Revised Code; 1818

(4) Recipients of family support services offered or provided 1819
pursuant to this chapter or Chapter 5126. of the Revised Code; 1820

~~(4)~~(5) Recipients of services from certified supported living 1821
providers, if the services are offered or provided pursuant to 1822
this chapter or Chapter 5126. of the Revised Code; 1823

~~(5)~~(6) Recipients of residential support services from 1824
certified home and community-based services providers, if the 1825
services are received in a community living arrangement that 1826
includes not more than four individuals with mental retardation 1827
and developmental disabilities and the services are offered or 1828
provided pursuant to this chapter or Chapter 5126. of the Revised 1829
Code; 1830

~~(6)~~(7) Recipients of services not included in divisions 1831
(A)(1) to ~~(5)~~(6) of this section that are offered or provided 1832
pursuant to this chapter or Chapter 5126. of the Revised Code; 1833

~~(7)~~(8) Residents of a residential facility with not more than 1834
five ~~or fewer~~ resident beds; 1835

~~(8)~~(9) Residents of a residential facility with at least six 1836
~~but not more than sixteen~~ resident beds; 1837

~~(9)~~ Residents of a residential facility with ~~seventeen or~~ 1838
~~more resident beds who are on a field trip from the facility, if~~ 1839

~~all of the following are the case:~~ 1840

~~(a) The field trip is sponsored by the facility for purposes of complying with federal medicaid statutes and regulations, state medicaid statutes and rules, or other federal or state statutes, regulations, or rules that require the facility to provide habilitation, community integration, or normalization services to its residents.~~ 1841-1846

~~(b) Not more than ten field trip participants are residents who have health needs requiring the administration of prescribed medications, excluding participants who self-administer prescribed medications or receive assistance with self-administration of prescribed medications.~~ 1847-1851

~~(c) The facility staffs the field trip with MR/DD personnel in such a manner that one person will administer prescribed medications, perform health related activities, or perform tube feedings for not more than four participants if one or more of those participants have health needs requiring the person to administer prescribed medications through a gastrostomy or jejunostomy tube.~~ 1852-1858

~~(d) According to the instructions of a health care professional acting within the scope of the professional's practice, the health needs of the participants who require administration of prescribed medications by MR/DD personnel are such that the participants must receive the medications during the field trip to avoid jeopardizing their health and safety.~~ 1859-1864

(B)(1) In the case of individuals described in divisions (A)(1) to (9) of this section, developmental disabilities personnel may do all of the following without nursing delegation and without a certificate issued under section 5123.45 of the Revised Code: 1865-1869

(a) Activate a vagal nerve stimulator; 1870

(b) Use an epinephrine autoinjector to treat anaphylaxis; 1871

(c) Administer topical over-the-counter medications for the 1872
purpose of cleaning, protecting, or comforting the skin, hair, 1873
nails, teeth, or oral surfaces, but not for the purpose of 1874
treating an open wound or a condition that requires a medical 1875
diagnosis, including a fungal infection. 1876

(2) The authority of developmental disabilities personnel to 1877
activate a vagal nerve stimulator, use an epinephrine 1878
autoinjector, and administer topical over-the-counter medications 1879
is subject to all of the following: 1880

(a) To activate a vagal nerve stimulator or use an 1881
epinephrine autoinjector, developmental disabilities personnel 1882
shall successfully complete the training course or courses 1883
developed under section 5123.43 of the Revised Code for 1884
developmental disabilities personnel. Developmental disabilities 1885
personnel shall activate a vagal nerve stimulator or use an 1886
epinephrine autoinjector only as authorized by the training 1887
completed. 1888

(b) The employer of developmental disabilities personnel 1889
shall ensure that the personnel have been trained specifically 1890
with respect to each individual for whom they activate a vagal 1891
nerve stimulator or use an epinephrine autoinjector. Developmental 1892
disabilities personnel shall not activate a vagal nerve stimulator 1893
or use an epinephrine autoinjector for any individual for whom 1894
they have not been specifically trained. 1895

(c) If the employer of developmental disabilities personnel 1896
believes that the personnel have not or will not safely activate a 1897
vagal nerve stimulator or use an epinephrine autoinjector, the 1898
employer shall prohibit the developmental disabilities personnel 1899
from continuing or commencing to do so. Developmental disabilities 1900
personnel shall not engage in the action or actions subject to an 1901

employer's prohibition. 1902

(d) Developmental disabilities personnel shall activate a vagal nerve stimulator, use an epinephrine autoinjector, or administer topical over-the-counter medications in accordance with the manufacturer's instructions. 1903
1904
1905
1906

(C)(1) In the case of recipients of early intervention, preschool, and school-age services, as specified in division (A)(1) of this section, all of the following apply: 1907
1908
1909

(a) With nursing delegation, ~~MR/DD~~ developmental disabilities personnel may perform health-related activities. 1910
1911

(b) With nursing delegation, ~~MR/DD~~ developmental disabilities personnel may administer oral and topical prescribed medications and topical over-the-counter musculoskeletal medications. 1912
1913
1914

(c) With nursing delegation, developmental disabilities personnel may administer oxygen and metered dose inhaled medications. 1915
1916
1917

(d) With nursing delegation, ~~MR/DD~~ developmental disabilities personnel may administer prescribed medications through gastrostomy and jejunostomy tubes, if the tubes being used are stable and labeled. 1918
1919
1920
1921

~~(d)~~(e) With nursing delegation, ~~MR/DD~~ developmental disabilities personnel may ~~perform routine tube feedings, if the gastrostomy and jejunostomy tubes being used are stable and labeled~~ administer routine doses of insulin through subcutaneous injections, inhalation, and insulin pumps. 1922
1923
1924
1925
1926

(2) In the case of ~~recipients of adult services, as specified individuals described in division~~ divisions (A)(2), (7), and (9) of this section, all of the following apply: 1927
1928
1929

(a) With nursing delegation, ~~MR/DD~~ developmental disabilities personnel may perform health-related activities. 1930
1931

(b) With nursing delegation, MR/DD <u>developmental disabilities</u>	1932
personnel may administer oral and topical prescribed medications	1933
<u>and topical over-the-counter musculoskeletal medications.</u>	1934
(c) <u>With nursing delegation, developmental disabilities</u>	1935
<u>personnel may administer oxygen and metered dose inhaled</u>	1936
<u>medications.</u>	1937
(d) <u>With nursing delegation, MR/DD developmental disabilities</u>	1938
personnel may administer prescribed medications through	1939
gastrostomy and jejunostomy tubes, if the tubes being used are	1940
stable and labeled.	1941
(d) (e) <u>With nursing delegation, MR/DD developmental</u>	1942
<u>disabilities</u> personnel may perform routine tube feedings, if the	1943
gastrostomy and jejunostomy tubes being used are stable and	1944
labeled <u>administer routine doses of insulin through subcutaneous</u>	1945
<u>injections, inhalation, and insulin pumps.</u>	1946
(f) <u>With nursing delegation, developmental disabilities</u>	1947
<u>personnel may administer prescribed medications for the treatment</u>	1948
<u>of metabolic glycemc disorders through subcutaneous injections.</u>	1949
(3) In the case of recipients of family support services, as	1950
specified <u>individuals described in division divisions (A)(3), (4),</u>	1951
<u>(5), (6), and (8) of this section, all of the following apply:</u>	1952
(a) Without nursing delegation, MR/DD <u>developmental</u>	1953
<u>disabilities</u> personnel may perform health-related activities.	1954
(b) Without nursing delegation, MR/DD <u>developmental</u>	1955
<u>disabilities</u> personnel may administer oral and topical prescribed	1956
medications <u>and topical over-the-counter musculoskeletal</u>	1957
<u>medications.</u>	1958
(c) <u>Without nursing delegation, developmental disabilities</u>	1959
<u>personnel may administer oxygen and metered dose inhaled</u>	1960
<u>medications.</u>	1961

(d) With nursing delegation, MR/DD developmental disabilities 1962
personnel may administer prescribed medications through 1963
gastrostomy and jejunostomy tubes, if the tubes being used are 1964
stable and labeled. 1965

~~(d) With nursing delegation, MR/DD personnel may perform~~ 1966
~~routine tube feedings, if the gastrostomy and jejunostomy tubes~~ 1967
~~being used are stable and labeled.~~ 1968

(e) With nursing delegation, MR/DD developmental disabilities 1969
personnel may administer routine doses of insulin through 1970
subcutaneous injections, inhalation, and insulin pumps. 1971

(f) With nursing delegation, developmental disabilities 1972
personnel may administer prescribed medications for the treatment 1973
of metabolic glyceimic disorders through subcutaneous injections. 1974

~~(4) In the case of recipients of services from certified~~ 1975
~~supported living providers, as specified in division (A)(4) of~~ 1976
~~this section, all of the following apply:~~ 1977

~~(a) Without nursing delegation, MR/DD personnel may perform~~ 1978
~~health related activities.~~ 1979

~~(b) Without nursing delegation, MR/DD personnel may~~ 1980
~~administer oral and topical prescribed medications.~~ 1981

~~(c) With nursing delegation, MR/DD personnel may administer~~ 1982
~~prescribed medications through gastrostomy and jejunostomy tubes,~~ 1983
~~if the tubes being used are stable and labeled.~~ 1984

~~(d) With nursing delegation, MR/DD personnel may perform~~ 1985
~~routine tube feedings, if the gastrostomy and jejunostomy tubes~~ 1986
~~being used are stable and labeled.~~ 1987

~~(e) With nursing delegation, MR/DD personnel may administer~~ 1988
~~routine doses of insulin through subcutaneous injections and~~ 1989
~~insulin pumps.~~ 1990

~~(5) In the case of recipients of residential support services~~ 1991

from certified home and community based services providers, as	1992
specified in division (A)(5) of this section, all of the following	1993
apply:	1994
(a) Without nursing delegation, MR/DD personnel may perform	1995
health related activities.	1996
(b) Without nursing delegation, MR/DD personnel may	1997
administer oral and topical prescribed medications.	1998
(c) With nursing delegation, MR/DD personnel may administer	1999
prescribed medications through gastrostomy and jejunostomy tubes,	2000
if the tubes being used are stable and labeled.	2001
(d) With nursing delegation, MR/DD personnel may perform	2002
routine tube feedings, if the gastrostomy and jejunostomy tubes	2003
being used are stable and labeled.	2004
(e) With nursing delegation, MR/DD personnel may administer	2005
routine doses of insulin through subcutaneous injections and	2006
insulin pumps.	2007
(6) In the case of recipients of services not included in	2008
divisions (A)(1) to (5) of this section, as specified in division	2009
(A)(6) of this section, all of the following apply:	2010
(a) With nursing delegation, MR/DD personnel may perform	2011
health related activities.	2012
(b) With nursing delegation, MR/DD personnel may administer	2013
oral and topical prescribed medications.	2014
(c) With nursing delegation, MR/DD personnel may administer	2015
prescribed medications through gastrostomy and jejunostomy tubes,	2016
if the tubes being used are stable and labeled.	2017
(d) With nursing delegation, MR/DD personnel may perform	2018
routine tube feedings, if the gastrostomy and jejunostomy tubes	2019
being used are stable and labeled.	2020
(7) In the case of residents of a residential facility with	2021

five or fewer beds, as specified in division (A)(7) of this	2022
section, all of the following apply:	2023
(a) Without nursing delegation, MR/DD personnel may perform	2024
health-related activities.	2025
(b) Without nursing delegation, MR/DD personnel may	2026
administer oral and topical prescribed medications.	2027
(c) With nursing delegation, MR/DD personnel may administer	2028
prescribed medications through gastrostomy and jejunostomy tubes,	2029
if the tubes being used are stable and labeled.	2030
(d) With nursing delegation, MR/DD personnel may perform	2031
routine tube feedings, if the gastrostomy and jejunostomy tubes	2032
being used are stable and labeled.	2033
(e) With nursing delegation, MR/DD personnel may administer	2034
routine doses of insulin through subcutaneous injections and	2035
insulin pumps.	2036
(8) In the case of residents of a residential facility with	2037
at least six but not more than sixteen resident beds, as specified	2038
in division (A)(8) of this section, all of the following apply:	2039
(a) With nursing delegation, MR/DD personnel may perform	2040
health-related activities.	2041
(b) With nursing delegation, MR/DD personnel may administer	2042
oral and topical prescribed medications.	2043
(c) With nursing delegation, MR/DD personnel may administer	2044
prescribed medications through gastrostomy and jejunostomy tubes,	2045
if the tubes being used are stable and labeled.	2046
(d) With nursing delegation, MR/DD personnel may perform	2047
routine tube feedings, if the gastrostomy and jejunostomy tubes	2048
being used are stable and labeled.	2049
(9) In the case of residents of a residential facility with	2050
seventeen or more resident beds who are on a field trip from the	2051

~~facility, all of the following apply during the field trip,~~ 2052
~~subject to the limitations specified in division (A)(9) of this~~ 2053
~~section:~~ 2054

~~(a) With nursing delegation, MR/DD personnel may perform~~ 2055
~~health related activities.~~ 2056

~~(b) With nursing delegation, MR/DD personnel may administer~~ 2057
~~oral and topical prescribed medications.~~ 2058

~~(c) With nursing delegation, MR/DD personnel may administer~~ 2059
~~prescribed medications through gastrostomy and jejunostomy tubes,~~ 2060
~~if the tubes being used are stable and labeled.~~ 2061

~~(d) With nursing delegation, MR/DD personnel may perform~~ 2062
~~routine tube feedings, if the gastrostomy and jejunostomy tubes~~ 2063
~~being used are stable and labeled.~~ 2064

~~(C)(D)~~ The authority of MR/DD developmental disabilities 2065
personnel to administer ~~prescribed medications,~~ and perform 2066
health-related activities, ~~and perform tube feedings~~ pursuant to 2067
division (C) of this section is subject to all of the following: 2068

(1) To administer ~~prescribed medications,~~ or perform 2069
health-related activities, ~~or perform tube feedings~~ for 2070
individuals in the categories specified under divisions (A)(1) to 2071
~~(8)(9)~~ of this section, MR/DD developmental disabilities personnel 2072
shall obtain the certificate or certificates required by the 2073
department of developmental disabilities and issued under section 2074
5123.45 of the Revised Code. MR/DD Developmental disabilities 2075
personnel shall administer ~~prescribed medication,~~ medications and 2076
perform health-related activities, ~~and perform tube feedings~~ only 2077
as authorized by the certificate or certificates held. 2078

(2) ~~To administer prescribed medications, perform~~ 2079
~~health related activities, or perform tube feedings for~~ 2080
~~individuals in the category specified under division (A)(9) of~~ 2081
~~this section, MR/DD personnel shall successfully complete the~~ 2082

~~training course or courses developed under section 5123.43 of the Revised Code for the MR/DD personnel. MR/DD personnel shall administer prescribed medication, perform health-related activities, and perform tube feedings only as authorized by the training completed.~~

~~(3)~~ If nursing delegation is required under division ~~(B)~~(C) of this section, MR/DD developmental disabilities personnel shall not act without nursing delegation or in a manner that is inconsistent with the delegation.

~~(4)~~(3) The employer of MR/DD developmental disabilities personnel shall ensure that MR/DD the personnel have been trained specifically with respect to each individual for whom they administer ~~prescribed~~ medications, or perform health-related activities, ~~or perform tube feedings~~. MR/DD Developmental disabilities personnel shall not administer ~~prescribed~~ medications, or perform health-related activities, ~~or perform tube feedings~~ for any individual for whom they have not been specifically trained.

~~(5)~~(4) If the employer of MR/DD developmental disabilities personnel believes that MR/DD the personnel have not or will not safely administer ~~prescribed~~ medications, or perform health-related activities, ~~or perform tube feedings~~, the employer shall prohibit the ~~action~~ the personnel from continuing or commencing to do so. MR/DD Developmental disabilities personnel shall not engage in the action or actions subject to an employer's prohibition.

~~(D)~~(E) In accordance with section 5123.46 of the Revised Code, the department of developmental disabilities shall adopt rules governing its implementation of this section. The rules shall include the following:

(1) Requirements for documentation of the administration of

~~prescribed medications, and performance of health-related~~ 2114
~~activities, and performance of tube feedings~~ by MR/DD 2115
developmental disabilities personnel pursuant to the authority 2116
granted under this section; 2117

(2) Procedures for reporting errors that occur in the 2118
administration of ~~prescribed medications, and performance of~~ 2119
health-related activities, ~~and performance of tube feedings~~ by 2120
MR/DD developmental disabilities personnel pursuant to the 2121
authority granted under this section; 2122

(3) Other standards and procedures the department considers 2123
necessary for implementation of this section. 2124

Sec. 5123.421. The department of developmental disabilities 2125
shall accept complaints from any person or government entity 2126
regarding the administration of ~~prescribed medications, and~~ 2127
performance of health-related activities, ~~and performance of tube~~ 2128
~~feedings~~ by MR/DD developmental disabilities personnel pursuant to 2129
the authority granted under section 5123.42 of the Revised Code. 2130
The department shall conduct investigations of complaints as it 2131
considers appropriate. ~~The department shall adopt rules in~~ 2132
~~accordance with section 5123.46 of the Revised Code establishing~~ 2133
~~procedures for accepting complaints and conducting investigations~~ 2134
~~under this section.~~ 2135

Sec. 5123.422. MR/DD Developmental disabilities personnel who 2136
administer ~~prescribed medications, or~~ perform health-related 2137
activities, ~~or perform tube feedings~~ pursuant to the authority 2138
granted under section 5123.42 of the Revised Code are not liable 2139
for any injury caused by administering the medications, ~~or~~ 2140
performing the health-related activities, ~~or performing the tube~~ 2141
~~feedings~~, if both of the following apply: 2142

(A) The MR/DD developmental disabilities personnel acted in 2143

accordance with the methods taught in training completed in 2144
compliance with section 5123.42 of the Revised Code~~+~~. 2145

(B) The ~~MR/DD~~ developmental disabilities personnel did not 2146
act in a manner that constitutes willful or wanton ~~or reckless~~ 2147
misconduct. 2148

Sec. 5123.43. (A) The department of developmental 2149
disabilities shall develop courses for the training of ~~MR/DD~~ 2150
developmental disabilities personnel in the administration of 2151
~~prescribed medications,~~ and performance of health-related 2152
activities, ~~and performance of tube feedings~~ pursuant to the 2153
authority granted under section 5123.42 of the Revised Code. The 2154
department may develop separate or combined training courses for 2155
the administration of prescribed medications, administration of 2156
over-the-counter medications, and performance of health-related 2157
activities, ~~and performance of tube feedings~~. Training in the 2158
administration of prescribed medications through gastrostomy and 2159
jejunostomy tubes ~~may be included in a course providing training~~ 2160
~~in tube feedings. Training in,~~ the administration of insulin, the 2161
administration of medications for the treatment of metabolic 2162
glycemic disorders, the activation of a vagal nerve stimulator, 2163
and the administration of epinephrine through an autoinjector may 2164
be developed as a separate ~~course~~ courses or included in a course 2165
providing training in the administration of other prescribed 2166
medications. 2167

(B)(1) The department shall adopt rules in accordance with 2168
section 5123.46 of the Revised Code that specify the content and 2169
length of the training courses developed under this section. The 2170
rules may include any other standards the department considers 2171
necessary for the training courses. 2172

(2) In adopting rules that specify the content of a training 2173
course or part of a training course that trains ~~MR/DD~~ 2174

<u>developmental disabilities</u> personnel in the administration of	2175
prescribed medications, the department shall ensure that the	2176
content includes all of the following:	2177
(a) Infection control and universal precautions;	2178
(b) Correct and safe practices, procedures, and techniques	2179
for administering prescribed medication <u>medications</u> ;	2180
(c) Assessment of drug reaction, including known side	2181
effects, interactions, and the proper course of action if a side	2182
effect occurs;	2183
(d) The requirements for documentation of medications	2184
administered to each individual;	2185
(e) The requirements for documentation and notification of	2186
medication errors;	2187
(f) Information regarding the proper storage and care of	2188
medications;	2189
(g) Information about proper receipt of prescriptions and	2190
transcription of prescriptions into an individual's medication	2191
administration record, except when the MR/DD personnel being	2192
trained will administer prescribed medications only to residents	2193
of a residential facility with seventeen or more resident beds who	2194
are participating in a field trip, as specified in division (A)(9)	2195
of section 5123.42 of the Revised Code;	2196
(h) Course completion standards that require successful	2197
demonstration of proficiency in administering prescribed	2198
medications;	2199
(i) Any other material or course completion standards that	2200
the department considers relevant to the administration of	2201
prescribed medications by MR/DD <u>developmental disabilities</u>	2202
personnel.	2203

Sec. 5123.44. The department of developmental disabilities 2204
shall develop courses that train registered nurses to provide the 2205
~~MR/DD~~ developmental disabilities personnel training courses 2206
developed under section 5123.43 of the Revised Code. The 2207
department may develop courses that train registered nurses to 2208
provide all of the courses developed under section 5123.43 of the 2209
Revised Code or any one or more of the courses developed under 2210
that section. 2211

The department shall adopt rules in accordance with section 2212
5123.46 of the Revised Code that specify the content and length of 2213
the training courses. The rules may include any other standards 2214
the department considers necessary for the training courses. 2215

Sec. 5123.441. (A) Each ~~MR/DD~~ developmental disabilities 2216
personnel training course developed under section 5123.43 of the 2217
Revised Code shall be provided by a registered nurse. 2218

~~(B)(1) Except as provided in division (B)(2) of this section,~~ 2219
~~to~~ To provide a training course or courses to ~~MR/DD~~ developmental 2220
disabilities personnel, a registered nurse shall obtain the 2221
certificate or certificates required by the department of 2222
developmental disabilities and issued under section 5123.45 of the 2223
Revised Code. The registered nurse shall provide only the training 2224
course or courses authorized by the certificate or certificates 2225
the registered nurse holds. 2226

~~(2) A registered nurse is not required to obtain a~~ 2227
~~certificate to provide a training course to MR/DD personnel if the~~ 2228
~~only MR/DD personnel to whom the course or courses are provided~~ 2229
~~are those who administer prescribed medications, perform~~ 2230
~~health-related activities, or perform tube feedings for residents~~ 2231
~~of a residential facility with seventeen or more resident beds who~~ 2232
~~are on a field trip from the facility, as specified in division~~ 2233

~~(A)(9) of section 5123.42 of the Revised Code. To provide the 2234
training course or courses, the registered nurse shall 2235
successfully complete the training required by the department 2236
through the courses it develops under section 5123.44 of the 2237
Revised Code. The registered nurse shall provide only the training 2238
courses authorized by the training the registered nurse completes. 2239~~

Sec. 5123.45. (A) The department of developmental 2240
disabilities shall establish a program under which the department 2241
issues certificates to the following: 2242

(1) ~~MR/DD~~ Developmental disabilities personnel, for purposes 2243
of meeting the requirement of division ~~(C)~~(D)(1) of section 2244
5123.42 of the Revised Code to obtain a certificate or 2245
certificates to administer ~~prescribed~~ medications, and perform 2246
health-related activities, ~~and perform tube feedings pursuant to~~
the authority granted under division (C) of that section; 2247 2248

(2) Registered nurses, for purposes of meeting the 2249
requirement of division (B)~~(1)~~ of section 5123.441 of the Revised 2250
Code to obtain a certificate or certificates to provide the ~~MR/DD~~ 2251
developmental disabilities personnel training courses developed 2252
under section 5123.43 of the Revised Code. 2253

~~(B)(1) Except as provided in division (B)(2) of this section,~~ 2254
~~to~~ To receive a certificate issued under this section, ~~MR/DD~~ 2255
developmental disabilities personnel and registered nurses shall 2256
successfully complete the applicable training course or courses 2257
and meet all other applicable requirements established in rules 2258
adopted pursuant to this section. The department shall issue the 2259
appropriate certificate or certificates to ~~MR/DD~~ developmental 2260
disabilities personnel and registered nurses who meet the 2261
requirements for the certificate or certificates. 2262

~~(2) The department shall include provisions in the program 2263
for issuing certificates to MR/DD personnel and registered nurses 2264~~

~~who were required to be included in the certificate program 2265
pursuant to division (B)(2) of this section as that division 2266
existed immediately before the effective date of this amendment. 2267
MR/DD personnel who receive a certificate under division (B)(2) of 2268
this section shall not administer insulin until they have been 2269
trained by a registered nurse who has received a certificate under 2270
this section that allows the registered nurse to provide training 2271
courses to MR/DD personnel in the administration of insulin. A 2272
registered nurse who receives a certificate under division (B)(2) 2273
of this section shall not provide training courses to MR/DD 2274
personnel in the administration of insulin unless the registered 2275
nurse completes a course developed under section 5123.44 of the 2276
Revised Code that enables the registered nurse to receive a 2277
certificate to provide training courses to MR/DD personnel in the 2278
administration of insulin. 2279~~

(C) Certificates issued to ~~MR/DD~~ developmental disabilities 2280
personnel are valid for one year and may be renewed. Certificates 2281
issued to registered nurses are valid for two years and may be 2282
renewed. 2283

To be eligible for renewal, ~~MR/DD~~ developmental disabilities 2284
personnel and registered nurses shall meet the applicable 2285
continued competency requirements and continuing education 2286
requirements specified in rules adopted under division (D) of this 2287
section. In the case of registered nurses, continuing nursing 2288
education completed in compliance with the license renewal 2289
requirements established under Chapter 4723. of the Revised Code 2290
may be counted toward meeting the continuing education 2291
requirements established in the rules adopted under division (D) 2292
of this section. 2293

(D) In accordance with section 5123.46 of the Revised Code, 2294
the department shall adopt rules that establish all of the 2295
following: 2296

(1) Requirements that MR/DD <u>developmental disabilities</u>	2297
personnel and registered nurses must meet to be eligible to take a	2298
training course, <u>including having sufficient written and oral</u>	2299
<u>English skills to communicate effectively and reliably with</u>	2300
<u>patients, their families, and other medical professionals;</u>	2301
(2) Standards that must be met to receive a certificate,	2302
including requirements pertaining to an applicant's criminal	2303
background;	2304
(3) Procedures to be followed in applying for a certificate	2305
and issuing a certificate;	2306
(4) Standards and procedures for renewing a certificate,	2307
including requirements for continuing education and, in the case	2308
of MR/DD <u>developmental disabilities</u> personnel who administer	2309
prescribed medications, standards that require successful	2310
demonstration of proficiency in administering prescribed	2311
medications;	2312
(5) Standards and procedures for suspending or revoking a	2313
certificate;	2314
(6) Standards and procedures for suspending a certificate	2315
without a hearing pending the outcome of an investigation;	2316
(7) Any other standards or procedures the department	2317
considers necessary to administer the certification program.	2318
Sec. 5123.451. The department of developmental disabilities	2319
shall establish and maintain a registry that lists all MR/DD	2320
<u>developmental disabilities</u> personnel and registered nurses holding	2321
valid certificates issued under section 5123.45 of the Revised	2322
Code. The registry shall specify the type of certificate held and	2323
any limitations that apply to a certificate holder. The department	2324
shall make the information in the registry available to the public	2325
in computerized form or any other manner that provides continuous	2326

access to the information in the registry. 2327

Sec. 5123.452. (A) If good cause exists as specified in 2328
division (B) of this section and determined in accordance with 2329
procedures established in rules adopted under section 5123.46 of 2330
the Revised Code, the director of developmental disabilities may 2331
issue an adjudication order requiring that one of the following 2332
actions be taken against a person seeking or holding a certificate 2333
issued under section 5123.45 of the Revised Code: 2334

(1) Refusal to issue or renew a certificate; 2335

(2) Revocation of a certificate; 2336

(3) Suspension of a certificate. 2337

(B) The following constitute good cause for taking action 2338
under division (A) of this section against a certificate holder: 2339

(1) The certificate holder violates sections 5123.41 to 2340
5123.45 of the Revised Code or rules adopted under those sections; 2341

(2) Confirmed abuse or neglect; 2342

(3) The certificate holder has been convicted of or pleaded 2343
guilty to a disqualifying offense, as defined in section 5123.081 2344
of the Revised Code; 2345

(4) Misfeasance; 2346

(5) Malfeasance; 2347

(6) Nonfeasance; 2348

(7) In the case of a certificate holder who is a registered 2349
nurse, the board of nursing has taken disciplinary action against 2350
the certificate holder under Chapter 4723. of the Revised Code; 2351

(8) Other conduct the director determines is or would be 2352
injurious to individuals. 2353

(C) The director shall issue an adjudication order under 2354

division (A) of this section in accordance with Chapter 119. of 2355
the Revised Code. 2356

Sec. 5123.46. All rules adopted under sections 5123.41 to 2357
5123.45 and section 5123.452 of the Revised Code shall be adopted 2358
in consultation with the board of nursing ~~and~~ the Ohio nurses 2359
association, the Ohio respiratory care board, and the Ohio society 2360
for respiratory care. The rules shall be adopted in accordance 2361
with Chapter 119. of the Revised Code. 2362

Sec. 5123.47. (A) As used in this section: 2363

(1) "In-home care" means the supportive services provided 2364
within the home of an individual with mental retardation or a 2365
developmental disability who receives funding for the services 2366
through a county board of developmental disabilities, including 2367
any recipient of residential services funded as home and 2368
community-based services, family support services provided under 2369
section 5126.11 of the Revised Code, or supported living provided 2370
in accordance with sections 5126.41 to 5126.47 of the Revised 2371
Code. "In-home care" includes care that is provided outside an 2372
individual's home in places incidental to the home, and while 2373
traveling to places incidental to the home, except that "in-home 2374
care" does not include care provided in the facilities of a county 2375
board of developmental disabilities or care provided in schools. 2376

(2) "Parent" means either parent of a child, including an 2377
adoptive parent but not a foster parent. 2378

(3) "Unlicensed in-home care worker" means an individual who 2379
provides in-home care but is not a health care professional. 2380

(4) "Family member" means a parent, sibling, spouse, son, 2381
daughter, grandparent, aunt, uncle, cousin, or guardian of the 2382
individual with mental retardation or a developmental disability 2383
if the individual with mental retardation or developmental 2384

disabilities lives with the person and is dependent on the person	2385
to the extent that, if the supports were withdrawn, another living	2386
arrangement would have to be found.	2387
(5) "Health care professional" means any of the following:	2388
(a) A dentist who holds a valid license issued under Chapter	2389
4715. of the Revised Code;	2390
(b) A registered or licensed practical nurse who holds a	2391
valid license issued under Chapter 4723. of the Revised Code;	2392
(c) An optometrist who holds a valid license issued under	2393
Chapter 4725. of the Revised Code;	2394
(d) A pharmacist who holds a valid license issued under	2395
Chapter 4729. of the Revised Code;	2396
(e) A person who holds a valid certificate issued under	2397
Chapter 4731. of the Revised Code to practice medicine and	2398
surgery, osteopathic medicine and surgery, podiatric medicine and	2399
surgery, or a limited brand of medicine;	2400
(f) A physician assistant who holds a valid license issued	2401
under Chapter 4730. of the Revised Code;	2402
(g) An occupational therapist or occupational therapy	2403
assistant or a physical therapist or physical therapist assistant	2404
who holds a valid license issued under Chapter 4755. of the	2405
Revised Code;	2406
(h) A respiratory care professional who holds a valid license	2407
issued under Chapter 4761. of the Revised Code.	2408
(6) "Health care task" means a task that is prescribed,	2409
ordered, delegated, or otherwise directed by a health care	2410
professional acting within the scope of the professional's	2411
practice. <u>"Health care task" includes the administration of oral</u>	2412
<u>and topical prescribed medications; administration of nutrition</u>	2413
<u>and medications through gastrostomy and jejunostomy tubes that are</u>	2414

stable and labeled; administration of oxygen and metered dose 2415
inhaled medications; administration of insulin through 2416
subcutaneous injections, inhalation, and insulin pumps; and 2417
administration of prescribed medications for the treatment of 2418
metabolic glycemc disorders through subcutaneous injections. 2419

(B) Except as provided in division (E) of this section, a 2420
family member of an individual with mental retardation or a 2421
developmental disability may authorize an unlicensed in-home care 2422
worker to ~~administer oral and topical prescribed medications or~~ 2423
perform ~~other~~ health care tasks as part of the in-home care the 2424
worker provides to the individual, if all of the following apply: 2425

(1) The family member is the primary supervisor of the care. 2426

(2) The unlicensed in-home care worker has been selected by 2427
the family member or the individual receiving care and is under 2428
the direct supervision of the family member. 2429

(3) The unlicensed in-home care worker is providing the care 2430
through an employment or other arrangement entered into directly 2431
with the family member and is not otherwise employed by or under 2432
contract with a person or government entity to provide services to 2433
individuals with mental retardation and developmental 2434
disabilities. 2435

(4) The health care task is completed in accordance with 2436
standard, written instructions. 2437

(5) Performance of the health care task requires no judgment 2438
based on specialized health care knowledge or expertise. 2439

(6) The outcome of the health care task is reasonably 2440
predictable. 2441

(7) Performance of the health care task requires no complex 2442
observation of the individual receiving the care. 2443

(8) Improper performance of the health care task will result 2444

in only minimal complications that are not life-threatening. 2445

(C) A family member shall obtain a prescription, if 2446
applicable, and written instructions from a health care 2447
professional for the care to be provided to the individual. The 2448
family member shall authorize the unlicensed in-home care worker 2449
to provide the care by preparing a written document granting the 2450
authority. The family member shall provide the unlicensed in-home 2451
care worker with appropriate training and written instructions in 2452
accordance with the instructions obtained from the health care 2453
professional. The family member or a health care professional 2454
shall be available to communicate with the unlicensed in-home care 2455
worker either in person or by telecommunication while the in-home 2456
care worker performs a health care task. 2457

(D) A family member who authorizes an unlicensed in-home care 2458
worker to administer oral and topical prescribed medications or 2459
perform other health care tasks retains full responsibility for 2460
the health and safety of the individual receiving the care and for 2461
ensuring that the worker provides the care appropriately and 2462
safely. No entity that funds or monitors the provision of in-home 2463
care may be held liable for the results of the care provided under 2464
this section by an unlicensed in-home care worker, including such 2465
entities as the county board of developmental disabilities and the 2466
department of developmental disabilities. 2467

An unlicensed in-home care worker who is authorized under 2468
this section by a family member to provide care to an individual 2469
may not be held liable for any injury caused in providing the 2470
care, unless the worker provides the care in a manner that is not 2471
in accordance with the training and instructions received or the 2472
worker acts in a manner that constitutes willful or wanton ~~or~~ 2473
~~reckless~~ misconduct. 2474

(E) A county board of developmental disabilities may evaluate 2475
the authority granted by a family member under this section to an 2476

unlicensed in-home care worker at any time it considers necessary 2477
and shall evaluate the authority on receipt of a complaint. If the 2478
board determines that a family member has acted in a manner that 2479
is inappropriate for the health and safety of the individual 2480
receiving the care, the authorization granted by the family member 2481
to an unlicensed in-home care worker is void, and the family 2482
member may not authorize other unlicensed in-home care workers to 2483
provide the care. In making such a determination, the board shall 2484
use appropriately licensed health care professionals and shall 2485
provide the family member an opportunity to file a complaint under 2486
section 5126.06 of the Revised Code. 2487

Sec. 5123.651. (A) As used in this section, "~~MR/DD~~ 2488
developmental disabilities personnel" and "prescribed medication" 2489
have the same meanings as in section 5123.41 of the Revised Code. 2490

(B) ~~MR/DD~~ Developmental disabilities personnel who are not 2491
specifically authorized by other provisions of the Revised Code to 2492
provide assistance in the self-administration of prescribed 2493
medication may, under this section, provide that assistance as 2494
part of the services they provide to individuals with mental 2495
retardation and developmental disabilities. To provide assistance 2496
with self-administration of prescribed medication, ~~MR/DD~~ 2497
developmental disabilities personnel are not required to be 2498
trained or certified in accordance with section 5123.42 of the 2499
Revised Code. 2500

(C) When assisting in the self-administration of prescribed 2501
medication, ~~MR/DD~~ developmental disabilities personnel shall take 2502
only the following actions: 2503

(1) Remind an individual when to take the medication and 2504
observe the individual to ensure that the individual follows the 2505
directions on the container; 2506

(2) Assist an individual by taking the medication in its 2507

container from the area where it is stored, handing the container 2508
with the medication in it to the individual, and opening the 2509
container, if the individual is physically unable to open the 2510
container; 2511

(3) Assist, on request by or with the consent of, a 2512
physically impaired but mentally alert individual, with removal of 2513
oral or topical medication from the container and with the 2514
individual's taking or applying of the medication. If an 2515
individual is physically unable to place a dose of oral medication 2516
to the individual's mouth without spilling or dropping it, ~~MR/DD~~ 2517
developmental disabilities personnel may place the dose in another 2518
container and place that container to the individual's mouth. 2519

Sec. 5124.10. (A) Except as provided in division (D) of this 2520
section and ~~division (E)(2)~~ divisions (C)(2) and (4) of section 2521
5124.101 of the Revised Code, each ICF/IID provider shall file 2522
with the department of developmental disabilities an annual cost 2523
report for each of the provider's ICFs/IID for which the provider 2524
has a valid provider agreement. The cost report for a year shall 2525
cover the calendar year or portion of the calendar year during 2526
which the ICF/IID participated in the medicaid program. Except as 2527
provided in division (E) of this section, the cost report is due 2528
not later than ninety days after the end of the calendar year, or 2529
portion of the calendar year, that the cost report covers. 2530

(B)(1) If an ICF/IID undergoes a change of provider that the 2531
department determines, in accordance with rules adopted under 2532
section 5124.03 of the Revised Code, is not an arms length 2533
transaction, the new provider shall file the ICF/IID's cost report 2534
in accordance with division (A) of this section and the cost 2535
report shall cover the portion of the calendar year during which 2536
the new provider operated the ICF/IID and the portion of the 2537
calendar year during which the previous provider operated the 2538

ICF/IID. 2539

(2) If an ICF/IID undergoes a change of provider that the 2540
department determines, in accordance with rules adopted under 2541
section 5124.03 of the Revised Code, is an arms length 2542
transaction, the new provider shall file with the department a 2543
cost report for the ICF/IID not later than, except as provided in 2544
division (E) of this section, ninety days after the end of the 2545
ICF/IID's first three full calendar months of operation under the 2546
new provider. The cost report shall cover the period that begins 2547
with the ICF/IID's first day of operation under the new provider 2548
and ends on the first day of the month immediately following the 2549
first three full months of operation under the new provider. 2550

(C) If the medicaid payment rate for a new ICF/IID was most 2551
recently determined in accordance with section 5124.151 of the 2552
Revised Code, the provider shall file with the department a cost 2553
report for the new ICF/IID not later than, except as provided in 2554
division (E) of this section, ninety days after the end of the new 2555
ICF/IID's first three full calendar months of operation. The cost 2556
report shall cover the period that begins with the ICF/IID's first 2557
day of operation and ends on the first day of the month 2558
immediately following the first three full months of operation. 2559

(D) An ICF/IID provider is not required to file a cost report 2560
for an ICF/IID for a calendar year in accordance with division (A) 2561
of this section if the provider files a cost report for the 2562
ICF/IID under division (B)(2) or (C) of this section and that cost 2563
report covers a period that begins after the first day of October 2564
of that calendar year. The provider shall file a cost report for 2565
the ICF/IID in accordance with division (A) of this section for 2566
the immediately following calendar year. 2567

(E) The department may grant to a provider a fourteen-day 2568
extension to file a cost report under this section or section 2569
5124.101 of the Revised Code if the provider provides the 2570

department a written request for the extension and the department 2571
determines that there is good cause for the extension. 2572

Sec. 5124.101. (A) The provider of an ICF/IID in peer group 1 2573
or peer group 2 that becomes a downsized ICF/IID or partially 2574
converted ICF/IID on or after July 1, 2013, or becomes a new 2575
ICF/IID on or after that date, may file with the department of 2576
developmental disabilities a cost report covering the period 2577
specified in division (B) of this section if the following applies 2578
to the ICF/IID: 2579

(1) In the case of an ICF/IID that becomes a downsized 2580
ICF/IID or partially converted ICF/IID, the ICF/IID has either of 2581
the following on the day it becomes a downsized ICF/IID or 2582
partially converted ICF/IID: 2583

(a) A medicaid-certified capacity that is at least ten per 2584
cent less than its medicaid-certified capacity on the day 2585
immediately preceding the day it becomes a downsized ICF/IID or 2586
partially converted ICF/IID; 2587

(b) At least five fewer beds certified as ICF/IID beds than 2588
it has on the day immediately preceding the day it becomes a 2589
downsized ICF/IID or partially converted ICF/IID. 2590

(2) In the case of a new ICF/IID, the ICF/IID's beds are from 2591
a downsized ICF/IID and the downsized ICF/IID has either of the 2592
following on the day it becomes a downsized ICF/IID: 2593

(a) A medicaid-certified capacity that is at least ten per 2594
cent less than its medicaid-certified capacity on the day 2595
immediately preceding the day it becomes a downsized ICF/IID; 2596

(b) At least five fewer beds certified as ICF/IID beds than 2597
it has on the day immediately preceding the day it becomes a 2598
downsized ICF/IID. 2599

(B) A cost report filed under division (A) of this section 2600

shall cover the period that begins and ends as follows: 2601

(1) In the case of an ICF/IID that becomes a downsized 2602
ICF/IID or partially converted ICF/IID: 2603

(a) The period begins with the day that the ICF/IID becomes a 2604
downsized ICF/IID or partially converted ICF/IID. 2605

(b) The period ends on the last day of the last month of the 2606
first three full months of operation as a downsized ICF/IID or 2607
partially converted ICF/IID. 2608

(2) In the case of a new ICF/IID: 2609

(a) The period begins with the day that the provider 2610
agreement for the ICF/IID takes effect. 2611

(b) The period ends on the last day of the last month of the 2612
first three full months that the provider agreement is in effect. 2613

(C)(1) If the department accepts a cost report filed under 2614
division (A) of this section for an ICF/IID that becomes a 2615
downsized ICF/IID or partially converted ICF/IID on or before the 2616
first day of October of a calendar year, the provider also shall 2617
do both of the following: 2618

(a) File with the department a cost report for the ICF/IID in 2619
accordance with division (A) of section 5124.10 of the Revised 2620
Code; 2621

(b) File with the department another cost report for the 2622
ICF/IID that covers the portion of the initial calendar year that 2623
the ICF/IID operated as a downsized ICF/IID or partially converted 2624
ICF/IID. 2625

(2) If the department accepts a cost report filed under 2626
division (A) of this section for an ICF/IID that becomes a 2627
downsized ICF/IID or partially converted ICF/IID after the first 2628
day of October of a calendar year, the provider is not required to 2629
file a cost report that covers that calendar year in accordance 2630

with division (A) of section 5124.10 of the Revised Code. Instead, 2631
the provider shall file a cost report for the ICF/IID in 2632
accordance with division (A) of section 5124.10 of the Revised 2633
Code covering the immediately following calendar year. 2634

(3) If the department accepts a cost report filed under 2635
division (A) of this section for a new ICF/IID that has a provider 2636
agreement that takes effect on or before the first day of October 2637
of a calendar year, the provider also shall file a cost report for 2638
the ICF/IID in accordance with division (A) of section 5124.10 of 2639
the Revised Code covering the portion of that calendar year that 2640
the provider agreement was in effect. 2641

(4) If the department accepts a cost report filed under 2642
division (A) of this section for a new ICF/IID that has a provider 2643
agreement that takes effect after the first day of October of a 2644
calendar year, the provider is not required to file a cost report 2645
that covers that calendar year in accordance with division (A) of 2646
section 5124.10 of the Revised Code. The provider shall file a 2647
cost report for the ICF/IID in accordance with division (A) of 2648
section 5124.10 of the Revised Code covering the immediately 2649
following calendar year. 2650

(D) The department shall refuse to accept a cost report filed 2651
under division (A) or (C)(1)(b) of this section if either of the 2652
following apply: 2653

(1) Except as provided in division (E) of section 5124.10 of 2654
the Revised Code, the provider fails to file the cost report with 2655
the department not later than ninety days after the last day of 2656
the period the cost report covers; 2657

(2) The cost report is incomplete or inadequate. 2658

~~(D)~~(E) If the department accepts a cost report filed under 2659
division (A) or (C)(1)(b) of this section, the department shall 2660
use that cost report, rather than the cost report that otherwise 2661

would be used pursuant to section 5124.17, 5124.19, 5124.21, or 2662
5124.23 of the Revised Code, to determine the ICF/IID's medicaid 2663
payment rate in accordance with this chapter for ICF/IID services 2664
the ICF/IID provides during the period that begins and ends as 2665
follows: 2666

(1) The For a cost report filed under division (A) of this 2667
section, the period begins on the following: 2668

(a) In the case of an ICF/IID that becomes a downsized 2669
ICF/IID or partially converted ICF/IID: 2670

(i) The day that the ICF/IID becomes a downsized ICF/IID or 2671
partially converted ICF/IID if that day is the first day of a 2672
month; 2673

(ii) The first day of the month immediately following the 2674
month that the ICF/IID becomes a downsized ICF/IID or partially 2675
converted ICF/IID if division ~~(D)~~(E)(1)(a)(i) of this section does 2676
not apply. 2677

(b) In the case of a new ICF/IID, the day that the ICF/IID's 2678
provider agreement takes effect. 2679

(2) The For a cost report filed under division (A) of this 2680
section, the period ends on the following: 2681

(a) In the case of an ICF/IID that becomes a downsized 2682
ICF/IID or partially converted ICF/IID: 2683

(i) The last day of the fiscal year that immediately precedes 2684
the fiscal year for which the ICF/IID is paid a rate determined 2685
using a cost report filed under division (C)(1)(b) of this section 2686
if the ICF/IID became a downsized ICF/IID or partially converted 2687
ICF/IID on or before the first day of October of a calendar year; 2688

(ii) The last day of the fiscal year that immediately 2689
precedes the fiscal year for which the ICF/IID begins to be paid a 2690
rate determined using a cost report that division ~~(E)~~(C)(2) of 2691

this section requires be filed in accordance with division (A) of 2692
section 5124.10 of the Revised Code if the ICF/IID became a 2693
downsized ICF/IID or partially converted ICF/IID after the first 2694
day of October of a calendar year. 2695

(b) In the case of a new ICF/IID, the last day of the fiscal 2696
year that immediately precedes the fiscal year for which the 2697
ICF/IID begins to be paid a rate determined using a cost report 2698
that division (C)(3) or (4) of this section requires be filed in 2699
accordance with division (A) of section 5124.10 of the Revised 2700
Code. 2701

(3) For a cost report filed under division (C)(1)(b) of this 2702
section, the period begins on the day immediately following the 2703
day specified in division (E)(2)(a)(i) of this section. 2704

(4) For a cost report filed under division (C)(1)(b) of this 2705
section, the period ends on the last day of the fiscal year that 2706
immediately precedes the fiscal year for which the ICF/IID begins 2707
to be paid a rate determined using the cost report filed with the 2708
department in accordance with division (A) of section 5124.10 of 2709
the Revised Code that covers the calendar year that immediately 2710
follows the initial calendar year that the ICF/IID operated as a 2711
downsized ICF/IID or partially converted ICF/IID. 2712

~~(E)(1) If the department accepts a cost report filed under 2713
division (A) of this section for an ICF/IID that becomes a 2714
downsized ICF/IID or partially converted ICF/IID on or before the 2715
first day of October of a calendar year, or for a new ICF/IID that 2716
has a provider agreement that takes effect on or before that date, 2717
the provider also shall file a cost report for the ICF/IID in 2718
accordance with division (A) of section 5124.10 of the Revised 2719
Code for the portion of that calendar year that the ICF/IID 2720
operated as a downsized ICF/IID or partially converted ICF/IID or, 2721
in the case of a new ICF/IID, for the portion that the provider 2722
agreement was in effect.~~ 2723

~~(2) If the department accepts a cost report filed under
division (A) of this section for an ICF/IID that becomes a
downsized ICF/IID or partially converted ICF/IID after the first
day of October of a calendar year, or for a new ICF/IID that has a
provider agreement that takes effect after that date, the provider
is not required to file a cost report for that calendar year in
accordance with division (A) of section 5124.10 of the Revised
Code. The provider shall file a cost report for the ICF/IID in
accordance with division (A) of section 5124.10 of the Revised
Code for the immediately following calendar year.~~

(F) If the department accepts a cost report filed under
division (A) or (C)(1)(b) of this section, the following
modifications shall be made for the purpose of determining the
medicaid payment rate for ICF/IID services the ICF/IID provides
during the period specified in division ~~(D)~~(E) of this section:

(1) In place of the annual average case mix score otherwise
used in determining the ICF/IID's per medicaid day payment rate
for direct care costs under division (A) of section 5124.19 of the
Revised Code, the ICF/IID's case mix score in effect on the last
day of the calendar quarter that ends during the period the cost
report covers (or, if more than one calendar quarter ends during
that period, the last of those calendar quarters) shall be used to
determine the ICF/IID's per medicaid day payment rate for direct
care costs.

(2) If the ICF/IID becomes a downsized ICF/IID or partially
converted ICF/IID:

(a) The ICF/IID shall not be subject to the limit on the
costs of ownership per diem payment rate specified in divisions
(B) and (C) of section 5124.17 of the Revised Code.

(b) The ICF/IID shall not be subject to the limit on the
payment rate for per diem capitalized costs of nonextensive

renovations specified in division (E)(1) of section 5124.17 of the Revised Code. 2755
2756

(c) The ICF/IID shall be subject to the limit on the total payment rate for costs of ownership, capitalized costs of nonextensive renovations, and the efficiency incentive specified in division (H) of section 5124.17 of the Revised Code regardless of whether the ICF/IID is in peer group 1 or peer group 2. 2757
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Sec. 5124.151. (A) The total per medicaid day payment rate determined under section 5124.15 of the Revised Code shall not be the initial rate for ICF/IID services provided by a new ICF/IID. Instead, the initial total per medicaid day payment rate for ICF/IID services provided by a new ICF/IID shall be determined in accordance with this section. 2762
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(B) The initial total medicaid day payment rate for ICF/IID services provided by a new ICF/IID in peer group 1 or peer group 2 shall be determined in the following manner: 2768
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(1) The initial rate for capital costs shall be determined under section 5124.17 of the Revised Code using the greater of the new ICF/IID's actual inpatient days or an imputed occupancy rate of eighty per cent. 2771
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(2) The initial rate for direct care costs shall be determined as follows: 2775
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(a) If there are no cost or resident assessment data for the new ICF/IID as necessary to determine a rate under section 5124.19 of the Revised Code, the rate shall be determined as follows: 2777
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(i) Determine the median cost per case-mix unit under division (B) of section 5124.19 of the Revised Code for the new ICF/IID's peer group for the calendar year immediately preceding the fiscal year in which the rate will be paid; 2780
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(ii) Multiply the amount determined under division 2784

(B)(2)(a)(i) of this section by the median annual average case-mix score for the new ICF/IID's peer group for that period;	2785 2786
(iii) Adjust the product determined under division (B)(2)(a)(ii) of this section by the rate of inflation estimated under division (D) of section 5124.19 of the Revised Code.	2787 2788 2789
(b) If the new ICF/IID is a replacement ICF/IID and the ICF/IID or ICFs/IID that are being replaced are in operation immediately before the new ICF/IID opens, the rate shall be the same as the rate for the replaced ICF/IID or ICFs/IID, proportionate to the number of ICF/IID beds in each replaced ICF/IID.	2790 2791 2792 2793 2794 2795
(c) If the new ICF/IID is a replacement ICF/IID and the ICF/IID or ICFs/IID that are being replaced are not in operation immediately before the new ICF/IID opens, the rate shall be determined under division (B)(2)(a) of this section.	2796 2797 2798 2799
(3) The initial rate for indirect care costs shall be the maximum rate for the new ICF/IID's peer group as determined for the fiscal year in accordance with division (C) of section 5124.21 of the Revised Code.	2800 2801 2802 2803
(4) The initial rate for other protected costs shall be one hundred fifteen per cent of the median rate for ICFs/IID determined for the fiscal year under section 5124.23 of the Revised Code.	2804 2805 2806 2807
(C) The initial total medicaid day payment rate for ICF/IID services provided by a new ICF/IID in peer group 3 shall be determined in the following manner:	2808 2809 2810
(1) The initial rate for capital costs shall be \$29.61.	2811
(2) The initial rate for direct care costs shall be \$264.89.	2812
(3) The initial rate for indirect care costs shall be \$59.85.	2813
(4) The initial rate for other protected costs shall be	2814

\$25.99. 2815

(D)(1) Except as provided in division (D)(2) of this section, 2816
the department shall adjust a new ICF/IID's initial total per 2817
medicaid day payment rate determined under this section effective 2818
the first day of July, to reflect new rate determinations for all 2819
ICFs/IID under this chapter. 2820

(2) If the department accepts, under division (A) of section 2821
5124.101 of the Revised Code, a cost report filed by the provider 2822
of a new ICF/IID, the department shall adjust the ICF/IID's 2823
initial total per medicaid day payment rate in accordance with 2824
divisions ~~(D)~~ and (E) and (F) of that section rather than division 2825
(D)(1) of this section. 2826

Sec. 5124.195. (A) No change that the department of 2827
developmental disabilities makes to either of the following is 2828
valid unless the change is applied prospectively and the 2829
department complies with division (B) of this section: 2830

(1) The department's instructions or guidelines for the 2831
resident assessment forms that are used for the purpose of section 2832
5124.191 of the Revised Code; 2833

(2) The manner in which the grouper methodology prescribed in 2834
rules authorized by section 5124.192 of the Revised Code is 2835
applied in determining case-mix scores under that section. 2836

(B) Before making a change described in division (A) of this 2837
section, the department shall do all of the following: 2838

(1) Notify all ICF/IID providers of the proposed change; 2839

(2) Provide representatives of ICF/IID providers an 2840
opportunity to provide the department their concerns about, and 2841
suggestions to revise, the proposed change; 2842

(3) In the case of a proposed change described in division 2843
(A)(2) of this section, determine that the proposed change is 2844

consistent with the documentation of ICF/IID staff time that was 2845
used to create the grouper methodology. 2846

Sec. 5124.34. (A) As used in this section, "participation in 2847
therapeutic programs" includes visits to potential new residential 2848
settings. 2849

(B) The department of developmental disabilities shall pay an 2850
ICF/IID provider one hundred per cent of the total per medicaid 2851
day payment rate determined for the ICF/IID under this chapter to 2852
reserve a bed for a resident who is a medicaid recipient if all of 2853
the following apply: 2854

(1) The recipient is temporarily absent from the ICF/IID for 2855
a reason that makes the absence qualified for payments under this 2856
section as specified in rules authorized by this section; 2857

(2) The resident's plan of care provides for the absence; 2858

(3) Federal financial participation is available for the 2859
payments. 2860

~~(B)~~(C) The maximum period during which medicaid payments may 2861
be made to reserve a bed shall not exceed the maximum period 2862
specified in federal regulations and shall not be more than thirty 2863
days during any calendar year for hospital stays, visits with 2864
relatives and friends, and participation in therapeutic programs. 2865
However, a resident shall not be subject to a maximum period 2866
during which payments may be made to reserve a bed if prior 2867
authorization of the department is obtained for hospital stays, 2868
visits with relatives and friends, and participation in 2869
therapeutic programs. 2870

~~(C)~~(D)(1) The director of developmental disabilities shall 2871
adopt rules under section 5124.03 of the Revised Code as necessary 2872
to implement this section, including rules that do the following: 2873

(a) Specify the reasons for which a temporary absence from an 2874

ICF/IID makes the absence qualify for payments under this section; 2875

(b) Establish conditions under which prior authorization may 2876
be obtained for the purpose of division ~~(B)~~(C) of this section. 2877

(2) The rules authorized by division ~~(C)~~(D)(1)(a) of this 2878
section shall include the following as reasons for which a 2879
temporary absence from an ICF/IID qualifies for payments under 2880
this section: 2881

(a) Hospitalization for acute conditions; 2882

(b) Visits with relatives and friends; 2883

(c) Participation in therapeutic programs outside the 2884
ICF/IID. 2885

Sec. 5124.39. (A) Except as provided in divisions (B) and (C) 2886
of this section, if the provider of an ICF/IID in peer group 1 2887
obtained approval from the department of developmental 2888
disabilities to become a downsized ICF/IID not later than July 1, 2889
2018, and the ICF/IID does not become a downsized ICF/IID by that 2890
date, the department shall recoup from the provider an amount 2891
equal to the sum of the following: 2892

(1) The difference between the amount of the efficiency 2893
incentive payments the ICF/IID earned under sections 5124.17 and 2894
5124.21 of the Revised Code because the provider obtained such 2895
approval and the amount of the efficiency incentive payments the 2896
ICF/IID would have earned under those sections had the provider 2897
not obtained such approval; 2898

(2) An amount of interest on the difference determined under 2899
division (A)(1) of this section. 2900

(B) The department shall exempt an ICF/IID provider from a 2901
recoupment otherwise required by this section if the provider 2902
voluntarily repays the department the difference determined under 2903
division (A)(1) of this section. No interest shall be charged on 2904

the amount voluntarily repaid. 2905

(C) The department may exempt an ICF/IID provider from a 2906
recoupment otherwise required by this section if both of the 2907
following apply: 2908

(1) The provider, on or before July 1, 2018, demonstrates to 2909
the department's satisfaction that the provider made a good faith 2910
effort to complete the downsizing by July 1, 2018, but the ICF/IID 2911
did not become a downsized ICF/IID by that date for reasons beyond 2912
the provider's control; 2913

(2) The ICF/IID becomes a downsized ICF/IID within a period 2914
of time after July 1, 2018, that the department determines is 2915
reasonable. 2916

(D) An ICF/IID provider subject to a recoupment under 2917
division (A) of this section or voluntarily making a repayment 2918
under division (B) of this section shall choose one of the 2919
following methods by which the recoupment or voluntary repayment 2920
shall be made: 2921

(1) In a lump sum payment; 2922

(2) Subject to the department's approval, in installment 2923
payments; 2924

(3) In a single deduction from the next available medicaid 2925
payment made to the provider if that payment at least equals the 2926
total amount of the recoupment or voluntary repayment; 2927

(4) Subject to the department's approval, in installment 2928
deductions from medicaid payments made to the provider. 2929

(E) An ICF/IID provider may request that the director of 2930
developmental disabilities reconsider either or both of the 2931
following: 2932

(1) A decision that the provider is subject to a recoupment 2933
under this section; 2934

(2) A determination under this section of the amount to be 2935
recouped from the provider. 2936

(F) The director shall adopt rules under section 5124.03 of 2937
the Revised Code as necessary to implement this section, including 2938
rules specifying how the amount of interest charged under division 2939
(A)(2) of this section is to be determined. 2940

Sec. 5124.45. The department of developmental disabilities 2941
shall transmit to the treasurer of state for deposit in the 2942
general revenue fund amounts collected from the following: 2943

(A) Recoupments and voluntary repayments made under section 2944
5124.39 of the Revised Code; 2945

(B) Refunds required by, and interest charged under, section 2946
5124.41 of the Revised Code; 2947

~~(B) Amounts collected from penalties~~ (C) Penalties imposed 2948
under section 5124.42 of the Revised Code. 2949

Sec. 5126.05. (A) Subject to the rules established by the 2950
director of developmental disabilities pursuant to Chapter 119. of 2951
the Revised Code for programs and services offered pursuant to 2952
this chapter, and subject to the rules established by the state 2953
board of education pursuant to Chapter 119. of the Revised Code 2954
for programs and services offered pursuant to Chapter 3323. of the 2955
Revised Code, the county board of developmental disabilities 2956
shall: 2957

(1) Administer and operate facilities, programs, and services 2958
as provided by this chapter and Chapter 3323. of the Revised Code 2959
and establish policies for their administration and operation; 2960

(2) Coordinate, monitor, and evaluate existing services and 2961
facilities available to individuals with mental retardation and 2962
developmental disabilities; 2963

(3) Provide early childhood services, supportive home services, and adult services, according to the plan and priorities developed under section 5126.04 of the Revised Code;	2964 2965 2966
(4) Provide or contract for special education services pursuant to Chapters 3317. and 3323. of the Revised Code and ensure that related services, as defined in section 3323.01 of the Revised Code, are available according to the plan and priorities developed under section 5126.04 of the Revised Code;	2967 2968 2969 2970 2971
(5) Adopt a budget, authorize expenditures for the purposes specified in this chapter and do so in accordance with section 319.16 of the Revised Code, approve attendance of board members and employees at professional meetings and approve expenditures for attendance, and exercise such powers and duties as are prescribed by the director;	2972 2973 2974 2975 2976 2977
(6) Submit annual reports of its work and expenditures, pursuant to sections 3323.09 and 5126.12 of the Revised Code, to the director, the superintendent of public instruction, and the board of county commissioners at the close of the fiscal year and at such other times as may reasonably be requested;	2978 2979 2980 2981 2982
(7) Authorize all positions of employment, establish compensation, including but not limited to salary schedules and fringe benefits for all board employees, approve contracts of employment for management employees that are for a term of more than one year, employ legal counsel under section 309.10 of the Revised Code, and contract for employee benefits ⁺ . <u>A county board may provide benefits through an individual or joint self-insurance program as provided under section 9.833 of the Revised Code.</u>	2983 2984 2985 2986 2987 2988 2989 2990
(8) Provide service and support administration in accordance with section 5126.15 of the Revised Code;	2991 2992
(9) Certify respite care homes pursuant to rules adopted under section 5123.171 of the Revised Code by the director of	2993 2994

developmental disabilities;	2995
(10) Implement an employment first policy that clearly identifies community employment as the desired outcome for every individual of working age who receives services from the board;	2996 2997 2998
(11) Set benchmarks for improving community employment outcomes.	2999 3000
(B) To the extent that rules adopted under this section apply to the identification and placement of children with disabilities under Chapter 3323. of the Revised Code, they shall be consistent with the standards and procedures established under sections 3323.03 to 3323.05 of the Revised Code.	3001 3002 3003 3004 3005
(C) Any county board may enter into contracts with other such boards and with public or private, nonprofit, or profit-making agencies or organizations of the same or another county, to provide the facilities, programs, and services authorized or required, upon such terms as may be agreeable, and in accordance with this chapter and Chapter 3323. of the Revised Code and rules adopted thereunder and in accordance with sections 307.86 and 5126.071 of the Revised Code.	3006 3007 3008 3009 3010 3011 3012 3013
(D) A county board may combine transportation for children and adults enrolled in programs and services offered under Chapter 5126. of the Revised Code with transportation for children enrolled in classes funded under sections 3317.0213 and 3317.20 of the Revised Code.	3014 3015 3016 3017 3018
(E) A county board may purchase all necessary insurance policies, may purchase equipment and supplies through the department of administrative services or from other sources, and may enter into agreements with public agencies or nonprofit organizations for cooperative purchasing arrangements.	3019 3020 3021 3022 3023
(F) A county board may receive by gift, grant, devise, or bequest any moneys, lands, or property for the benefit of the	3024 3025

purposes for which the board is established and hold, apply, and 3026
dispose of the moneys, lands, and property according to the terms 3027
of the gift, grant, devise, or bequest. All money received by 3028
gift, grant, bequest, or disposition of lands or property received 3029
by gift, grant, devise, or bequest shall be deposited in the 3030
county treasury to the credit of such board and shall be available 3031
for use by the board for purposes determined or stated by the 3032
donor or grantor, but may not be used for personal expenses of the 3033
board members. Any interest or earnings accruing from such gift, 3034
grant, devise, or bequest shall be treated in the same manner and 3035
subject to the same provisions as such gift, grant, devise, or 3036
bequest. 3037

(G) The board of county commissioners shall levy taxes and 3038
make appropriations sufficient to enable the county board of 3039
developmental disabilities to perform its functions and duties, 3040
and may utilize any available local, state, and federal funds for 3041
such purpose. 3042

Sec. 5126.36. (A) As used in this section, "health-related 3043
activities," and "prescribed medication," ~~and "tube feeding"~~ have 3044
the same meanings as in section 5123.41 of the Revised Code. 3045

(B) In accordance with sections 5123.42 and 5123.651 of the 3046
Revised Code, an employee of a county board of developmental 3047
disabilities or an entity under contract with the board who is not 3048
specifically authorized by other provisions of the Revised Code to 3049
administer ~~prescribed~~ medications, perform health-related 3050
activities, ~~perform tube feedings,~~ or provide assistance in the 3051
self-administration of prescribed medications may do so pursuant 3052
to the authority granted under those sections. 3053

Sec. 5165.01. As used in this chapter: 3054

(A) "Affiliated operator" means an operator affiliated with 3055

either of the following: 3056

(1) The exiting operator for whom the affiliated operator is 3057
to assume liability for the entire amount of the exiting 3058
operator's debt under the medicaid program or the portion of the 3059
debt that represents the franchise permit fee the exiting operator 3060
owes; 3061

(2) The entering operator involved in the change of operator 3062
with the exiting operator specified in division (A)(1) of this 3063
section. 3064

(B) "Allowable costs" are a nursing facility's costs that the 3065
department of medicaid determines are reasonable. Fines paid under 3066
sections 5165.60 to 5165.89 and section 5165.99 of the Revised 3067
Code are not allowable costs. 3068

(C) "Ancillary and support costs" means all reasonable costs 3069
incurred by a nursing facility other than direct care costs, tax 3070
costs, or capital costs. "Ancillary and support costs" includes, 3071
but is not limited to, costs of activities, social services, 3072
pharmacy consultants, habilitation supervisors, qualified mental 3073
retardation professionals, program directors, medical and 3074
habilitation records, program supplies, incontinence supplies, 3075
food, enterals, dietary supplies and personnel, laundry, 3076
housekeeping, security, administration, medical equipment, 3077
utilities, liability insurance, bookkeeping, purchasing 3078
department, human resources, communications, travel, dues, license 3079
fees, subscriptions, home office costs not otherwise allocated, 3080
legal services, accounting services, minor equipment, maintenance 3081
and repairs, help-wanted advertising, informational advertising, 3082
start-up costs, organizational expenses, other interest, property 3083
insurance, employee training and staff development, employee 3084
benefits, payroll taxes, and workers' compensation premiums or 3085
costs for self-insurance claims and related costs as specified in 3086
rules adopted under section 5165.02 of the Revised Code, for 3087

personnel listed in this division. "Ancillary and support costs" 3088
also means the cost of equipment, including vehicles, acquired by 3089
operating lease executed before December 1, 1992, if the costs are 3090
reported as administrative and general costs on the nursing 3091
facility's cost report for the cost reporting period ending 3092
December 31, 1992. 3093

(D)(1) "Capital costs" means the actual expense incurred by a 3094
nursing facility for all of the following: 3095

(a) Depreciation and interest on any capital assets that cost 3096
five hundred dollars or more per item, including the following: 3097

(i) Buildings; 3098

(ii) Building improvements; 3099

(iii) Except as provided in division (C) of this section, 3100
equipment; 3101

(iv) Transportation equipment. 3102

(b) Amortization and interest on land improvements and 3103
leasehold improvements; 3104

(c) Amortization of financing costs; 3105

(d) Lease and rent of land, buildings, and equipment. 3106

(2) The costs of capital assets of less than five hundred 3107
dollars per item may be considered capital costs in accordance 3108
with a provider's practice. 3109

(E) "Capital lease" and "operating lease" shall be construed 3110
in accordance with generally accepted accounting principles. 3111

(F) "Case-mix score" means a measure determined under section 3112
5165.192 of the Revised Code of the relative direct-care resources 3113
needed to provide care and habilitation to a nursing facility 3114
resident. 3115

(G) "Change of operator" means an entering operator becoming 3116

the operator of a nursing facility in the place of the exiting operator. 3117
3118

(1) Actions that constitute a change of operator include the following: 3119
3120

(a) A change in an exiting operator's form of legal organization, including the formation of a partnership or corporation from a sole proprietorship; 3121
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(b) A transfer of all the exiting operator's ownership interest in the operation of the nursing facility to the entering operator, regardless of whether ownership of any or all of the real property or personal property associated with the nursing facility is also transferred; 3124
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(c) A lease of the nursing facility to the entering operator or the exiting operator's termination of the exiting operator's lease; 3129
3130
3131

(d) If the exiting operator is a partnership, dissolution of the partnership; 3132
3133

(e) If the exiting operator is a partnership, a change in composition of the partnership unless both of the following apply: 3134
3135

(i) The change in composition does not cause the partnership's dissolution under state law. 3136
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(ii) The partners agree that the change in composition does not constitute a change in operator. 3138
3139

(f) If the operator is a corporation, dissolution of the corporation, a merger of the corporation into another corporation that is the survivor of the merger, or a consolidation of one or more other corporations to form a new corporation. 3140
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(2) The following, alone, do not constitute a change of operator: 3144
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(a) A contract for an entity to manage a nursing facility as 3146

the operator's agent, subject to the operator's approval of daily 3147
operating and management decisions; 3148

(b) A change of ownership, lease, or termination of a lease 3149
of real property or personal property associated with a nursing 3150
facility if an entering operator does not become the operator in 3151
place of an exiting operator; 3152

(c) If the operator is a corporation, a change of one or more 3153
members of the corporation's governing body or transfer of 3154
ownership of one or more shares of the corporation's stock, if the 3155
same corporation continues to be the operator. 3156

(H) "Cost center" means the following: 3157

(1) Ancillary and support costs; 3158

(2) Capital costs; 3159

(3) Direct care costs; 3160

(4) Tax costs. 3161

(I) "Custom wheelchair" means a wheelchair to which both of 3162
the following apply: 3163

(1) It has been measured, fitted, or adapted in consideration 3164
of either of the following: 3165

(a) The body size or disability of the individual who is to 3166
use the wheelchair; 3167

(b) The individual's period of need for, or intended use of, 3168
the wheelchair. 3169

(2) It has customized features, modifications, or components, 3170
such as adaptive seating and positioning systems, that the 3171
supplier who assembled the wheelchair, or the manufacturer from 3172
which the wheelchair was ordered, added or made in accordance with 3173
the instructions of the physician of the individual who is to use 3174
the wheelchair. 3175

(J)(1) "Date of licensure" means the following: 3176

(a) In the case of a nursing facility that was required by 3177
law to be licensed as a nursing home under Chapter 3721. of the 3178
Revised Code when it originally began to be operated as a nursing 3179
home, the date the nursing facility was originally so licensed; 3180

(b) In the case of a nursing facility that was not required 3181
by law to be licensed as a nursing home when it originally began 3182
to be operated as a nursing home, the date it first began to be 3183
operated as a nursing home, regardless of the date the nursing 3184
facility was first licensed as a nursing home. 3185

(2) If, after a nursing facility's original date of 3186
licensure, more nursing home beds are added to the nursing 3187
facility, the nursing facility has a different date of licensure 3188
for the additional beds. This does not apply, however, to 3189
additional beds when both of the following apply: 3190

(a) The additional beds are located in a part of the nursing 3191
facility that was constructed at the same time as the continuing 3192
beds already located in that part of the nursing facility; 3193

(b) The part of the nursing facility in which the additional 3194
beds are located was constructed as part of the nursing facility 3195
at a time when the nursing facility was not required by law to be 3196
licensed as a nursing home. 3197

(3) The definition of "date of licensure" in this section 3198
applies in determinations of nursing facilities' medicaid payment 3199
rates but does not apply in determinations of nursing facilities' 3200
franchise permit fees. 3201

(K) "Desk-reviewed" means that a nursing facility's costs as 3202
reported on a cost report submitted under section 5165.10 of the 3203
Revised Code have been subjected to a desk review under section 3204
5165.108 of the Revised Code and preliminarily determined to be 3205
allowable costs. 3206

(L) "Direct care costs" means all of the following costs incurred by a nursing facility:	3207 3208
(1) Costs for registered nurses, licensed practical nurses, and nurse aides employed by the nursing facility;	3209 3210
(2) Costs for direct care staff, administrative nursing staff, medical directors, respiratory therapists, and except as provided in division (L)(8) of this section, other persons holding degrees qualifying them to provide therapy;	3211 3212 3213 3214
(3) Costs of purchased nursing services;	3215
(4) Costs of quality assurance;	3216
(5) Costs of training and staff development, employee benefits, payroll taxes, and workers' compensation premiums or costs for self-insurance claims and related costs as specified in rules adopted under section 5165.02 of the Revised Code, for personnel listed in divisions (L)(1), (2), (4), and (8) of this section;	3217 3218 3219 3220 3221 3222
(6) Costs of consulting and management fees related to direct care;	3223 3224
(7) Allocated direct care home office costs;	3225
(8) Costs of habilitation staff (other than habilitation supervisors), medical supplies, emergency oxygen, over-the-counter pharmacy products, behavioral and mental health services , physical therapists, physical therapy assistants, occupational therapists, occupational therapy assistants, speech therapists, audiologists, habilitation supplies, and universal precautions supplies;	3226 3227 3228 3229 3230 3231
(9) Until January 1, 2014, costs of oxygen, wheelchairs, and resident transportation;	3232 3233
(10) Beginning January 1, 2014, costs of both of the following:	3234 3235
(a) Emergency oxygen;	3236

(b) Wheelchairs other than the following:	3237
(i) Custom wheelchairs;	3238
(ii) Repairs to and replacements of custom wheelchairs and parts that are made in accordance with the instructions of the physician of the individual who uses the custom wheelchair.	3239 3240 3241
(11) Costs of other direct-care resources that are specified as direct care costs in rules adopted under section 5165.02 of the Revised Code.	3242 3243 3244
(M) "Dual eligible individual" has the same meaning as in section 5160.01 of the Revised Code.	3245 3246
(N) "Effective date of a change of operator" means the day the entering operator becomes the operator of the nursing facility.	3247 3248 3249
(O) "Effective date of a facility closure" means the last day that the last of the residents of the nursing facility resides in the nursing facility.	3250 3251 3252
(P) "Effective date of an involuntary termination" means the date the department of medicaid terminates the operator's provider agreement for the nursing facility.	3253 3254 3255
(Q) "Effective date of a voluntary withdrawal of participation" means the day the nursing facility ceases to accept new medicaid residents other than the individuals who reside in the nursing facility on the day before the effective date of the voluntary withdrawal of participation.	3256 3257 3258 3259 3260
(R) "Entering operator" means the person or government entity that will become the operator of a nursing facility when a change of operator occurs or following an involuntary termination.	3261 3262 3263
(S) "Exiting operator" means any of the following:	3264
(1) An operator that will cease to be the operator of a nursing facility on the effective date of a change of operator;	3265 3266

(2) An operator that will cease to be the operator of a nursing facility on the effective date of a facility closure;	3267 3268
(3) An operator of a nursing facility that is undergoing or has undergone a voluntary withdrawal of participation;	3269 3270
(4) An operator of a nursing facility that is undergoing or has undergone an involuntary termination.	3271 3272
(T)(1) Subject to divisions (T)(2) and (3) of this section, "facility closure" means either of the following:	3273 3274
(a) Discontinuance of the use of the building, or part of the building, that houses the facility as a nursing facility that results in the relocation of all of the nursing facility's residents;	3275 3276 3277 3278
(b) Conversion of the building, or part of the building, that houses a nursing facility to a different use with any necessary license or other approval needed for that use being obtained and one or more of the nursing facility's residents remaining in the building, or part of the building, to receive services under the new use.	3279 3280 3281 3282 3283 3284
(2) A facility closure occurs regardless of any of the following:	3285 3286
(a) The operator completely or partially replacing the nursing facility by constructing a new nursing facility or transferring the nursing facility's license to another nursing facility;	3287 3288 3289 3290
(b) The nursing facility's residents relocating to another of the operator's nursing facilities;	3291 3292
(c) Any action the department of health takes regarding the nursing facility's medicaid certification that may result in the transfer of part of the nursing facility's survey findings to another of the operator's nursing facilities;	3293 3294 3295 3296

(d) Any action the department of health takes regarding the nursing facility's license under Chapter 3721. of the Revised Code.

(3) A facility closure does not occur if all of the nursing facility's residents are relocated due to an emergency evacuation and one or more of the residents return to a medicaid-certified bed in the nursing facility not later than thirty days after the evacuation occurs.

(U) "Fiscal year" means the fiscal year of this state, as specified in section 9.34 of the Revised Code.

(V) "Franchise permit fee" means the fee imposed by sections 5168.40 to 5168.56 of the Revised Code.

(W) "Inpatient days" means both of the following:

(1) All days during which a resident, regardless of payment source, occupies a bed in a nursing facility that is included in the nursing facility's medicaid-certified capacity;

(2) Fifty per cent of the days for which payment is made under section 5165.34 of the Revised Code.

(X) "Involuntary termination" means the department of medicaid's termination of the operator's provider agreement for the nursing facility when the termination is not taken at the operator's request.

(Y) "Low resource utilization resident" means a medicaid recipient residing in a nursing facility who, for purposes of calculating the nursing facility's medicaid payment rate for direct care costs, is placed in either of the two lowest resource utilization groups, excluding any resource utilization group that is a default group used for residents with incomplete assessment data.

(Z) "Maintenance and repair expenses" means a nursing

facility's expenditures that are necessary and proper to maintain 3327
an asset in a normally efficient working condition and that do not 3328
extend the useful life of the asset two years or more. 3329
"Maintenance and repair expenses" includes but is not limited to 3330
the costs of ordinary repairs such as painting and wallpapering. 3331

(AA) "Medicaid-certified capacity" means the number of a 3332
nursing facility's beds that are certified for participation in 3333
medicaid as nursing facility beds. 3334

(BB) "Medicaid days" means both of the following: 3335

(1) All days during which a resident who is a medicaid 3336
recipient eligible for nursing facility services occupies a bed in 3337
a nursing facility that is included in the nursing facility's 3338
medicaid-certified capacity; 3339

(2) Fifty per cent of the days for which payment is made 3340
under section 5165.34 of the Revised Code. 3341

(CC)(1) "New nursing facility" means a nursing facility for 3342
which the provider obtains an initial provider agreement following 3343
medicaid certification of the nursing facility by the director of 3344
health, including such a nursing facility that replaces one or 3345
more nursing facilities for which a provider previously held a 3346
provider agreement. 3347

(2) "New nursing facility" does not mean a nursing facility 3348
for which the entering operator seeks a provider agreement 3349
pursuant to section 5165.511 or 5165.512 or (pursuant to section 3350
5165.515) section 5165.07 of the Revised Code. 3351

(DD) "Nursing facility" has the same meaning as in the 3352
"Social Security Act," section 1919(a), 42 U.S.C. 1396r(a). 3353

(EE) "Nursing facility services" has the same meaning as in 3354
the "Social Security Act," section 1905(f), 42 U.S.C. 1396d(f). 3355

(FF) "Nursing home" has the same meaning as in section 3356

3721.01 of the Revised Code. 3357

(GG) "Operator" means the person or government entity 3358
responsible for the daily operating and management decisions for a 3359
nursing facility. 3360

(HH)(1) "Owner" means any person or government entity that 3361
has at least five per cent ownership or interest, either directly, 3362
indirectly, or in any combination, in any of the following 3363
regarding a nursing facility: 3364

(a) The land on which the nursing facility is located; 3365

(b) The structure in which the nursing facility is located; 3366

(c) Any mortgage, contract for deed, or other obligation 3367
secured in whole or in part by the land or structure on or in 3368
which the nursing facility is located; 3369

(d) Any lease or sublease of the land or structure on or in 3370
which the nursing facility is located. 3371

(2) "Owner" does not mean a holder of a debenture or bond 3372
related to the nursing facility and purchased at public issue or a 3373
regulated lender that has made a loan related to the nursing 3374
facility unless the holder or lender operates the nursing facility 3375
directly or through a subsidiary. 3376

(II) "Per diem" means a nursing facility's actual, allowable 3377
costs in a given cost center in a cost reporting period, divided 3378
by the nursing facility's inpatient days for that cost reporting 3379
period. 3380

(JJ) "Provider" means an operator with a provider agreement. 3381

(KK) "Provider agreement" means a provider agreement, as 3382
defined in section 5164.01 of the Revised Code, that is between 3383
the department of medicaid and the operator of a nursing facility 3384
for the provision of nursing facility services under the medicaid 3385
program. 3386

(LL) "Purchased nursing services" means services that are 3387
provided in a nursing facility by registered nurses, licensed 3388
practical nurses, or nurse aides who are not employees of the 3389
nursing facility. 3390

(MM) "Reasonable" means that a cost is an actual cost that is 3391
appropriate and helpful to develop and maintain the operation of 3392
patient care facilities and activities, including normal standby 3393
costs, and that does not exceed what a prudent buyer pays for a 3394
given item or services. Reasonable costs may vary from provider to 3395
provider and from time to time for the same provider. 3396

(NN) "Related party" means an individual or organization 3397
that, to a significant extent, has common ownership with, is 3398
associated or affiliated with, has control of, or is controlled 3399
by, the provider. 3400

(1) An individual who is a relative of an owner is a related 3401
party. 3402

(2) Common ownership exists when an individual or individuals 3403
possess significant ownership or equity in both the provider and 3404
the other organization. Significant ownership or equity exists 3405
when an individual or individuals possess five per cent ownership 3406
or equity in both the provider and a supplier. Significant 3407
ownership or equity is presumed to exist when an individual or 3408
individuals possess ten per cent ownership or equity in both the 3409
provider and another organization from which the provider 3410
purchases or leases real property. 3411

(3) Control exists when an individual or organization has the 3412
power, directly or indirectly, to significantly influence or 3413
direct the actions or policies of an organization. 3414

(4) An individual or organization that supplies goods or 3415
services to a provider shall not be considered a related party if 3416
all of the following conditions are met: 3417

(a) The supplier is a separate bona fide organization.	3418
(b) A substantial part of the supplier's business activity of the type carried on with the provider is transacted with others than the provider and there is an open, competitive market for the types of goods or services the supplier furnishes.	3419 3420 3421 3422
(c) The types of goods or services are commonly obtained by other nursing facilities from outside organizations and are not a basic element of patient care ordinarily furnished directly to patients by nursing facilities.	3423 3424 3425 3426
(d) The charge to the provider is in line with the charge for the goods or services in the open market and no more than the charge made under comparable circumstances to others by the supplier.	3427 3428 3429 3430
(OO) "Relative of owner" means an individual who is related to an owner of a nursing facility by one of the following relationships:	3431 3432 3433
(1) Spouse;	3434
(2) Natural parent, child, or sibling;	3435
(3) Adopted parent, child, or sibling;	3436
(4) Stepparent, stepchild, stepbrother, or stepsister;	3437
(5) Father-in-law, mother-in-law, son-in-law, daughter-in-law, brother-in-law, or sister-in-law;	3438 3439
(6) Grandparent or grandchild;	3440
(7) Foster caregiver, foster child, foster brother, or foster sister.	3441 3442
(PP) "Residents' rights advocate" has the same meaning as in section 3721.10 of the Revised Code.	3443 3444
(QQ) "Skilled nursing facility" has the same meaning as in the "Social Security Act," section 1819(a), 42 U.S.C. 1395i-3(a).	3445 3446

(RR) "Sponsor" has the same meaning as in section 3721.10 of the Revised Code. 3447
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(SS) "Tax costs" means the costs of taxes imposed under Chapter 5751. of the Revised Code, real estate taxes, personal property taxes, and corporate franchise taxes. 3449
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(TT) "Title XIX" means Title XIX of the "Social Security Act," 42 U.S.C. 1396 et seq. 3452
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(UU) "Title XVIII" means Title XVIII of the "Social Security Act," 42 U.S.C. 1395 et seq. 3454
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(VV) "Voluntary withdrawal of participation" means an operator's voluntary election to terminate the participation of a nursing facility in the medicaid program but to continue to provide service of the type provided by a nursing facility. 3456
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Sec. 5166.01. As used in this chapter: 3460

"209(b) option" means the option described in section 1902(f) of the "Social Security Act," 42 U.S.C. 1396a(f), under which the medicaid program's eligibility requirements for aged, blind, and disabled individuals are more restrictive than the eligibility requirements for the supplemental security income program. 3461
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"Administrative agency" means, with respect to a home and community-based services medicaid waiver component, the department of medicaid or, if a state agency or political subdivision contracts with the department under section 5162.35 of the Revised Code to administer the component, that state agency or political subdivision. 3466
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"Care management system" means the system established under section 5167.03 of the Revised Code. 3472
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"Dual eligible individual" has the same meaning as in section 5160.01 of the Revised Code. 3474
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"Federal poverty line" has the same meaning as in section 5162.01 of the Revised Code.	3476 3477
"Home and community-based services medicaid waiver component" means a medicaid waiver component under which home and community-based services are provided as an alternative to hospital services, nursing facility services, or ICF/IID services.	3478 3479 3480 3481
"Hospital" has the same meaning as in section 3727.01 of the Revised Code.	3482 3483
"Hospital long-term care unit" has the same meaning as in section 5168.40 of the Revised Code.	3484 3485
"ICDS participant" has the same meaning as in section 5164.01 of the Revised Code.	3486 3487
"ICF/IID" and "ICF/IID services" have the same meanings as in section 5124.01 of the Revised Code.	3488 3489
"Integrated care delivery system" and "ICDS" have the same meanings as in section 5164.01 of the Revised Code.	3490 3491
"Level of care determination" means a determination of whether an individual needs the level of care provided by a hospital, nursing facility, or ICF/IID and whether the individual, if determined to need that level of care, would receive hospital services, nursing facility services, or ICF/IID services if not for a home and community-based services medicaid waiver component.	3492 3493 3494 3495 3496 3497
"Medicaid buy-in for workers with disabilities program" has the same meaning as in section 5163.01 of the Revised Code.	3498 3499
<u>"Medicaid provider" has the same meaning as in section 5164.01 of the Revised Code.</u>	3500 3501
"Medicaid services" has the same meaning as in section 5164.01 of the Revised Code.	3502 3503
"Medicaid waiver component" means a component of the medicaid program authorized by a waiver granted by the United States	3504 3505

department of health and human services under the "Social Security Act," section 1115 or 1915, 42 U.S.C. 1315 or 1396n. "Medicaid waiver component" does not include a care management system established under section 5167.03 of the Revised Code.

"Medically fragile child" means an individual who is under eighteen years of age, has intensive health care needs, and is considered blind or disabled under section 1614(a)(2) or (3) of the "Social Security Act," 42 U.S.C. 1382c(a)(2) or (3).

"Nursing facility" and "nursing facility services" have the same meanings as in section 5165.01 of the Revised Code.

"Ohio home care waiver program" means the home and community-based services medicaid waiver component that is known as Ohio home care and was created pursuant to section 5166.11 of the Revised Code.

"Ohio transitions II aging carve-out program" means the home and community-based services medicaid waiver component that is known as Ohio transitions II aging carve-out and was created pursuant to section 5166.11 of the Revised Code.

"Provider agreement" has the same meaning as in section 5164.01 of the Revised Code.

"Residential treatment facility" means a residential facility licensed by the department of mental health and addiction services under section 5119.34 of the Revised Code, or an institution certified by the department of job and family services under section 5103.03 of the Revised Code, that serves children and either has more than sixteen beds or is part of a campus of multiple facilities or institutions that, combined, have a total of more than sixteen beds.

"Skilled nursing facility" has the same meaning as in section 5165.01 of the Revised Code.

"Unified long-term services and support medicaid waiver component" means the medicaid waiver component authorized by section 5166.14 of the Revised Code.

Sec. 5166.041. A medicaid provider of nursing services may provide nursing services in a group visit under a home and community-based services medicaid waiver component if the component covers the nursing services, the number of medicaid recipients who receive the nursing services during the group visit does not exceed four, and all of the following apply to all of those medicaid recipients:

(A) They are enrolled in the component;

(B) They are medically fragile children;

(C) They are siblings;

(D) They reside together in the home of their caretaker relative.

Sec. 5705.19. This section does not apply to school districts, county school financing districts, or lake facilities authorities.

The taxing authority of any subdivision at any time and in any year, by vote of two-thirds of all the members of the taxing authority, may declare by resolution and certify the resolution to the board of elections not less than ninety days before the election upon which it will be voted that the amount of taxes that may be raised within the ten-mill limitation will be insufficient to provide for the necessary requirements of the subdivision and that it is necessary to levy a tax in excess of that limitation for any of the following purposes:

(A) For current expenses of the subdivision, except that the total levy for current expenses of a detention facility district

or district organized under section 2151.65 of the Revised Code 3565
shall not exceed two mills and that the total levy for current 3566
expenses of a combined district organized under sections 2151.65 3567
and 2152.41 of the Revised Code shall not exceed four mills; 3568

(B) For the payment of debt charges on certain described 3569
bonds, notes, or certificates of indebtedness of the subdivision 3570
issued subsequent to January 1, 1925; 3571

(C) For the debt charges on all bonds, notes, and 3572
certificates of indebtedness issued and authorized to be issued 3573
prior to January 1, 1925; 3574

(D) For a public library of, or supported by, the subdivision 3575
under whatever law organized or authorized to be supported; 3576

(E) For a municipal university, not to exceed two mills over 3577
the limitation of one mill prescribed in section 3349.13 of the 3578
Revised Code; 3579

(F) For the construction or acquisition of any specific 3580
permanent improvement or class of improvements that the taxing 3581
authority of the subdivision may include in a single bond issue; 3582

(G) For the general construction, reconstruction, 3583
resurfacing, and repair of streets, roads, and bridges in 3584
municipal corporations, counties, or townships; 3585

(H) For parks and recreational purposes; 3586

(I) For the purpose of providing and maintaining fire 3587
apparatus, appliances, buildings, or sites therefor, or sources of 3588
water supply and materials therefor, or the establishment and 3589
maintenance of lines of fire alarm telegraph, or the payment of 3590
firefighting companies or permanent, part-time, or volunteer 3591
firefighting, emergency medical service, administrative, or 3592
communications personnel to operate the same, including the 3593
payment of any employer contributions required for such personnel 3594

under section 145.48 or 742.34 of the Revised Code, or the 3595
purchase of ambulance equipment, or the provision of ambulance, 3596
paramedic, or other emergency medical services operated by a fire 3597
department or firefighting company; 3598

(J) For the purpose of providing and maintaining motor 3599
vehicles, communications, other equipment, buildings, and sites 3600
for such buildings used directly in the operation of a police 3601
department, or the payment of salaries of permanent or part-time 3602
police, communications, or administrative personnel to operate the 3603
same, including the payment of any employer contributions required 3604
for such personnel under section 145.48 or 742.33 of the Revised 3605
Code, or the payment of the costs incurred by townships as a 3606
result of contracts made with other political subdivisions in 3607
order to obtain police protection, or the provision of ambulance 3608
or emergency medical services operated by a police department; 3609

(K) For the maintenance and operation of a county home or 3610
detention facility; 3611

(L) For community ~~mental retardation and~~ developmental 3612
disabilities programs and services pursuant to Chapter 5126. of 3613
the Revised Code, except that ~~the procedure for~~ such levies shall 3614
be ~~as provided in~~ subject to the procedures and requirements of 3615
section 5705.222 of the Revised Code; 3616

(M) For regional planning; 3617

(N) For a county's share of the cost of maintaining and 3618
operating schools, district detention facilities, forestry camps, 3619
or other facilities, or any combination thereof, established under 3620
section 2151.65 or 2152.41 of the Revised Code or both of those 3621
sections; 3622

(O) For providing for flood defense, providing and 3623
maintaining a flood wall or pumps, and other purposes to prevent 3624
floods; 3625

(P) For maintaining and operating sewage disposal plants and facilities;	3626 3627
(Q) For the purpose of purchasing, acquiring, constructing, enlarging, improving, equipping, repairing, maintaining, or operating, or any combination of the foregoing, a county transit system pursuant to sections 306.01 to 306.13 of the Revised Code, or of making any payment to a board of county commissioners operating a transit system or a county transit board pursuant to section 306.06 of the Revised Code;	3628 3629 3630 3631 3632 3633 3634
(R) For the subdivision's share of the cost of acquiring or constructing any schools, forestry camps, detention facilities, or other facilities, or any combination thereof, under section 2151.65 or 2152.41 of the Revised Code or both of those sections;	3635 3636 3637 3638
(S) For the prevention, control, and abatement of air pollution;	3639 3640
(T) For maintaining and operating cemeteries;	3641
(U) For providing ambulance service, emergency medical service, or both;	3642 3643
(V) For providing for the collection and disposal of garbage or refuse, including yard waste;	3644 3645
(W) For the payment of the police officer employers' contribution or the firefighter employers' contribution required under sections 742.33 and 742.34 of the Revised Code;	3646 3647 3648
(X) For the construction and maintenance of a drainage improvement pursuant to section 6131.52 of the Revised Code;	3649 3650
(Y) For providing or maintaining senior citizens services or facilities as authorized by section 307.694, 307.85, 505.70, or 505.706 or division (EE) of section 717.01 of the Revised Code;	3651 3652 3653
(Z) For the provision and maintenance of zoological park services and facilities as authorized under section 307.76 of the	3654 3655

Revised Code;	3656
(AA) For the maintenance and operation of a free public museum of art, science, or history;	3657 3658
(BB) For the establishment and operation of a 9-1-1 system, as defined in section 128.01 of the Revised Code;	3659 3660
(CC) For the purpose of acquiring, rehabilitating, or developing rail property or rail service. As used in this division, "rail property" and "rail service" have the same meanings as in section 4981.01 of the Revised Code. This division applies only to a county, township, or municipal corporation.	3661 3662 3663 3664 3665
(DD) For the purpose of acquiring property for, constructing, operating, and maintaining community centers as provided for in section 755.16 of the Revised Code;	3666 3667 3668
(EE) For the creation and operation of an office or joint office of economic development, for any economic development purpose of the office, and to otherwise provide for the establishment and operation of a program of economic development pursuant to sections 307.07 and 307.64 of the Revised Code, or to the extent that the expenses of a county land reutilization corporation organized under Chapter 1724. of the Revised Code are found by the board of county commissioners to constitute the promotion of economic development, for the payment of such operations and expenses;	3669 3670 3671 3672 3673 3674 3675 3676 3677 3678
(FF) For the purpose of acquiring, establishing, constructing, improving, equipping, maintaining, or operating, or any combination of the foregoing, a township airport, landing field, or other air navigation facility pursuant to section 505.15 of the Revised Code;	3679 3680 3681 3682 3683
(GG) For the payment of costs incurred by a township as a result of a contract made with a county pursuant to section 505.263 of the Revised Code in order to pay all or any part of the	3684 3685 3686

cost of constructing, maintaining, repairing, or operating a water supply improvement; 3687
3688

(HH) For a board of township trustees to acquire, other than 3689
by appropriation, an ownership interest in land, water, or 3690
wetlands, or to restore or maintain land, water, or wetlands in 3691
which the board has an ownership interest, not for purposes of 3692
recreation, but for the purposes of protecting and preserving the 3693
natural, scenic, open, or wooded condition of the land, water, or 3694
wetlands against modification or encroachment resulting from 3695
occupation, development, or other use, which may be styled as 3696
protecting or preserving "greenspace" in the resolution, notice of 3697
election, or ballot form. Except as otherwise provided in this 3698
division, land is not acquired for purposes of recreation, even if 3699
the land is used for recreational purposes, so long as no 3700
building, structure, or fixture used for recreational purposes is 3701
permanently attached or affixed to the land. Except as otherwise 3702
provided in this division, land that previously has been acquired 3703
in a township for these greenspace purposes may subsequently be 3704
used for recreational purposes if the board of township trustees 3705
adopts a resolution approving that use and no building, structure, 3706
or fixture used for recreational purposes is permanently attached 3707
or affixed to the land. The authorization to use greenspace land 3708
for recreational use does not apply to land located in a township 3709
that had a population, at the time it passed its first greenspace 3710
levy, of more than thirty-eight thousand within a county that had 3711
a population, at that time, of at least eight hundred sixty 3712
thousand. 3713

(II) For the support by a county of a crime victim assistance 3714
program that is provided and maintained by a county agency or a 3715
private, nonprofit corporation or association under section 307.62 3716
of the Revised Code; 3717

(JJ) For any or all of the purposes set forth in divisions 3718

(I) and (J) of this section. This division applies only to a township.	3719 3720
(KK) For a countywide public safety communications system under section 307.63 of the Revised Code. This division applies only to counties.	3721 3722 3723
(LL) For the support by a county of criminal justice services under section 307.45 of the Revised Code;	3724 3725
(MM) For the purpose of maintaining and operating a jail or other detention facility as defined in section 2921.01 of the Revised Code;	3726 3727 3728
(NN) For purchasing, maintaining, or improving, or any combination of the foregoing, real estate on which to hold, and the operating expenses of, agricultural fairs operated by a county agricultural society or independent agricultural society under Chapter 1711. of the Revised Code. This division applies only to a county.	3729 3730 3731 3732 3733 3734
(OO) For constructing, rehabilitating, repairing, or maintaining sidewalks, walkways, trails, bicycle pathways, or similar improvements, or acquiring ownership interests in land necessary for the foregoing improvements;	3735 3736 3737 3738
(PP) For both of the purposes set forth in divisions (G) and (OO) of this section.	3739 3740
(QQ) For both of the purposes set forth in divisions (H) and (HH) of this section. This division applies only to a township.	3741 3742
(RR) For the legislative authority of a municipal corporation, board of county commissioners of a county, or board of township trustees of a township to acquire agricultural easements, as defined in section 5301.67 of the Revised Code, and to supervise and enforce the easements.	3743 3744 3745 3746 3747
(SS) For both of the purposes set forth in divisions (BB) and	3748

(KK) of this section. This division applies only to a county. 3749

(TT) For the maintenance and operation of a facility that is 3750
organized in whole or in part to promote the sciences and natural 3751
history under section 307.761 of the Revised Code. 3752

(UU) For the creation and operation of a county land 3753
reutilization corporation and for any programs or activities of 3754
the corporation found by the board of directors of the corporation 3755
to be consistent with the purposes for which the corporation is 3756
organized; 3757

(VV) For construction and maintenance of improvements and 3758
expenses of soil and water conservation district programs under 3759
Chapter ~~1515~~. 940. of the Revised Code; 3760

(WW) For the OSU extension fund created under section 3335.35 3761
of the Revised Code for the purposes prescribed under section 3762
3335.36 of the Revised Code for the benefit of the citizens of a 3763
county. This division applies only to a county. 3764

(XX) For a municipal corporation that withdraws or proposes 3765
by resolution to withdraw from a regional transit authority under 3766
section 306.55 of the Revised Code to provide transportation 3767
services for the movement of persons within, from, or to the 3768
municipal corporation; 3769

(YY) For any combination of the purposes specified in 3770
divisions (NN), (VV), and (WW) of this section. This division 3771
applies only to a county. 3772

The resolution shall be confined to the purpose or purposes 3773
described in one division of this section, to which the revenue 3774
derived therefrom shall be applied. The existence in any other 3775
division of this section of authority to levy a tax for any part 3776
or all of the same purpose or purposes does not preclude the use 3777
of such revenues for any part of the purpose or purposes of the 3778
division under which the resolution is adopted. 3779

The resolution shall specify the amount of the increase in rate that it is necessary to levy, the purpose of that increase in rate, and the number of years during which the increase in rate shall be in effect, which may or may not include a levy upon the duplicate of the current year. The number of years may be any number not exceeding five, except as follows:

(1) When the additional rate is for the payment of debt charges, the increased rate shall be for the life of the indebtedness.

(2) When the additional rate is for any of the following, the increased rate shall be for a continuing period of time:

(a) For the current expenses for a detention facility district, a district organized under section 2151.65 of the Revised Code, or a combined district organized under sections 2151.65 and 2152.41 of the Revised Code;

(b) For providing a county's share of the cost of maintaining and operating schools, district detention facilities, forestry camps, or other facilities, or any combination thereof, established under section 2151.65 or 2152.41 of the Revised Code or under both of those sections.

(3) When the additional rate is for either of the following, the increased rate may be for a continuing period of time:

(a) For the purposes set forth in division (I), (J), (U), or (KK) of this section;

(b) For the maintenance and operation of a joint recreation district.

(4) When the increase is for the purpose or purposes set forth in division (D), (G), (H), (T), (Z), (CC), or (PP) of this section, the tax levy may be for any specified number of years or for a continuing period of time, as set forth in the resolution.

A levy for one of the purposes set forth in division (G), (I), (J), or (U) of this section may be reduced pursuant to section 5705.261 or 5705.31 of the Revised Code. A levy for one of the purposes set forth in division (G), (I), (J), or (U) of this section may also be terminated or permanently reduced by the taxing authority if it adopts a resolution stating that the continuance of the levy is unnecessary and the levy shall be terminated or that the millage is excessive and the levy shall be decreased by a designated amount.

A resolution of a detention facility district, a district organized under section 2151.65 of the Revised Code, or a combined district organized under both sections 2151.65 and 2152.41 of the Revised Code may include both current expenses and other purposes, provided that the resolution shall apportion the annual rate of levy between the current expenses and the other purpose or purposes. The apportionment need not be the same for each year of the levy, but the respective portions of the rate actually levied each year for the current expenses and the other purpose or purposes shall be limited by the apportionment.

Whenever a board of county commissioners, acting either as the taxing authority of its county or as the taxing authority of a sewer district or subdistrict created under Chapter 6117. of the Revised Code, by resolution declares it necessary to levy a tax in excess of the ten-mill limitation for the purpose of constructing, improving, or extending sewage disposal plants or sewage systems, the tax may be in effect for any number of years not exceeding twenty, and the proceeds of the tax, notwithstanding the general provisions of this section, may be used to pay debt charges on any obligations issued and outstanding on behalf of the subdivision for the purposes enumerated in this paragraph, provided that any such obligations have been specifically described in the resolution.

A resolution adopted by the legislative authority of a 3842
municipal corporation that is for the purpose in division (XX) of 3843
this section may be combined with the purpose provided in section 3844
306.55 of the Revised Code, by vote of two-thirds of all members 3845
of the legislative authority. The legislative authority may 3846
certify the resolution to the board of elections as a combined 3847
question. The question appearing on the ballot shall be as 3848
provided in section 5705.252 of the Revised Code. 3849

The resolution shall go into immediate effect upon its 3850
passage, and no publication of the resolution is necessary other 3851
than that provided for in the notice of election 3852

When the electors of a subdivision or, in the case of a 3853
qualifying library levy for the support of a library association 3854
or private corporation, the electors of the association library 3855
district, have approved a tax levy under this section, the taxing 3856
authority of the subdivision may anticipate a fraction of the 3857
proceeds of the levy and issue anticipation notes in accordance 3858
with section 5705.191 or 5705.193 of the Revised Code. 3859

Sec. 5705.192. (A) For the purposes of this section only, 3860
"taxing authority" includes a township board of park commissioners 3861
appointed under section 511.18 of the Revised Code. 3862

(B) A taxing authority may propose to replace an existing 3863
levy that the taxing authority is authorized to levy, regardless 3864
of the section of the Revised Code under which the authority is 3865
granted, except a school district emergency levy proposed pursuant 3866
to sections 5705.194 to 5705.197 of the Revised Code. The taxing 3867
authority may propose to replace the existing levy in its entirety 3868
at the rate at which it is authorized to be levied; may propose to 3869
replace a portion of the existing levy at a lesser rate; or may 3870
propose to replace the existing levy in its entirety and increase 3871
the rate at which it is levied. If the taxing authority proposes 3872

to replace an existing levy, the proposed levy shall be called a 3873
replacement levy and shall be so designated on the ballot. Except 3874
as otherwise provided in this division, a replacement levy shall 3875
be limited to the purpose of the existing levy, and shall appear 3876
separately on the ballot from, and shall not be conjoined with, 3877
the renewal of any other existing levy. In the case of an existing 3878
school district levy imposed under section 5705.21 of the Revised 3879
Code for the purpose specified in division (F) of section 5705.19 3880
of the Revised Code, or in the case of an existing school district 3881
levy imposed under section 5705.217 of the Revised Code for the 3882
acquisition, construction, enlargement, renovation, and financing 3883
of permanent improvements, the replacement for that existing levy 3884
may be for the same purpose or for the purpose of general 3885
permanent improvements as defined in section 5705.21 of the 3886
Revised Code. The replacement for an existing levy imposed under 3887
division (L) of section 5705.19 or section 5705.222 of the Revised 3888
Code may be for any purpose authorized for a levy imposed under 3889
section 5705.222 of the Revised Code. 3890

The resolution proposing a replacement levy shall specify the 3891
purpose of the levy; its proposed rate expressed in mills; whether 3892
the proposed rate is the same as the rate of the existing levy, a 3893
reduction, or an increase; the extent of any reduction or increase 3894
expressed in mills; the first calendar year in which the levy will 3895
be due; and the term of the levy, expressed in years or, if 3896
applicable, that it will be levied for a continuing period of 3897
time. 3898

The sections of the Revised Code governing the maximum rate 3899
and term of the existing levy, the contents of the resolution that 3900
proposed the levy, the adoption of the resolution, the 3901
arrangements for the submission of the question of the levy, and 3902
notice of the election also govern the respective provisions of 3903
the proposal to replace the existing levy, except as provided in 3904

divisions (B)(1) to ~~(3)~~ (4) of this section: 3905

(1) In the case of an existing school district levy that is 3906
imposed under section 5705.21 of the Revised Code for the purpose 3907
specified in division (F) of section 5705.19 of the Revised Code 3908
or under section 5705.217 of the Revised Code for the acquisition, 3909
construction, enlargement, renovation, and financing of permanent 3910
improvements, and that is to be replaced by a levy for general 3911
permanent improvements, the ~~maximum~~ term of the replacement levy 3912
~~is not limited to the term of the existing levy and~~ may be for a 3913
continuing period of time. 3914

(2) The date on which the election is held shall be as 3915
follows: 3916

(a) For the replacement of a levy with a fixed term of years, 3917
the date of the general election held during the last year the 3918
existing levy may be extended on the real and public utility 3919
property tax list and duplicate, or the date of any election held 3920
in the ensuing year; 3921

(b) For the replacement of a levy imposed for a continuing 3922
period of time, the date of any election held in any year after 3923
the year the levy to be replaced is first approved by the 3924
electors, except that only one election on the question of 3925
replacing the levy may be held during any calendar year. 3926

The failure by the electors to approve a proposal to replace 3927
a levy imposed for a continuing period of time does not terminate 3928
the existing continuing levy. 3929

(3) In the case of an existing school district levy imposed 3930
under division (B) of section 5705.21, division (C) of section 3931
5705.212, or division (J) of section 5705.218 of the Revised Code, 3932
the rates allocated to the qualifying school district and to 3933
partnering community schools each may be increased or decreased or 3934
remain the same, and the total rate may be increased, decreased, 3935

or remain the same. 3936

(4) In the case of an existing levy imposed under division (L) of section 5705.19 of the Revised Code, the term may be for any number of years not exceeding ten or for a continuing period of time. 3937
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(C) The form of the ballot at the election on the question of a replacement levy shall be as follows: 3941
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"A replacement of a tax for the benefit of (name of subdivision or public library) for the purpose of (the purpose stated in the resolution) at a rate not exceedingmills for each one dollar of valuation, which amounts to (rate expressed in dollars and cents) for each one hundred dollars in valuation, for (number of years levy is to run, or that it will be levied for a continuous period of time) 3943
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	FOR THE TAX LEVY	
	AGAINST THE TAX LEVY	"

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If the replacement levy is proposed by a qualifying school district to replace an existing tax levied under division (B) of section 5705.21, division (C)(1) of section 5705.212, or division (J) of section 5705.218 of the Revised Code, the form of the ballot shall be modified by adding, after the phrase "each one dollar of valuation," the following: "(of which mills is to be allocated to partnering community schools)." 3955
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If the proposal is to replace an existing levy and increase the rate of the existing levy, the form of the ballot shall be changed by adding the words "..... mills of an existing levy and an increase of mills, to constitute" after the words "a replacement of." If the proposal is to replace only a 3962
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portion of an existing levy, the form of the ballot shall be 3967
changed by adding the words "a portion of an existing levy, being 3968
a reduction of mills, to constitute" after the words "a 3969
replacement of." If the existing levy is imposed under division 3970
(B) of section 5705.21, division (C)(1) of section 5705.212, or 3971
division (J) of section 5705.218 of the Revised Code, the form of 3972
the ballot also shall state the portion of the total increased 3973
rate or of the total rate as reduced that is to be allocated to 3974
partnering community schools. 3975

If the tax is to be placed on the tax list of the current tax 3976
year, the form of the ballot shall be modified by adding at the 3977
end of the form the phrase ", commencing in (first year 3978
the replacement tax is to be levied), first due in calendar year 3979
..... (first calendar year in which the tax shall be due)." 3980

The question covered by the resolution shall be submitted as 3981
a separate proposition, but may be printed on the same ballot with 3982
any other proposition submitted at the same election, other than 3983
the election of officers. More than one such question may be 3984
submitted at the same election. 3985

(D) Two or more existing levies, or any portion of those 3986
levies, may be combined into one replacement levy, so long as ~~both~~ 3987
all of the existing levies are for the same purpose and either 3988
~~both~~ all are due to expire the same year or ~~both~~ all are for a 3989
continuing period of time. The question of combining all or 3990
portions of ~~the two~~ those existing levies into the replacement 3991
levy shall appear as one ballot proposition before the electors. 3992
If the electors approve the ballot proposition, all or the stated 3993
portions of the ~~two~~ existing levies are replaced by one 3994
replacement levy. 3995

(E) A levy approved in excess of the ten-mill limitation 3996
under this section shall be certified to the tax commissioner. In 3997
the first year of a levy approved under this section, the levy 3998

shall be extended on the tax lists after the February settlement 3999
succeeding the election at which the levy was approved. If the 4000
levy is to be placed on the tax lists of the current year, as 4001
specified in the resolution providing for its submission, the 4002
result of the election shall be certified immediately after the 4003
canvass by the board of elections to the taxing authority, which 4004
shall forthwith make the necessary levy and certify it to the 4005
county auditor, who shall extend it on the tax lists for 4006
collection. After the first year, the levy shall be included in 4007
the annual tax budget that is certified to the county budget 4008
commission. 4009

If notes are authorized to be issued in anticipation of the 4010
proceeds of the existing levy, notes may be issued in anticipation 4011
of the proceeds of the replacement levy, and such issuance is 4012
subject to the terms and limitations governing the issuance of 4013
notes in anticipation of the proceeds of the existing levy. 4014

(F) This section does not authorize a tax to be levied in any 4015
year after the year in which revenue is not needed for the purpose 4016
for which the tax is levied. 4017

Sec. 5705.222. (A) At any time the board of county 4018
commissioners of any county by a majority vote of the full 4019
membership may declare by resolution and certify to the board of 4020
elections of the county that the amount of taxes which may be 4021
raised within the ten-mill limitation by levies on the current tax 4022
duplicate will be insufficient to provide the necessary 4023
requirements of the county board of developmental disabilities 4024
established pursuant to Chapter 5126. of the Revised Code and that 4025
it is necessary to levy a tax in excess of such limitation for the 4026
operation of community programs and services authorized by county 4027
boards of developmental disabilities and, for the acquisition, 4028
construction, renovation, financing, maintenance, and operation of 4029

~~mental retardation and developmental disabilities facilities, or~~ 4030
~~for both of such purposes.~~ 4031

~~Such~~ The resolution shall conform to section 5705.19 of the 4032
Revised Code, except that the increased rate may be in effect for 4033
any number of years not exceeding ten or for a continuing period 4034
of time. 4035

The resolution shall be certified and submitted in the manner 4036
provided in section 5705.25 of the Revised Code, except that it 4037
may be placed on the ballot in any election, and shall be 4038
certified to the board of elections not less than ninety days 4039
before the election at which it will be voted upon. 4040

If the majority of the electors voting on a levy for the 4041
support of the programs and services of the county board of 4042
developmental disabilities vote in favor of the levy, the board of 4043
county commissioners may levy a tax within the county at the 4044
additional rate outside the ten-mill limitation during the 4045
specified or continuing period, for the purpose stated in the 4046
resolution. ~~The~~ 4047

The county board of developmental disabilities, within its 4048
budget and with the approval of the board of county commissioners 4049
through annual appropriations, shall use the proceeds of a levy 4050
approved under this section or division (L) of section 5705.19 of 4051
the Revised Code solely for the purposes authorized by ~~this~~ that 4052
section or division. 4053

A board of county commissioners that levies a tax under this 4054
section or for the purpose authorized by division (L) of section 4055
5705.19 of the Revised Code, by a majority vote of the full 4056
membership, may adopt a resolution to renew such a levy, or renew 4057
two or more such levies as a single ballot question, in the manner 4058
provided by section 5705.25 of the Revised Code for the renewal of 4059
existing levies. The purpose of the renewal levy may be for any of 4060

the purposes authorized for a levy imposed under this section or 4061
division (L) of section 5705.19 of the Revised Code. The term of 4062
the renewal levy may be for any number of years not exceeding ten 4063
or for a continuing period of time. 4064

(B) When electors have approved a tax levy under this 4065
section, the county commissioners may anticipate a fraction of the 4066
proceeds of the levy and issue anticipation notes in accordance 4067
with section 5705.191 or 5705.193 of the Revised Code. 4068

(C) The county auditor, upon receipt of a resolution from the 4069
county board of developmental disabilities, shall establish a 4070
capital improvements account or a reserve balance account, or 4071
both, as specified in the resolution. The capital improvements 4072
account shall be a contingency account for the necessary 4073
acquisition, replacement, renovation, or construction of 4074
facilities and movable and fixed equipment. Upon the request of 4075
the county board of developmental disabilities, moneys not needed 4076
to pay for current expenses may be appropriated to this account, 4077
in amounts such that this account does not exceed twenty-five per 4078
cent of the replacement value of all capital facilities and 4079
equipment currently used by the county board of developmental 4080
disabilities for ~~mental retardation and~~ developmental disabilities 4081
programs and services. Other moneys available for current capital 4082
expenses from federal, state, or local sources may also be 4083
appropriated to this account. 4084

The reserve balance account shall contain those moneys that 4085
are not needed to pay for current operating expenses and not 4086
deposited in the capital improvements account but that will be 4087
needed to pay for operating expenses in the future. Upon the 4088
request of a county board of developmental disabilities, the board 4089
of county commissioners may appropriate moneys to the reserve 4090
balance account. 4091

Sec. 5705.25. (A) A copy of any resolution adopted as 4092
provided in section 5705.19 or 5705.2111 of the Revised Code shall 4093
be certified by the taxing authority to the board of elections of 4094
the proper county not less than ninety days before the general 4095
election in any year, and the board shall submit the proposal to 4096
the electors of the subdivision at the succeeding November 4097
election. In the case of a qualifying library levy, the board 4098
shall submit the question to the electors of the library district 4099
or association library district. Except as otherwise provided in 4100
this division, a resolution to renew an existing levy, regardless 4101
of the section of the Revised Code under which the tax was 4102
imposed, shall not be placed on the ballot unless the question is 4103
submitted at the general election held during the last year the 4104
tax to be renewed ~~or replaced~~ may be extended on the real and 4105
public utility property tax list and duplicate, or at any election 4106
held in the ensuing year. The limitation of the foregoing sentence 4107
does not apply to a resolution to renew and increase or to renew 4108
part of an existing levy that was imposed under section 5705.191 4109
of the Revised Code to supplement the general fund for the purpose 4110
of making appropriations for one or more of the following 4111
purposes: for public assistance, human or social services, relief, 4112
welfare, hospitalization, health, and support of general 4113
hospitals. The limitation of the second preceding sentence also 4114
does not apply to a resolution that proposes to renew two or more 4115
existing levies imposed under section 5705.222 or division (L) of 4116
section 5705.19 of the Revised Code, or under section 5705.21 or 4117
5705.217 of the Revised Code, in which case the question shall be 4118
submitted on the date of the general or primary election held 4119
during the last year at least one of the levies to be renewed may 4120
be extended on the real and public utility property tax list and 4121
duplicate, or at any election held during the ensuing year. For 4122
purposes of this section, a levy shall be considered to be an 4123

"existing levy" through the year following the last year it can be placed on that tax list and duplicate.

The board shall make the necessary arrangements for the submission of such questions to the electors of such subdivision, library district, or association library district, and the election shall be conducted, canvassed, and certified in the same manner as regular elections in such subdivision, library district, or association library district for the election of county officers. Notice of the election shall be published in a newspaper of general circulation in the subdivision, library district, or association library district once a week for two consecutive weeks, or as provided in section 7.16 of the Revised Code, prior to the election. If the board of elections operates and maintains a web site, the board of elections shall post notice of the election on its web site for thirty days prior to the election. The notice shall state the purpose, the proposed increase in rate expressed in dollars and cents for each one hundred dollars of valuation as well as in mills for each one dollar of valuation, the number of years during which the increase will be in effect, the first month and year in which the tax will be levied, and the time and place of the election.

(B) The form of the ballots cast at an election held pursuant to division (A) of this section shall be as follows:

"An additional tax for the benefit of (name of subdivision or public library) for the purpose of (purpose stated in the resolution) at a rate not exceeding mills for each one dollar of valuation, which amounts to (rate expressed in dollars and cents) for each one hundred dollars of valuation, for (life of indebtedness or number of years the levy is to run).

4154

	For the Tax Levy	
	Against the Tax Levy	"

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4157

(C) If the levy is to be in effect for a continuing period of 4158
time, the notice of election and the form of ballot shall so state 4159
instead of setting forth a specified number of years for the levy. 4160

If the tax is to be placed on the current tax list, the form 4161
of the ballot shall be modified by adding, after the statement of 4162
the number of years the levy is to run, the phrase ", commencing 4163
in (first year the tax is to be levied), first due in 4164
calendar year (first calendar year in which the tax 4165
shall be due)." 4166

If the levy submitted is a proposal to renew, increase, or 4167
decrease an existing levy, the form of the ballot specified in 4168
division (B) of this section may be changed by substituting for 4169
the words "An additional" at the beginning of the form, the words 4170
"A renewal of a" in case of a proposal to renew an existing levy 4171
in the same amount; the words "A renewal of mills and an 4172
increase of mills to constitute a" in the case of an 4173
increase; or the words "A renewal of part of an existing levy, 4174
being a reduction of mills, to constitute a" in the case of 4175
a decrease in the proposed levy. 4176

If the levy submitted is a proposal to renew two or more 4177
existing levies imposed under section 5705.222 or division (L) of 4178
section 5705.19 of the Revised Code, or under section 5705.21 or 4179
5705.217 of the Revised Code, the form of the ballot specified in 4180
division (B) of this section shall be modified by substituting for 4181
the words "an additional tax" the words "a renewal of(insert 4182
the number of levies to be renewed) existing taxes." 4183

If the levy submitted is a levy under section 5705.72 of the 4184
Revised Code or a proposal to renew, increase, or decrease an 4185

existing levy imposed under that section, the name of the 4186
subdivision shall be "the unincorporated area of (name 4187
of township)." 4188

The question covered by such resolution shall be submitted as 4189
a separate proposition but may be printed on the same ballot with 4190
any other proposition submitted at the same election, other than 4191
the election of officers. More than one such question may be 4192
submitted at the same election. 4193

(D) A levy voted in excess of the ten-mill limitation under 4194
this section shall be certified to the tax commissioner. In the 4195
first year of the levy, it shall be extended on the tax lists 4196
after the February settlement succeeding the election. If the 4197
additional tax is to be placed upon the tax list of the current 4198
year, as specified in the resolution providing for its submission, 4199
the result of the election shall be certified immediately after 4200
the canvass by the board of elections to the taxing authority, who 4201
shall make the necessary levy and certify it to the county 4202
auditor, who shall extend it on the tax lists for collection. 4203
After the first year, the tax levy shall be included in the annual 4204
tax budget that is certified to the county budget commission. 4205

Sec. 5709.40. (A) As used in this section: 4206

(1) "Blighted area" and "impacted city" have the same 4207
meanings as in section 1728.01 of the Revised Code. 4208

(2) "Business day" means a day of the week excluding 4209
Saturday, Sunday, and a legal holiday as defined under section 4210
1.14 of the Revised Code. 4211

(3) "Housing renovation" means a project carried out for 4212
residential purposes. 4213

(4) "Improvement" means the increase in the assessed value of 4214
any real property that would first appear on the tax list and 4215

duplicate of real and public utility property after the effective 4216
date of an ordinance adopted under this section were it not for 4217
the exemption granted by that ordinance. 4218

(5) "Incentive district" means an area not more than three 4219
hundred acres in size enclosed by a continuous boundary in which a 4220
project is being, or will be, undertaken and having one or more of 4221
the following distress characteristics: 4222

(a) At least fifty-one per cent of the residents of the 4223
district have incomes of less than eighty per cent of the median 4224
income of residents of the political subdivision in which the 4225
district is located, as determined in the same manner specified 4226
under section 119(b) of the "Housing and Community Development Act 4227
of 1974," 88 Stat. 633, 42 U.S.C. 5318, as amended; 4228

(b) The average rate of unemployment in the district during 4229
the most recent twelve-month period for which data are available 4230
is equal to at least one hundred fifty per cent of the average 4231
rate of unemployment for this state for the same period. 4232

(c) At least twenty per cent of the people residing in the 4233
district live at or below the poverty level as defined in the 4234
federal Housing and Community Development Act of 1974, 42 U.S.C. 4235
5301, as amended, and regulations adopted pursuant to that act. 4236

(d) The district is a blighted area. 4237

(e) The district is in a situational distress area as 4238
designated by the director of development services under division 4239
(F) of section 122.23 of the Revised Code. 4240

(f) As certified by the engineer for the political 4241
subdivision, the public infrastructure serving the district is 4242
inadequate to meet the development needs of the district as 4243
evidenced by a written economic development plan or urban renewal 4244
plan for the district that has been adopted by the legislative 4245
authority of the subdivision. 4246

(g) The district is comprised entirely of unimproved land 4247
that is located in a distressed area as defined in section 122.23 4248
of the Revised Code. 4249

(6) "Project" means development activities undertaken on one 4250
or more parcels, including, but not limited to, construction, 4251
expansion, and alteration of buildings or structures, demolition, 4252
remediation, and site development, and any building or structure 4253
that results from those activities. 4254

(7) "Public infrastructure improvement" includes, but is not 4255
limited to, public roads and highways; water and sewer lines; 4256
environmental remediation; land acquisition, including acquisition 4257
in aid of industry, commerce, distribution, or research; 4258
demolition, including demolition on private property when 4259
determined to be necessary for economic development purposes; 4260
stormwater and flood remediation projects, including such projects 4261
on private property when determined to be necessary for public 4262
health, safety, and welfare; the provision of gas, electric, and 4263
communications service facilities, including the provision of gas 4264
or electric service facilities owned by nongovernmental entities 4265
when such improvements are determined to be necessary for economic 4266
development purposes; and the enhancement of public waterways 4267
through improvements that allow for greater public access. 4268

(B) The legislative authority of a municipal corporation, by 4269
ordinance, may declare improvements to certain parcels of real 4270
property located in the municipal corporation to be a public 4271
purpose. Improvements with respect to a parcel that is used or to 4272
be used for residential purposes may be declared a public purpose 4273
under this division only if the parcel is located in a blighted 4274
area of an impacted city. For this purpose, "parcel that is used 4275
or to be used for residential purposes" means a parcel that, as 4276
improved, is used or to be used for purposes that would cause the 4277
tax commissioner to classify the parcel as residential property in 4278

accordance with rules adopted by the commissioner under section 4279
5713.041 of the Revised Code. Except with the approval under 4280
division (D) of this section of the board of education of each 4281
city, local, or exempted village school district within which the 4282
improvements are located, not more than seventy-five per cent of 4283
an improvement thus declared to be a public purpose may be 4284
exempted from real property taxation for a period of not more than 4285
ten years. The ordinance shall specify the percentage of the 4286
improvement to be exempted from taxation and the life of the 4287
exemption. 4288

An ordinance adopted or amended under this division shall 4289
designate the specific public infrastructure improvements made, to 4290
be made, or in the process of being made by the municipal 4291
corporation that directly benefit, or that once made will directly 4292
benefit, the parcels for which improvements are declared to be a 4293
public purpose. The service payments provided for in section 4294
5709.42 of the Revised Code shall be used to finance the public 4295
infrastructure improvements designated in the ordinance, for the 4296
purpose described in division (D)(1) of this section or as 4297
provided in section 5709.43 of the Revised Code. 4298

(C)(1) The legislative authority of a municipal corporation 4299
may adopt an ordinance creating an incentive district and 4300
declaring improvements to parcels within the district to be a 4301
public purpose and, except as provided in division (F) of this 4302
section, exempt from taxation as provided in this section, but no 4303
legislative authority of a municipal corporation that has a 4304
population that exceeds twenty-five thousand, as shown by the most 4305
recent federal decennial census, shall adopt an ordinance that 4306
creates an incentive district if the sum of the taxable value of 4307
real property in the proposed district for the preceding tax year 4308
and the taxable value of all real property in the municipal 4309
corporation that would have been taxable in the preceding year 4310

were it not for the fact that the property was in an existing 4311
incentive district and therefore exempt from taxation exceeds 4312
twenty-five per cent of the taxable value of real property in the 4313
municipal corporation for the preceding tax year. The ordinance 4314
shall delineate the boundary of the district and specifically 4315
identify each parcel within the district. A district may not 4316
include any parcel that is or has been exempted from taxation 4317
under division (B) of this section or that is or has been within 4318
another district created under this division. An ordinance may 4319
create more than one such district, and more than one ordinance 4320
may be adopted under division (C)(1) of this section. 4321

(2) Not later than thirty days prior to adopting an ordinance 4322
under division (C)(1) of this section, if the municipal 4323
corporation intends to apply for exemptions from taxation under 4324
section 5709.911 of the Revised Code on behalf of owners of real 4325
property located within the proposed incentive district, the 4326
legislative authority of a municipal corporation shall conduct a 4327
public hearing on the proposed ordinance. Not later than thirty 4328
days prior to the public hearing, the legislative authority shall 4329
give notice of the public hearing and the proposed ordinance by 4330
first class mail to every real property owner whose property is 4331
located within the boundaries of the proposed incentive district 4332
that is the subject of the proposed ordinance. 4333

(3)(a) An ordinance adopted under division (C)(1) of this 4334
section shall specify the life of the incentive district and the 4335
percentage of the improvements to be exempted, shall designate the 4336
public infrastructure improvements made, to be made, or in the 4337
process of being made, that benefit or serve, or, once made, will 4338
benefit or serve parcels in the district. The ordinance also shall 4339
identify one or more specific projects being, or to be, undertaken 4340
in the district that place additional demand on the public 4341
infrastructure improvements designated in the ordinance. The 4342

project identified may, but need not be, the project under 4343
division (C)(3)(b) of this section that places real property in 4344
use for commercial or industrial purposes. Except as otherwise 4345
permitted under that division, the service payments provided for 4346
in section 5709.42 of the Revised Code shall be used to finance 4347
the designated public infrastructure improvements, for the purpose 4348
described in division (D)(1) or (E) of this section, or as 4349
provided in section 5709.43 of the Revised Code. 4350

An ordinance adopted under division (C)(1) of this section on 4351
or after March 30, 2006, shall not designate police or fire 4352
equipment as public infrastructure improvements, and no service 4353
payment provided for in section 5709.42 of the Revised Code and 4354
received by the municipal corporation under the ordinance shall be 4355
used for police or fire equipment. 4356

(b) An ordinance adopted under division (C)(1) of this 4357
section may authorize the use of service payments provided for in 4358
section 5709.42 of the Revised Code for the purpose of housing 4359
renovations within the incentive district, provided that the 4360
ordinance also designates public infrastructure improvements that 4361
benefit or serve the district, and that a project within the 4362
district places real property in use for commercial or industrial 4363
purposes. Service payments may be used to finance or support 4364
loans, deferred loans, and grants to persons for the purpose of 4365
housing renovations within the district. The ordinance shall 4366
designate the parcels within the district that are eligible for 4367
housing renovation. The ordinance shall state separately the 4368
amounts or the percentages of the expected aggregate service 4369
payments that are designated for each public infrastructure 4370
improvement and for the general purpose of housing renovations. 4371

(4) Except with the approval of the board of education of 4372
each city, local, or exempted village school district within the 4373
territory of which the incentive district is or will be located, 4374

and subject to division (E) of this section, the life of an 4375
incentive district shall not exceed ten years, and the percentage 4376
of improvements to be exempted shall not exceed seventy-five per 4377
cent. With approval of the board of education, the life of a 4378
district may be not more than thirty years, and the percentage of 4379
improvements to be exempted may be not more than one hundred per 4380
cent. The approval of a board of education shall be obtained in 4381
the manner provided in division (D) of this section. 4382

(D)(1) If the ordinance declaring improvements to a parcel to 4383
be a public purpose or creating an incentive district specifies 4384
that payments in lieu of taxes provided for in section 5709.42 of 4385
the Revised Code shall be paid to the city, local, or exempted 4386
village, and joint vocational school district in which the parcel 4387
or incentive district is located in the amount of the taxes that 4388
would have been payable to the school district if the improvements 4389
had not been exempted from taxation, the percentage of the 4390
improvement that may be exempted from taxation may exceed 4391
seventy-five per cent, and the exemption may be granted for up to 4392
thirty years, without the approval of the board of education as 4393
otherwise required under division (D)(2) of this section. 4394

(2) Improvements with respect to a parcel may be exempted 4395
from taxation under division (B) of this section, and improvements 4396
to parcels within an incentive district may be exempted from 4397
taxation under division (C) of this section, for up to ten years 4398
or, with the approval under this paragraph of the board of 4399
education of the city, local, or exempted village school district 4400
within which the parcel or district is located, for up to thirty 4401
years. The percentage of the improvement exempted from taxation 4402
may, with such approval, exceed seventy-five per cent, but shall 4403
not exceed one hundred per cent. Not later than forty-five 4404
business days prior to adopting an ordinance under this section 4405
declaring improvements to be a public purpose that is subject to 4406

approval by a board of education under this division, the 4407
legislative authority shall deliver to the board of education a 4408
notice stating its intent to adopt an ordinance making that 4409
declaration. The notice regarding improvements with respect to a 4410
parcel under division (B) of this section shall identify the 4411
parcels for which improvements are to be exempted from taxation, 4412
provide an estimate of the true value in money of the 4413
improvements, specify the period for which the improvements would 4414
be exempted from taxation and the percentage of the improvement 4415
that would be exempted, and indicate the date on which the 4416
legislative authority intends to adopt the ordinance. The notice 4417
regarding improvements to parcels within an incentive district 4418
under division (C) of this section shall delineate the boundaries 4419
of the district, specifically identify each parcel within the 4420
district, identify each anticipated improvement in the district, 4421
provide an estimate of the true value in money of each such 4422
improvement, specify the life of the district and the percentage 4423
of improvements that would be exempted, and indicate the date on 4424
which the legislative authority intends to adopt the ordinance. 4425
The board of education, by resolution adopted by a majority of the 4426
board, may approve the exemption for the period or for the 4427
exemption percentage specified in the notice; may disapprove the 4428
exemption for the number of years in excess of ten, may disapprove 4429
the exemption for the percentage of the improvement to be exempted 4430
in excess of seventy-five per cent, or both; or may approve the 4431
exemption on the condition that the legislative authority and the 4432
board negotiate an agreement providing for compensation to the 4433
school district equal in value to a percentage of the amount of 4434
taxes exempted in the eleventh and subsequent years of the 4435
exemption period or, in the case of exemption percentages in 4436
excess of seventy-five per cent, compensation equal in value to a 4437
percentage of the taxes that would be payable on the portion of 4438
the improvement in excess of seventy-five per cent were that 4439

portion to be subject to taxation, or other mutually agreeable 4440
compensation. If an agreement is negotiated between the 4441
legislative authority and the board to compensate the school 4442
district for all or part of the taxes exempted, including 4443
agreements for payments in lieu of taxes under section 5709.42 of 4444
the Revised Code, the legislative authority shall compensate the 4445
joint vocational school district within which the parcel or 4446
district is located at the same rate and under the same terms 4447
received by the city, local, or exempted village school district. 4448

(3) The board of education shall certify its resolution to 4449
the legislative authority not later than fourteen days prior to 4450
the date the legislative authority intends to adopt the ordinance 4451
as indicated in the notice. If the board of education and the 4452
legislative authority negotiate a mutually acceptable compensation 4453
agreement, the ordinance may declare the improvements a public 4454
purpose for the number of years specified in the ordinance or, in 4455
the case of exemption percentages in excess of seventy-five per 4456
cent, for the exemption percentage specified in the ordinance. In 4457
either case, if the board and the legislative authority fail to 4458
negotiate a mutually acceptable compensation agreement, the 4459
ordinance may declare the improvements a public purpose for not 4460
more than ten years, and shall not exempt more than seventy-five 4461
per cent of the improvements from taxation. If the board fails to 4462
certify a resolution to the legislative authority within the time 4463
prescribed by this division, the legislative authority thereupon 4464
may adopt the ordinance and may declare the improvements a public 4465
purpose for up to thirty years, or, in the case of exemption 4466
percentages proposed in excess of seventy-five per cent, for the 4467
exemption percentage specified in the ordinance. The legislative 4468
authority may adopt the ordinance at any time after the board of 4469
education certifies its resolution approving the exemption to the 4470
legislative authority, or, if the board approves the exemption on 4471
the condition that a mutually acceptable compensation agreement be 4472

negotiated, at any time after the compensation agreement is agreed 4473
to by the board and the legislative authority. 4474

(4) If a board of education has adopted a resolution waiving 4475
its right to approve exemptions from taxation under this section 4476
and the resolution remains in effect, approval of exemptions by 4477
the board is not required under division (D) of this section. If a 4478
board of education has adopted a resolution allowing a legislative 4479
authority to deliver the notice required under division (D) of 4480
this section fewer than forty-five business days prior to the 4481
legislative authority's adoption of the ordinance, the legislative 4482
authority shall deliver the notice to the board not later than the 4483
number of days prior to such adoption as prescribed by the board 4484
in its resolution. If a board of education adopts a resolution 4485
waiving its right to approve agreements or shortening the 4486
notification period, the board shall certify a copy of the 4487
resolution to the legislative authority. If the board of education 4488
rescinds such a resolution, it shall certify notice of the 4489
rescission to the legislative authority. 4490

(5) If the legislative authority is not required by division 4491
(D) of this section to notify the board of education of the 4492
legislative authority's intent to declare improvements to be a 4493
public purpose, the legislative authority shall comply with the 4494
notice requirements imposed under section 5709.83 of the Revised 4495
Code, unless the board has adopted a resolution under that section 4496
waiving its right to receive such a notice. 4497

(E)(1) If a proposed ordinance under division (C)(1) of this 4498
section exempts improvements with respect to a parcel within an 4499
incentive district for more than ten years, or the percentage of 4500
the improvement exempted from taxation exceeds seventy-five per 4501
cent, not later than forty-five business days prior to adopting 4502
the ordinance the legislative authority of the municipal 4503
corporation shall deliver to the board of county commissioners of 4504

the county within which the incentive district will be located a 4505
notice that states its intent to adopt an ordinance creating an 4506
incentive district. The notice shall include a copy of the 4507
proposed ordinance, identify the parcels for which improvements 4508
are to be exempted from taxation, provide an estimate of the true 4509
value in money of the improvements, specify the period of time for 4510
which the improvements would be exempted from taxation, specify 4511
the percentage of the improvements that would be exempted from 4512
taxation, and indicate the date on which the legislative authority 4513
intends to adopt the ordinance. 4514

(2) The board of county commissioners, by resolution adopted 4515
by a majority of the board, may object to the exemption for the 4516
number of years in excess of ten, may object to the exemption for 4517
the percentage of the improvement to be exempted in excess of 4518
seventy-five per cent, or both. If the board of county 4519
commissioners objects, the board may negotiate a mutually 4520
acceptable compensation agreement with the legislative authority. 4521
In no case shall the compensation provided to the board exceed the 4522
property taxes forgone due to the exemption. If the board of 4523
county commissioners objects, and the board and legislative 4524
authority fail to negotiate a mutually acceptable compensation 4525
agreement, the ordinance adopted under division (C)(1) of this 4526
section shall provide to the board compensation in the eleventh 4527
and subsequent years of the exemption period equal in value to not 4528
more than fifty per cent of the taxes that would be payable to the 4529
county or, if the board's objection includes an objection to an 4530
exemption percentage in excess of seventy-five per cent, 4531
compensation equal in value to not more than fifty per cent of the 4532
taxes that would be payable to the county, on the portion of the 4533
improvement in excess of seventy-five per cent, were that portion 4534
to be subject to taxation. The board of county commissioners shall 4535
certify its resolution to the legislative authority not later than 4536
thirty days after receipt of the notice. 4537

(3) If the board of county commissioners does not object or 4538
fails to certify its resolution objecting to an exemption within 4539
thirty days after receipt of the notice, the legislative authority 4540
may adopt the ordinance, and no compensation shall be provided to 4541
the board of county commissioners. If the board timely certifies 4542
its resolution objecting to the ordinance, the legislative 4543
authority may adopt the ordinance at any time after a mutually 4544
acceptable compensation agreement is agreed to by the board and 4545
the legislative authority, or, if no compensation agreement is 4546
negotiated, at any time after the legislative authority agrees in 4547
the proposed ordinance to provide compensation to the board of 4548
fifty per cent of the taxes that would be payable to the county in 4549
the eleventh and subsequent years of the exemption period or on 4550
the portion of the improvement in excess of seventy-five per cent, 4551
were that portion to be subject to taxation. 4552

(F) Service payments in lieu of taxes that are attributable 4553
to any amount by which the effective tax rate of either a renewal 4554
levy with an increase or a replacement levy exceeds the effective 4555
tax rate of the levy renewed or replaced, or that are attributable 4556
to an additional levy, for a levy authorized by the voters for any 4557
of the following purposes on or after January 1, 2006, and which 4558
are provided pursuant to an ordinance creating an incentive 4559
district under division (C)(1) of this section that is adopted on 4560
or after January 1, 2006, shall be distributed to the appropriate 4561
taxing authority as required under division (C) of section 5709.42 4562
of the Revised Code in an amount equal to the amount of taxes from 4563
that additional levy or from the increase in the effective tax 4564
rate of such renewal or replacement levy that would have been 4565
payable to that taxing authority from the following levies were it 4566
not for the exemption authorized under division (C) of this 4567
section: 4568

(1) A tax levied under division (L) of section 5705.19 or 4569

section 5705.191 <u>or 5705.222</u> of the Revised Code for community	4570
mental retardation and developmental disabilities programs and	4571
services pursuant to Chapter 5126. of the Revised Code;	4572
(2) A tax levied under division (Y) of section 5705.19 of the	4573
Revised Code for providing or maintaining senior citizens services	4574
or facilities;	4575
(3) A tax levied under section 5705.22 of the Revised Code	4576
for county hospitals;	4577
(4) A tax levied by a joint-county district or by a county	4578
under section 5705.19, 5705.191, or 5705.221 of the Revised Code	4579
for alcohol, drug addiction, and mental health services or	4580
facilities;	4581
(5) A tax levied under section 5705.23 of the Revised Code	4582
for library purposes;	4583
(6) A tax levied under section 5705.24 of the Revised Code	4584
for the support of children services and the placement and care of	4585
children;	4586
(7) A tax levied under division (Z) of section 5705.19 of the	4587
Revised Code for the provision and maintenance of zoological park	4588
services and facilities under section 307.76 of the Revised Code;	4589
(8) A tax levied under section 511.27 or division (H) of	4590
section 5705.19 of the Revised Code for the support of township	4591
park districts;	4592
(9) A tax levied under division (A), (F), or (H) of section	4593
5705.19 of the Revised Code for parks and recreational purposes of	4594
a joint recreation district organized pursuant to division (B) of	4595
section 755.14 of the Revised Code;	4596
(10) A tax levied under section 1545.20 or 1545.21 of the	4597
Revised Code for park district purposes;	4598
(11) A tax levied under section 5705.191 of the Revised Code	4599

for the purpose of making appropriations for public assistance; 4600
human or social services; public relief; public welfare; public 4601
health and hospitalization; and support of general hospitals; 4602

(12) A tax levied under section 3709.29 of the Revised Code 4603
for a general health district program. 4604

(G) An exemption from taxation granted under this section 4605
commences with the tax year specified in the ordinance so long as 4606
the year specified in the ordinance commences after the effective 4607
date of the ordinance. If the ordinance specifies a year 4608
commencing before the effective date of the resolution or 4609
specifies no year whatsoever, the exemption commences with the tax 4610
year in which an exempted improvement first appears on the tax 4611
list and duplicate of real and public utility property and that 4612
commences after the effective date of the ordinance. In lieu of 4613
stating a specific year, the ordinance may provide that the 4614
exemption commences in the tax year in which the value of an 4615
improvement exceeds a specified amount or in which the 4616
construction of one or more improvements is completed, provided 4617
that such tax year commences after the effective date of the 4618
ordinance. With respect to the exemption of improvements to 4619
parcels under division (B) of this section, the ordinance may 4620
allow for the exemption to commence in different tax years on a 4621
parcel-by-parcel basis, with a separate exemption term specified 4622
for each parcel. 4623

Except as otherwise provided in this division, the exemption 4624
ends on the date specified in the ordinance as the date the 4625
improvement ceases to be a public purpose or the incentive 4626
district expires, or ends on the date on which the public 4627
infrastructure improvements and housing renovations are paid in 4628
full from the municipal public improvement tax increment 4629
equivalent fund established under division (A) of section 5709.43 4630
of the Revised Code, whichever occurs first. The exemption of an 4631

improvement with respect to a parcel or within an incentive 4632
district may end on a later date, as specified in the ordinance, 4633
if the legislative authority and the board of education of the 4634
city, local, or exempted village school district within which the 4635
parcel or district is located have entered into a compensation 4636
agreement under section 5709.82 of the Revised Code with respect 4637
to the improvement, and the board of education has approved the 4638
term of the exemption under division (D)(2) of this section, but 4639
in no case shall the improvement be exempted from taxation for 4640
more than thirty years. Exemptions shall be claimed and allowed in 4641
the same manner as in the case of other real property exemptions. 4642
If an exemption status changes during a year, the procedure for 4643
the apportionment of the taxes for that year is the same as in the 4644
case of other changes in tax exemption status during the year. 4645

(H) Additional municipal financing of public infrastructure 4646
improvements and housing renovations may be provided by any 4647
methods that the municipal corporation may otherwise use for 4648
financing such improvements or renovations. If the municipal 4649
corporation issues bonds or notes to finance the public 4650
infrastructure improvements and housing renovations and pledges 4651
money from the municipal public improvement tax increment 4652
equivalent fund to pay the interest on and principal of the bonds 4653
or notes, the bonds or notes are not subject to Chapter 133. of 4654
the Revised Code. 4655

(I) The municipal corporation, not later than fifteen days 4656
after the adoption of an ordinance under this section, shall 4657
submit to the director of development services a copy of the 4658
ordinance. On or before the thirty-first day of March of each 4659
year, the municipal corporation shall submit a status report to 4660
the director of development services. The report shall indicate, 4661
in the manner prescribed by the director, the progress of the 4662
project during each year that an exemption remains in effect, 4663

including a summary of the receipts from service payments in lieu 4664
of taxes; expenditures of money from the funds created under 4665
section 5709.43 of the Revised Code; a description of the public 4666
infrastructure improvements and housing renovations financed with 4667
such expenditures; and a quantitative summary of changes in 4668
employment and private investment resulting from each project. 4669

(J) Nothing in this section shall be construed to prohibit a 4670
legislative authority from declaring to be a public purpose 4671
improvements with respect to more than one parcel. 4672

(K) If a parcel is located in a new community district in 4673
which the new community authority imposes a community development 4674
charge on the basis of rentals received from leases of real 4675
property as described in division (L)(2) of section 349.01 of the 4676
Revised Code, the parcel may not be exempted from taxation under 4677
this section. 4678

Sec. 5709.73. (A) As used in this section and section 5709.74 4679
of the Revised Code: 4680

(1) "Business day" means a day of the week excluding 4681
Saturday, Sunday, and a legal holiday as defined in section 1.14 4682
of the Revised Code. 4683

(2) "Further improvements" or "improvements" means the 4684
increase in the assessed value of real property that would first 4685
appear on the tax list and duplicate of real and public utility 4686
property after the effective date of a resolution adopted under 4687
this section were it not for the exemption granted by that 4688
resolution. For purposes of division (B) of this section, 4689
"improvements" do not include any property used or to be used for 4690
residential purposes. For this purpose, "property that is used or 4691
to be used for residential purposes" means property that, as 4692
improved, is used or to be used for purposes that would cause the 4693
tax commissioner to classify the property as residential property 4694

in accordance with rules adopted by the commissioner under section 4695
5713.041 of the Revised Code. 4696

(3) "Housing renovation" means a project carried out for 4697
residential purposes. 4698

(4) "Incentive district" has the same meaning as in section 4699
5709.40 of the Revised Code, except that a blighted area is in the 4700
unincorporated area of a township. 4701

(5) "Project" and "public infrastructure improvement" have 4702
the same meanings as in section 5709.40 of the Revised Code. 4703

(B) A board of township trustees may, by unanimous vote, 4704
adopt a resolution that declares to be a public purpose any public 4705
infrastructure improvements made that are necessary for the 4706
development of certain parcels of land located in the 4707
unincorporated area of the township. Except with the approval 4708
under division (D) of this section of the board of education of 4709
each city, local, or exempted village school district within which 4710
the improvements are located, the resolution may exempt from real 4711
property taxation not more than seventy-five per cent of further 4712
improvements to a parcel of land that directly benefits from the 4713
public infrastructure improvements, for a period of not more than 4714
ten years. The resolution shall specify the percentage of the 4715
further improvements to be exempted and the life of the exemption. 4716

(C)(1) A board of township trustees may adopt, by unanimous 4717
vote, a resolution creating an incentive district and declaring 4718
improvements to parcels within the district to be a public purpose 4719
and, except as provided in division (F) of this section, exempt 4720
from taxation as provided in this section, but no board of 4721
township trustees of a township that has a population that exceeds 4722
twenty-five thousand, as shown by the most recent federal 4723
decennial census, shall adopt a resolution that creates an 4724
incentive district if the sum of the taxable value of real 4725

property in the proposed district for the preceding tax year and 4726
the taxable value of all real property in the township that would 4727
have been taxable in the preceding year were it not for the fact 4728
that the property was in an existing incentive district and 4729
therefore exempt from taxation exceeds twenty-five per cent of the 4730
taxable value of real property in the township for the preceding 4731
tax year. The district shall be located within the unincorporated 4732
area of the township and shall not include any territory that is 4733
included within a district created under division (B) of section 4734
5709.78 of the Revised Code. The resolution shall delineate the 4735
boundary of the district and specifically identify each parcel 4736
within the district. A district may not include any parcel that is 4737
or has been exempted from taxation under division (B) of this 4738
section or that is or has been within another district created 4739
under this division. A resolution may create more than one 4740
district, and more than one resolution may be adopted under 4741
division (C)(1) of this section. 4742

(2) Not later than thirty days prior to adopting a resolution 4743
under division (C)(1) of this section, if the township intends to 4744
apply for exemptions from taxation under section 5709.911 of the 4745
Revised Code on behalf of owners of real property located within 4746
the proposed incentive district, the board shall conduct a public 4747
hearing on the proposed resolution. Not later than thirty days 4748
prior to the public hearing, the board shall give notice of the 4749
public hearing and the proposed resolution by first class mail to 4750
every real property owner whose property is located within the 4751
boundaries of the proposed incentive district that is the subject 4752
of the proposed resolution. 4753

(3)(a) A resolution adopted under division (C)(1) of this 4754
section shall specify the life of the incentive district and the 4755
percentage of the improvements to be exempted, shall designate the 4756
public infrastructure improvements made, to be made, or in the 4757

process of being made, that benefit or serve, or, once made, will 4758
benefit or serve parcels in the district. The resolution also 4759
shall identify one or more specific projects being, or to be, 4760
undertaken in the district that place additional demand on the 4761
public infrastructure improvements designated in the resolution. 4762
The project identified may, but need not be, the project under 4763
division (C)(3)(b) of this section that places real property in 4764
use for commercial or industrial purposes. 4765

A resolution adopted under division (C)(1) of this section on 4766
or after March 30, 2006, shall not designate police or fire 4767
equipment as public infrastructure improvements, and no service 4768
payment provided for in section 5709.74 of the Revised Code and 4769
received by the township under the resolution shall be used for 4770
police or fire equipment. 4771

(b) A resolution adopted under division (C)(1) of this 4772
section may authorize the use of service payments provided for in 4773
section 5709.74 of the Revised Code for the purpose of housing 4774
renovations within the incentive district, provided that the 4775
resolution also designates public infrastructure improvements that 4776
benefit or serve the district, and that a project within the 4777
district places real property in use for commercial or industrial 4778
purposes. Service payments may be used to finance or support 4779
loans, deferred loans, and grants to persons for the purpose of 4780
housing renovations within the district. The resolution shall 4781
designate the parcels within the district that are eligible for 4782
housing renovations. The resolution shall state separately the 4783
amount or the percentages of the expected aggregate service 4784
payments that are designated for each public infrastructure 4785
improvement and for the purpose of housing renovations. 4786

(4) Except with the approval of the board of education of 4787
each city, local, or exempted village school district within the 4788
territory of which the incentive district is or will be located, 4789

and subject to division (E) of this section, the life of an 4790
incentive district shall not exceed ten years, and the percentage 4791
of improvements to be exempted shall not exceed seventy-five per 4792
cent. With approval of the board of education, the life of a 4793
district may be not more than thirty years, and the percentage of 4794
improvements to be exempted may be not more than one hundred per 4795
cent. The approval of a board of education shall be obtained in 4796
the manner provided in division (D) of this section. 4797

(D) Improvements with respect to a parcel may be exempted 4798
from taxation under division (B) of this section, and improvements 4799
to parcels within an incentive district may be exempted from 4800
taxation under division (C) of this section, for up to ten years 4801
or, with the approval of the board of education of the city, 4802
local, or exempted village school district within which the parcel 4803
or district is located, for up to thirty years. The percentage of 4804
the improvements exempted from taxation may, with such approval, 4805
exceed seventy-five per cent, but shall not exceed one hundred per 4806
cent. Not later than forty-five business days prior to adopting a 4807
resolution under this section declaring improvements to be a 4808
public purpose that is subject to approval by a board of education 4809
under this division, the board of township trustees shall deliver 4810
to the board of education a notice stating its intent to adopt a 4811
resolution making that declaration. The notice regarding 4812
improvements with respect to a parcel under division (B) of this 4813
section shall identify the parcels for which improvements are to 4814
be exempted from taxation, provide an estimate of the true value 4815
in money of the improvements, specify the period for which the 4816
improvements would be exempted from taxation and the percentage of 4817
the improvements that would be exempted, and indicate the date on 4818
which the board of township trustees intends to adopt the 4819
resolution. The notice regarding improvements made under division 4820
(C) of this section to parcels within an incentive district shall 4821
delineate the boundaries of the district, specifically identify 4822

each parcel within the district, identify each anticipated 4823
improvement in the district, provide an estimate of the true value 4824
in money of each such improvement, specify the life of the 4825
district and the percentage of improvements that would be 4826
exempted, and indicate the date on which the board of township 4827
trustees intends to adopt the resolution. The board of education, 4828
by resolution adopted by a majority of the board, may approve the 4829
exemption for the period or for the exemption percentage specified 4830
in the notice; may disapprove the exemption for the number of 4831
years in excess of ten, may disapprove the exemption for the 4832
percentage of the improvements to be exempted in excess of 4833
seventy-five per cent, or both; or may approve the exemption on 4834
the condition that the board of township trustees and the board of 4835
education negotiate an agreement providing for compensation to the 4836
school district equal in value to a percentage of the amount of 4837
taxes exempted in the eleventh and subsequent years of the 4838
exemption period or, in the case of exemption percentages in 4839
excess of seventy-five per cent, compensation equal in value to a 4840
percentage of the taxes that would be payable on the portion of 4841
the improvements in excess of seventy-five per cent were that 4842
portion to be subject to taxation, or other mutually agreeable 4843
compensation. 4844

The board of education shall certify its resolution to the 4845
board of township trustees not later than fourteen days prior to 4846
the date the board of township trustees intends to adopt the 4847
resolution as indicated in the notice. If the board of education 4848
and the board of township trustees negotiate a mutually acceptable 4849
compensation agreement, the resolution may declare the 4850
improvements a public purpose for the number of years specified in 4851
the resolution or, in the case of exemption percentages in excess 4852
of seventy-five per cent, for the exemption percentage specified 4853
in the resolution. In either case, if the board of education and 4854
the board of township trustees fail to negotiate a mutually 4855

acceptable compensation agreement, the resolution may declare the 4856
improvements a public purpose for not more than ten years, and 4857
shall not exempt more than seventy-five per cent of the 4858
improvements from taxation. If the board of education fails to 4859
certify a resolution to the board of township trustees within the 4860
time prescribed by this section, the board of township trustees 4861
thereupon may adopt the resolution and may declare the 4862
improvements a public purpose for up to thirty years or, in the 4863
case of exemption percentages proposed in excess of seventy-five 4864
per cent, for the exemption percentage specified in the 4865
resolution. The board of township trustees may adopt the 4866
resolution at any time after the board of education certifies its 4867
resolution approving the exemption to the board of township 4868
trustees, or, if the board of education approves the exemption on 4869
the condition that a mutually acceptable compensation agreement be 4870
negotiated, at any time after the compensation agreement is agreed 4871
to by the board of education and the board of township trustees. 4872
If a mutually acceptable compensation agreement is negotiated 4873
between the board of township trustees and the board of education, 4874
including agreements for payments in lieu of taxes under section 4875
5709.74 of the Revised Code, the board of township trustees shall 4876
compensate the joint vocational school district within which the 4877
parcel or district is located at the same rate and under the same 4878
terms received by the city, local, or exempted village school 4879
district. 4880

If a board of education has adopted a resolution waiving its 4881
right to approve exemptions from taxation under this section and 4882
the resolution remains in effect, approval of such exemptions by 4883
the board of education is not required under division (D) of this 4884
section. If a board of education has adopted a resolution allowing 4885
a board of township trustees to deliver the notice required under 4886
division (D) of this section fewer than forty-five business days 4887
prior to adoption of the resolution by the board of township 4888

trustees, the board of township trustees shall deliver the notice 4889
to the board of education not later than the number of days prior 4890
to the adoption as prescribed by the board of education in its 4891
resolution. If a board of education adopts a resolution waiving 4892
its right to approve exemptions or shortening the notification 4893
period, the board of education shall certify a copy of the 4894
resolution to the board of township trustees. If the board of 4895
education rescinds the resolution, it shall certify notice of the 4896
rescission to the board of township trustees. 4897

If the board of township trustees is not required by division 4898
(D) of this section to notify the board of education of the board 4899
of township trustees' intent to declare improvements to be a 4900
public purpose, the board of township trustees shall comply with 4901
the notice requirements imposed under section 5709.83 of the 4902
Revised Code before taking formal action to adopt the resolution 4903
making that declaration, unless the board of education has adopted 4904
a resolution under that section waiving its right to receive the 4905
notice. 4906

(E)(1) If a proposed resolution under division (C)(1) of this 4907
section exempts improvements with respect to a parcel within an 4908
incentive district for more than ten years, or the percentage of 4909
the improvement exempted from taxation exceeds seventy-five per 4910
cent, not later than forty-five business days prior to adopting 4911
the resolution the board of township trustees shall deliver to the 4912
board of county commissioners of the county within which the 4913
incentive district is or will be located a notice that states its 4914
intent to adopt a resolution creating an incentive district. The 4915
notice shall include a copy of the proposed resolution, identify 4916
the parcels for which improvements are to be exempted from 4917
taxation, provide an estimate of the true value in money of the 4918
improvements, specify the period of time for which the 4919
improvements would be exempted from taxation, specify the 4920

percentage of the improvements that would be exempted from 4921
taxation, and indicate the date on which the board of township 4922
trustees intends to adopt the resolution. 4923

(2) The board of county commissioners, by resolution adopted 4924
by a majority of the board, may object to the exemption for the 4925
number of years in excess of ten, may object to the exemption for 4926
the percentage of the improvement to be exempted in excess of 4927
seventy-five per cent, or both. If the board of county 4928
commissioners objects, the board may negotiate a mutually 4929
acceptable compensation agreement with the board of township 4930
trustees. In no case shall the compensation provided to the board 4931
of county commissioners exceed the property taxes foregone due to 4932
the exemption. If the board of county commissioners objects, and 4933
the board of county commissioners and board of township trustees 4934
fail to negotiate a mutually acceptable compensation agreement, 4935
the resolution adopted under division (C)(1) of this section shall 4936
provide to the board of county commissioners compensation in the 4937
eleventh and subsequent years of the exemption period equal in 4938
value to not more than fifty per cent of the taxes that would be 4939
payable to the county or, if the board of county commissioner's 4940
objection includes an objection to an exemption percentage in 4941
excess of seventy-five per cent, compensation equal in value to 4942
not more than fifty per cent of the taxes that would be payable to 4943
the county, on the portion of the improvement in excess of 4944
seventy-five per cent, were that portion to be subject to 4945
taxation. The board of county commissioners shall certify its 4946
resolution to the board of township trustees not later than thirty 4947
days after receipt of the notice. 4948

(3) If the board of county commissioners does not object or 4949
fails to certify its resolution objecting to an exemption within 4950
thirty days after receipt of the notice, the board of township 4951
trustees may adopt its resolution, and no compensation shall be 4952

provided to the board of county commissioners. If the board of 4953
county commissioners timely certifies its resolution objecting to 4954
the trustees' resolution, the board of township trustees may adopt 4955
its resolution at any time after a mutually acceptable 4956
compensation agreement is agreed to by the board of county 4957
commissioners and the board of township trustees, or, if no 4958
compensation agreement is negotiated, at any time after the board 4959
of township trustees agrees in the proposed resolution to provide 4960
compensation to the board of county commissioners of fifty per 4961
cent of the taxes that would be payable to the county in the 4962
eleventh and subsequent years of the exemption period or on the 4963
portion of the improvement in excess of seventy-five per cent, 4964
were that portion to be subject to taxation. 4965

(F) Service payments in lieu of taxes that are attributable 4966
to any amount by which the effective tax rate of either a renewal 4967
levy with an increase or a replacement levy exceeds the effective 4968
tax rate of the levy renewed or replaced, or that are attributable 4969
to an additional levy, for a levy authorized by the voters for any 4970
of the following purposes on or after January 1, 2006, and which 4971
are provided pursuant to a resolution creating an incentive 4972
district under division (C)(1) of this section that is adopted on 4973
or after January 1, 2006, shall be distributed to the appropriate 4974
taxing authority as required under division (C) of section 5709.74 4975
of the Revised Code in an amount equal to the amount of taxes from 4976
that additional levy or from the increase in the effective tax 4977
rate of such renewal or replacement levy that would have been 4978
payable to that taxing authority from the following levies were it 4979
not for the exemption authorized under division (C) of this 4980
section: 4981

(1) A tax levied under division (L) of section 5705.19 or 4982
section 5705.191 or 5705.222 of the Revised Code for community 4983
~~mental retardation and~~ developmental disabilities programs and 4984

services pursuant to Chapter 5126. of the Revised Code;	4985
(2) A tax levied under division (Y) of section 5705.19 of the Revised Code for providing or maintaining senior citizens services or facilities;	4986 4987 4988
(3) A tax levied under section 5705.22 of the Revised Code for county hospitals;	4989 4990
(4) A tax levied by a joint-county district or by a county under section 5705.19, 5705.191, or 5705.221 of the Revised Code for alcohol, drug addiction, and mental health services or families;	4991 4992 4993 4994
(5) A tax levied under section 5705.23 of the Revised Code for library purposes;	4995 4996
(6) A tax levied under section 5705.24 of the Revised Code for the support of children services and the placement and care of children;	4997 4998 4999
(7) A tax levied under division (Z) of section 5705.19 of the Revised Code for the provision and maintenance of zoological park services and facilities under section 307.76 of the Revised Code;	5000 5001 5002
(8) A tax levied under section 511.27 or division (H) of section 5705.19 of the Revised Code for the support of township park districts;	5003 5004 5005
(9) A tax levied under division (A), (F), or (H) of section 5705.19 of the Revised Code for parks and recreational purposes of a joint recreation district organized pursuant to division (B) of section 755.14 of the Revised Code;	5006 5007 5008 5009
(10) A tax levied under section 1545.20 or 1545.21 of the Revised Code for park district purposes;	5010 5011
(11) A tax levied under section 5705.191 of the Revised Code for the purpose of making appropriations for public assistance; human or social services; public relief; public welfare; public	5012 5013 5014

health and hospitalization; and support of general hospitals; 5015

(12) A tax levied under section 3709.29 of the Revised Code 5016
for a general health district program. 5017

(G) An exemption from taxation granted under this section 5018
commences with the tax year specified in the resolution so long as 5019
the year specified in the resolution commences after the effective 5020
date of the resolution. If the resolution specifies a year 5021
commencing before the effective date of the resolution or 5022
specifies no year whatsoever, the exemption commences with the tax 5023
year in which an exempted improvement first appears on the tax 5024
list and duplicate of real and public utility property and that 5025
commences after the effective date of the resolution. In lieu of 5026
stating a specific year, the resolution may provide that the 5027
exemption commences in the tax year in which the value of an 5028
improvement exceeds a specified amount or in which the 5029
construction of one or more improvements is completed, provided 5030
that such tax year commences after the effective date of the 5031
resolution. With respect to the exemption of improvements to 5032
parcels under division (B) of this section, the resolution may 5033
allow for the exemption to commence in different tax years on a 5034
parcel-by-parcel basis, with a separate exemption term specified 5035
for each parcel. 5036

Except as otherwise provided in this division, the exemption 5037
ends on the date specified in the resolution as the date the 5038
improvement ceases to be a public purpose or the incentive 5039
district expires, or ends on the date on which the public 5040
infrastructure improvements and housing renovations are paid in 5041
full from the township public improvement tax increment equivalent 5042
fund established under section 5709.75 of the Revised Code, 5043
whichever occurs first. The exemption of an improvement with 5044
respect to a parcel or within an incentive district may end on a 5045
later date, as specified in the resolution, if the board of 5046

township trustees and the board of education of the city, local, 5047
or exempted village school district within which the parcel or 5048
district is located have entered into a compensation agreement 5049
under section 5709.82 of the Revised Code with respect to the 5050
improvement and the board of education has approved the term of 5051
the exemption under division (D) of this section, but in no case 5052
shall the improvement be exempted from taxation for more than 5053
thirty years. The board of township trustees may, by majority 5054
vote, adopt a resolution permitting the township to enter into 5055
such agreements as the board finds necessary or appropriate to 5056
provide for the construction or undertaking of public 5057
infrastructure improvements and housing renovations. Any exemption 5058
shall be claimed and allowed in the same or a similar manner as in 5059
the case of other real property exemptions. If an exemption status 5060
changes during a tax year, the procedure for the apportionment of 5061
the taxes for that year is the same as in the case of other 5062
changes in tax exemption status during the year. 5063

(H) The board of township trustees may issue the notes of the 5064
township to finance all costs pertaining to the construction or 5065
undertaking of public infrastructure improvements and housing 5066
renovations made pursuant to this section. The notes shall be 5067
signed by the board and attested by the signature of the township 5068
fiscal officer, shall bear interest not to exceed the rate 5069
provided in section 9.95 of the Revised Code, and are not subject 5070
to Chapter 133. of the Revised Code. The resolution authorizing 5071
the issuance of the notes shall pledge the funds of the township 5072
public improvement tax increment equivalent fund established 5073
pursuant to section 5709.75 of the Revised Code to pay the 5074
interest on and principal of the notes. The notes, which may 5075
contain a clause permitting prepayment at the option of the board, 5076
shall be offered for sale on the open market or given to the 5077
vendor or contractor if no sale is made. 5078

(I) The township, not later than fifteen days after the 5079
adoption of a resolution under this section, shall submit to the 5080
director of development services a copy of the resolution. On or 5081
before the thirty-first day of March of each year, the township 5082
shall submit a status report to the director of development 5083
services. The report shall indicate, in the manner prescribed by 5084
the director, the progress of the project during each year that 5085
the exemption remains in effect, including a summary of the 5086
receipts from service payments in lieu of taxes; expenditures of 5087
money from the fund created under section 5709.75 of the Revised 5088
Code; a description of the public infrastructure improvements and 5089
housing renovations financed with the expenditures; and a 5090
quantitative summary of changes in private investment resulting 5091
from each project. 5092

(J) Nothing in this section shall be construed to prohibit a 5093
board of township trustees from declaring to be a public purpose 5094
improvements with respect to more than one parcel. 5095

If a parcel is located in a new community district in which 5096
the new community authority imposes a community development charge 5097
on the basis of rentals received from leases of real property as 5098
described in division (L)(2) of section 349.01 of the Revised 5099
Code, the parcel may not be exempted from taxation under this 5100
section. 5101

(K) A board of township trustees that adopted a resolution 5102
under this section prior to July 21, 1994, may amend that 5103
resolution to include any additional public infrastructure 5104
improvement. A board of township trustees that seeks by the 5105
amendment to utilize money from its township public improvement 5106
tax increment equivalent fund for land acquisition in aid of 5107
industry, commerce, distribution, or research, demolition on 5108
private property, or stormwater and flood remediation projects may 5109
do so provided that the board currently is a party to a 5110

hold-harmless agreement with the board of education of the city, 5111
local, or exempted village school district within the territory of 5112
which are located the parcels that are subject to an exemption. 5113
For the purposes of this division, a "hold-harmless agreement" 5114
means an agreement under which the board of township trustees 5115
agrees to compensate the school district for one hundred per cent 5116
of the tax revenue that the school district would have received 5117
from further improvements to parcels designated in the resolution 5118
were it not for the exemption granted by the resolution. 5119

(L) Notwithstanding the limitation prescribed by division (D) 5120
of this section on the number of years that improvements to a 5121
parcel or parcels may be exempted from taxation, a board of 5122
trustees of a township with a population of fifteen thousand or 5123
more may amend a resolution originally adopted under this section 5124
before December 31, 1994, to extend the exemption of improvements 5125
to the parcel or parcels included in such resolution for an 5126
additional period not to exceed fifteen years. The amendment shall 5127
not increase the percentage of improvements to the parcel or 5128
parcels exempted from taxation. The board of township trustees 5129
shall comply with the notice requirements imposed under section 5130
5709.83 of the Revised Code before taking formal action to adopt 5131
an amendment authorized under this division unless the board of 5132
education has adopted a resolution under that section waiving its 5133
right to receive the notice. The board of township trustees shall 5134
deliver an identical notice to the board of county commissioners 5135
of each county in which the exempted parcels are located. 5136

Sec. 5709.78. (A) A board of county commissioners may, by 5137
resolution, declare improvements to certain parcels of real 5138
property located in the unincorporated territory of the county to 5139
be a public purpose. Except with the approval under division (C) 5140
of this section of the board of education of each city, local, or 5141
exempted village school district within which the improvements are 5142

located, not more than seventy-five per cent of an improvement 5143
thus declared to be a public purpose may be exempted from real 5144
property taxation, for a period of not more than ten years. The 5145
resolution shall specify the percentage of the improvement to be 5146
exempted and the life of the exemption. 5147

A resolution adopted under this division shall designate the 5148
specific public infrastructure improvements made, to be made, or 5149
in the process of being made by the county that directly benefit, 5150
or that once made will directly benefit, the parcels for which 5151
improvements are declared to be a public purpose. The service 5152
payments provided for in section 5709.79 of the Revised Code shall 5153
be used to finance the public infrastructure improvements 5154
designated in the resolution, or as provided in section 5709.80 of 5155
the Revised Code. 5156

(B)(1) A board of county commissioners may adopt a resolution 5157
creating an incentive district and declaring improvements to 5158
parcels within the district to be a public purpose and, except as 5159
provided in division (E) of this section, exempt from taxation as 5160
provided in this section, but no board of county commissioners of 5161
a county that has a population that exceeds twenty-five thousand, 5162
as shown by the most recent federal decennial census, shall adopt 5163
a resolution that creates an incentive district if the sum of the 5164
taxable value of real property in the proposed district for the 5165
preceding tax year and the taxable value of all real property in 5166
the county that would have been taxable in the preceding year were 5167
it not for the fact that the property was in an existing incentive 5168
district and therefore exempt from taxation exceeds twenty-five 5169
per cent of the taxable value of real property in the county for 5170
the preceding tax year. The district shall be located within the 5171
unincorporated territory of the county and shall not include any 5172
territory that is included within a district created under 5173
division (C) of section 5709.73 of the Revised Code. The 5174

resolution shall delineate the boundary of the district and 5175
specifically identify each parcel within the district. A district 5176
may not include any parcel that is or has been exempted from 5177
taxation under division (A) of this section or that is or has been 5178
within another district created under this division. A resolution 5179
may create more than one such district, and more than one 5180
resolution may be adopted under division (B)(1) of this section. 5181

(2) Not later than thirty days prior to adopting a resolution 5182
under division (B)(1) of this section, if the county intends to 5183
apply for exemptions from taxation under section 5709.911 of the 5184
Revised Code on behalf of owners of real property located within 5185
the proposed incentive district, the board of county commissioners 5186
shall conduct a public hearing on the proposed resolution. Not 5187
later than thirty days prior to the public hearing, the board 5188
shall give notice of the public hearing and the proposed 5189
resolution by first class mail to every real property owner whose 5190
property is located within the boundaries of the proposed 5191
incentive district that is the subject of the proposed resolution. 5192
The board also shall provide the notice by first class mail to the 5193
clerk of each township in which the proposed incentive district 5194
will be located. 5195

(3)(a) A resolution adopted under division (B)(1) of this 5196
section shall specify the life of the incentive district and the 5197
percentage of the improvements to be exempted, shall designate the 5198
public infrastructure improvements made, to be made, or in the 5199
process of being made, that benefit or serve, or, once made, will 5200
benefit or serve parcels in the district. The resolution also 5201
shall identify one or more specific projects being, or to be, 5202
undertaken in the district that place additional demand on the 5203
public infrastructure improvements designated in the resolution. 5204
The project identified may, but need not be, the project under 5205
division (B)(3)(b) of this section that places real property in 5206

use for commercial or industrial purposes. 5207

A resolution adopted under division (B)(1) of this section on 5208
or after March 30, 2006, shall not designate police or fire 5209
equipment as public infrastructure improvements, and no service 5210
payment provided for in section 5709.79 of the Revised Code and 5211
received by the county under the resolution shall be used for 5212
police or fire equipment. 5213

(b) A resolution adopted under division (B)(1) of this 5214
section may authorize the use of service payments provided for in 5215
section 5709.79 of the Revised Code for the purpose of housing 5216
renovations within the incentive district, provided that the 5217
resolution also designates public infrastructure improvements that 5218
benefit or serve the district, and that a project within the 5219
district places real property in use for commercial or industrial 5220
purposes. Service payments may be used to finance or support 5221
loans, deferred loans, and grants to persons for the purpose of 5222
housing renovations within the district. The resolution shall 5223
designate the parcels within the district that are eligible for 5224
housing renovations. The resolution shall state separately the 5225
amount or the percentages of the expected aggregate service 5226
payments that are designated for each public infrastructure 5227
improvement and for the purpose of housing renovations. 5228

(4) Except with the approval of the board of education of 5229
each city, local, or exempted village school district within the 5230
territory of which the incentive district is or will be located, 5231
and subject to division (D) of this section, the life of an 5232
incentive district shall not exceed ten years, and the percentage 5233
of improvements to be exempted shall not exceed seventy-five per 5234
cent. With approval of the board of education, the life of a 5235
district may be not more than thirty years, and the percentage of 5236
improvements to be exempted may be not more than one hundred per 5237
cent. The approval of a board of education shall be obtained in 5238

the manner provided in division (C) of this section. 5239

(C)(1) Improvements with respect to a parcel may be exempted 5240
from taxation under division (A) of this section, and improvements 5241
to parcels within an incentive district may be exempted from 5242
taxation under division (B) of this section, for up to ten years 5243
or, with the approval of the board of education of each city, 5244
local, or exempted village school district within which the parcel 5245
or district is located, for up to thirty years. The percentage of 5246
the improvements exempted from taxation may, with such approval, 5247
exceed seventy-five per cent, but shall not exceed one hundred per 5248
cent. Not later than forty-five business days prior to adopting a 5249
resolution under this section declaring improvements to be a 5250
public purpose that is subject to the approval of a board of 5251
education under this division, the board of county commissioners 5252
shall deliver to the board of education a notice stating its 5253
intent to adopt a resolution making that declaration. The notice 5254
regarding improvements with respect to a parcel under division (A) 5255
of this section shall identify the parcels for which improvements 5256
are to be exempted from taxation, provide an estimate of the true 5257
value in money of the improvements, specify the period for which 5258
the improvements would be exempted from taxation and the 5259
percentage of the improvements that would be exempted, and 5260
indicate the date on which the board of county commissioners 5261
intends to adopt the resolution. The notice regarding improvements 5262
to parcels within an incentive district under division (B) of this 5263
section shall delineate the boundaries of the district, 5264
specifically identify each parcel within the district, identify 5265
each anticipated improvement in the district, provide an estimate 5266
of the true value in money of each such improvement, specify the 5267
life of the district and the percentage of improvements that would 5268
be exempted, and indicate the date on which the board of county 5269
commissioners intends to adopt the resolution. The board of 5270
education, by resolution adopted by a majority of the board, may 5271

approve the exemption for the period or for the exemption 5272
percentage specified in the notice; may disapprove the exemption 5273
for the number of years in excess of ten, may disapprove the 5274
exemption for the percentage of the improvements to be exempted in 5275
excess of seventy-five per cent, or both; or may approve the 5276
exemption on the condition that the board of county commissioners 5277
and the board of education negotiate an agreement providing for 5278
compensation to the school district equal in value to a percentage 5279
of the amount of taxes exempted in the eleventh and subsequent 5280
years of the exemption period or, in the case of exemption 5281
percentages in excess of seventy-five per cent, compensation equal 5282
in value to a percentage of the taxes that would be payable on the 5283
portion of the improvements in excess of seventy-five per cent 5284
were that portion to be subject to taxation, or other mutually 5285
agreeable compensation. 5286

(2) The board of education shall certify its resolution to 5287
the board of county commissioners not later than fourteen days 5288
prior to the date the board of county commissioners intends to 5289
adopt its resolution as indicated in the notice. If the board of 5290
education and the board of county commissioners negotiate a 5291
mutually acceptable compensation agreement, the resolution of the 5292
board of county commissioners may declare the improvements a 5293
public purpose for the number of years specified in that 5294
resolution or, in the case of exemption percentages in excess of 5295
seventy-five per cent, for the exemption percentage specified in 5296
the resolution. In either case, if the board of education and the 5297
board of county commissioners fail to negotiate a mutually 5298
acceptable compensation agreement, the resolution may declare the 5299
improvements a public purpose for not more than ten years, and 5300
shall not exempt more than seventy-five per cent of the 5301
improvements from taxation. If the board of education fails to 5302
certify a resolution to the board of county commissioners within 5303
the time prescribed by this section, the board of county 5304

commissioners thereupon may adopt the resolution and may declare 5305
the improvements a public purpose for up to thirty years or, in 5306
the case of exemption percentages proposed in excess of 5307
seventy-five per cent, for the exemption percentage specified in 5308
the resolution. The board of county commissioners may adopt the 5309
resolution at any time after the board of education certifies its 5310
resolution approving the exemption to the board of county 5311
commissioners, or, if the board of education approves the 5312
exemption on the condition that a mutually acceptable compensation 5313
agreement be negotiated, at any time after the compensation 5314
agreement is agreed to by the board of education and the board of 5315
county commissioners. If a mutually acceptable compensation 5316
agreement is negotiated between the board of county commissioners 5317
and the board of education, including agreements for payments in 5318
lieu of taxes under section 5709.79 of the Revised Code, the board 5319
of county commissioners shall compensate the joint vocational 5320
school district within which the parcel or district is located at 5321
the same rate and under the same terms received by the city, 5322
local, or exempted village school district. 5323

(3) If a board of education has adopted a resolution waiving 5324
its right to approve exemptions from taxation under this section 5325
and the resolution remains in effect, approval of such exemptions 5326
by the board of education is not required under division (C) of 5327
this section. If a board of education has adopted a resolution 5328
allowing a board of county commissioners to deliver the notice 5329
required under division (C) of this section fewer than forty-five 5330
business days prior to approval of the resolution by the board of 5331
county commissioners, the board of county commissioners shall 5332
deliver the notice to the board of education not later than the 5333
number of days prior to such approval as prescribed by the board 5334
of education in its resolution. If a board of education adopts a 5335
resolution waiving its right to approve exemptions or shortening 5336
the notification period, the board of education shall certify a 5337

copy of the resolution to the board of county commissioners. If 5338
the board of education rescinds such a resolution, it shall 5339
certify notice of the rescission to the board of county 5340
commissioners. 5341

(D)(1) If a proposed resolution under division (B)(1) of this 5342
section exempts improvements with respect to a parcel within an 5343
incentive district for more than ten years, or the percentage of 5344
the improvement exempted from taxation exceeds seventy-five per 5345
cent, not later than forty-five business days prior to adopting 5346
the resolution the board of county commissioners shall deliver to 5347
the board of township trustees of any township within which the 5348
incentive district is or will be located a notice that states its 5349
intent to adopt a resolution creating an incentive district. The 5350
notice shall include a copy of the proposed resolution, identify 5351
the parcels for which improvements are to be exempted from 5352
taxation, provide an estimate of the true value in money of the 5353
improvements, specify the period of time for which the 5354
improvements would be exempted from taxation, specify the 5355
percentage of the improvements that would be exempted from 5356
taxation, and indicate the date on which the board intends to 5357
adopt the resolution. 5358

(2) The board of township trustees, by resolution adopted by 5359
a majority of the board, may object to the exemption for the 5360
number of years in excess of ten, may object to the exemption for 5361
the percentage of the improvement to be exempted in excess of 5362
seventy-five per cent, or both. If the board of township trustees 5363
objects, the board of township trustees may negotiate a mutually 5364
acceptable compensation agreement with the board of county 5365
commissioners. In no case shall the compensation provided to the 5366
board of township trustees exceed the property taxes forgone due 5367
to the exemption. If the board of township trustees objects, and 5368
the board of township trustees and the board of county 5369

commissioners fail to negotiate a mutually acceptable compensation 5370
agreement, the resolution adopted under division (B)(1) of this 5371
section shall provide to the board of township trustees 5372
compensation in the eleventh and subsequent years of the exemption 5373
period equal in value to not more than fifty per cent of the taxes 5374
that would be payable to the township or, if the board of township 5375
trustee's objection includes an objection to an exemption 5376
percentage in excess of seventy-five per cent, compensation equal 5377
in value to not more than fifty per cent of the taxes that would 5378
be payable to the township on the portion of the improvement in 5379
excess of seventy-five per cent, were that portion to be subject 5380
to taxation. The board of township trustees shall certify its 5381
resolution to the board of county commissioners not later than 5382
thirty days after receipt of the notice. 5383

(3) If the board of township trustees does not object or 5384
fails to certify a resolution objecting to an exemption within 5385
thirty days after receipt of the notice, the board of county 5386
commissioners may adopt its resolution, and no compensation shall 5387
be provided to the board of township trustees. If the board of 5388
township trustees certifies its resolution objecting to the 5389
commissioners' resolution, the board of county commissioners may 5390
adopt its resolution at any time after a mutually acceptable 5391
compensation agreement is agreed to by the board of county 5392
commissioners and the board of township trustees. If the board of 5393
township trustees certifies a resolution objecting to the 5394
commissioners' resolution, the board of county commissioners may 5395
adopt its resolution at any time after a mutually acceptable 5396
compensation agreement is agreed to by the board of county 5397
commissioners and the board of township trustees, or, if no 5398
compensation agreement is negotiated, at any time after the board 5399
of county commissioners in the proposed resolution to provide 5400
compensation to the board of township trustees of fifty per cent 5401
of the taxes that would be payable to the township in the eleventh 5402

and subsequent years of the exemption period or on the portion of 5403
the improvement in excess of seventy-five per cent, were that 5404
portion to be subject to taxation. 5405

(E) Service payments in lieu of taxes that are attributable 5406
to any amount by which the effective tax rate of either a renewal 5407
levy with an increase or a replacement levy exceeds the effective 5408
tax rate of the levy renewed or replaced, or that are attributable 5409
to an additional levy, for a levy authorized by the voters for any 5410
of the following purposes on or after January 1, 2006, and which 5411
are provided pursuant to a resolution creating an incentive 5412
district under division (B)(1) of this section that is adopted on 5413
or after January 1, 2006, shall be distributed to the appropriate 5414
taxing authority as required under division (D) of section 5709.79 5415
of the Revised Code in an amount equal to the amount of taxes from 5416
that additional levy or from the increase in the effective tax 5417
rate of such renewal or replacement levy that would have been 5418
payable to that taxing authority from the following levies were it 5419
not for the exemption authorized under division (B) of this 5420
section: 5421

(1) A tax levied under division (L) of section 5705.19 or 5422
section 5705.191 or 5705.222 of the Revised Code for community 5423
~~mental retardation and~~ developmental disabilities programs and 5424
services pursuant to Chapter 5126. of the Revised Code; 5425

(2) A tax levied under division (Y) of section 5705.19 of the 5426
Revised Code for providing or maintaining senior citizens services 5427
or facilities; 5428

(3) A tax levied under section 5705.22 of the Revised Code 5429
for county hospitals; 5430

(4) A tax levied by a joint-county district or by a county 5431
under section 5705.19, 5705.191, or 5705.221 of the Revised Code 5432
for alcohol, drug addiction, and mental health services or 5433

facilities;	5434
(5) A tax levied under section 5705.23 of the Revised Code for library purposes;	5435 5436
(6) A tax levied under section 5705.24 of the Revised Code for the support of children services and the placement and care of children;	5437 5438 5439
(7) A tax levied under division (Z) of section 5705.19 of the Revised Code for the provision and maintenance of zoological park services and facilities under section 307.76 of the Revised Code;	5440 5441 5442
(8) A tax levied under section 511.27 or division (H) of section 5705.19 of the Revised Code for the support of township park districts;	5443 5444 5445
(9) A tax levied under division (A), (F), or (H) of section 5705.19 of the Revised Code for parks and recreational purposes of a joint recreation district organized pursuant to division (B) of section 755.14 of the Revised Code;	5446 5447 5448 5449
(10) A tax levied under section 1545.20 or 1545.21 of the Revised Code for park district purposes;	5450 5451
(11) A tax levied under section 5705.191 of the Revised Code for the purpose of making appropriations for public assistance; human or social services; public relief; public welfare; public health and hospitalization; and support of general hospitals;	5452 5453 5454 5455
(12) A tax levied under section 3709.29 of the Revised Code for a general health district program.	5456 5457
(F) An exemption from taxation granted under this section commences with the tax year specified in the resolution so long as the year specified in the resolution commences after the effective date of the resolution. If the resolution specifies a year commencing before the effective date of the resolution or specifies no year whatsoever, the exemption commences with the tax	5458 5459 5460 5461 5462 5463

year in which an exempted improvement first appears on the tax list and duplicate of real and public utility property and that commences after the effective date of the resolution. In lieu of stating a specific year, the resolution may provide that the exemption commences in the tax year in which the value of an improvement exceeds a specified amount or in which the construction of one or more improvements is completed, provided that such tax year commences after the effective date of the resolution. With respect to the exemption of improvements to parcels under division (A) of this section, the resolution may allow for the exemption to commence in different tax years on a parcel-by-parcel basis, with a separate exemption term specified for each parcel.

Except as otherwise provided in this division, the exemption ends on the date specified in the resolution as the date the improvement ceases to be a public purpose or the incentive district expires, or ends on the date on which the county can no longer require annual service payments in lieu of taxes under section 5709.79 of the Revised Code, whichever occurs first. The exemption of an improvement with respect to a parcel or within an incentive district may end on a later date, as specified in the resolution, if the board of commissioners and the board of education of the city, local, or exempted village school district within which the parcel or district is located have entered into a compensation agreement under section 5709.82 of the Revised Code with respect to the improvement, and the board of education has approved the term of the exemption under division (C)(1) of this section, but in no case shall the improvement be exempted from taxation for more than thirty years. Exemptions shall be claimed and allowed in the same or a similar manner as in the case of other real property exemptions. If an exemption status changes during a tax year, the procedure for the apportionment of the taxes for that year is the same as in the case of other changes in

tax exemption status during the year. 5497

(G) If the board of county commissioners is not required by 5498
this section to notify the board of education of the board of 5499
county commissioners' intent to declare improvements to be a 5500
public purpose, the board of county commissioners shall comply 5501
with the notice requirements imposed under section 5709.83 of the 5502
Revised Code before taking formal action to adopt the resolution 5503
making that declaration, unless the board of education has adopted 5504
a resolution under that section waiving its right to receive such 5505
a notice. 5506

(H) The county, not later than fifteen days after the 5507
adoption of a resolution under this section, shall submit to the 5508
director of development services a copy of the resolution. On or 5509
before the thirty-first day of March of each year, the county 5510
shall submit a status report to the director of development 5511
services. The report shall indicate, in the manner prescribed by 5512
the director, the progress of the project during each year that an 5513
exemption remains in effect, including a summary of the receipts 5514
from service payments in lieu of taxes; expenditures of money from 5515
the fund created under section 5709.80 of the Revised Code; a 5516
description of the public infrastructure improvements and housing 5517
renovations financed with such expenditures; and a quantitative 5518
summary of changes in employment and private investment resulting 5519
from each project. 5520

(I) Nothing in this section shall be construed to prohibit a 5521
board of county commissioners from declaring to be a public 5522
purpose improvements with respect to more than one parcel. 5523

(J) If a parcel is located in a new community district in 5524
which the new community authority imposes a community development 5525
charge on the basis of rentals received from leases of real 5526
property as described in division (L)(2) of section 349.01 of the 5527
Revised Code, the parcel may not be exempted from taxation under 5528

this section. 5529

Sec. 5747.01. Except as otherwise expressly provided or 5530
clearly appearing from the context, any term used in this chapter 5531
that is not otherwise defined in this section has the same meaning 5532
as when used in a comparable context in the laws of the United 5533
States relating to federal income taxes or if not used in a 5534
comparable context in those laws, has the same meaning as in 5535
section 5733.40 of the Revised Code. Any reference in this chapter 5536
to the Internal Revenue Code includes other laws of the United 5537
States relating to federal income taxes. 5538

As used in this chapter: 5539

(A) "Adjusted gross income" or "Ohio adjusted gross income" 5540
means federal adjusted gross income, as defined and used in the 5541
Internal Revenue Code, adjusted as provided in this section: 5542

(1) Add interest or dividends on obligations or securities of 5543
any state or of any political subdivision or authority of any 5544
state, other than this state and its subdivisions and authorities. 5545

(2) Add interest or dividends on obligations of any 5546
authority, commission, instrumentality, territory, or possession 5547
of the United States to the extent that the interest or dividends 5548
are exempt from federal income taxes but not from state income 5549
taxes. 5550

(3) Deduct interest or dividends on obligations of the United 5551
States and its territories and possessions or of any authority, 5552
commission, or instrumentality of the United States to the extent 5553
that the interest or dividends are included in federal adjusted 5554
gross income but exempt from state income taxes under the laws of 5555
the United States. 5556

(4) Deduct disability and survivor's benefits to the extent 5557
included in federal adjusted gross income. 5558

(5) Deduct benefits under Title II of the Social Security Act 5559
and tier 1 railroad retirement benefits to the extent included in 5560
federal adjusted gross income under section 86 of the Internal 5561
Revenue Code. 5562

(6) In the case of a taxpayer who is a beneficiary of a trust 5563
that makes an accumulation distribution as defined in section 665 5564
of the Internal Revenue Code, add, for the beneficiary's taxable 5565
years beginning before 2002, the portion, if any, of such 5566
distribution that does not exceed the undistributed net income of 5567
the trust for the three taxable years preceding the taxable year 5568
in which the distribution is made to the extent that the portion 5569
was not included in the trust's taxable income for any of the 5570
trust's taxable years beginning in 2002 or thereafter. 5571
"Undistributed net income of a trust" means the taxable income of 5572
the trust increased by (a)(i) the additions to adjusted gross 5573
income required under division (A) of this section and (ii) the 5574
personal exemptions allowed to the trust pursuant to section 5575
642(b) of the Internal Revenue Code, and decreased by (b)(i) the 5576
deductions to adjusted gross income required under division (A) of 5577
this section, (ii) the amount of federal income taxes attributable 5578
to such income, and (iii) the amount of taxable income that has 5579
been included in the adjusted gross income of a beneficiary by 5580
reason of a prior accumulation distribution. Any undistributed net 5581
income included in the adjusted gross income of a beneficiary 5582
shall reduce the undistributed net income of the trust commencing 5583
with the earliest years of the accumulation period. 5584

(7) Deduct the amount of wages and salaries, if any, not 5585
otherwise allowable as a deduction but that would have been 5586
allowable as a deduction in computing federal adjusted gross 5587
income for the taxable year, had the targeted jobs credit allowed 5588
and determined under sections 38, 51, and 52 of the Internal 5589
Revenue Code not been in effect. 5590

(8) Deduct any interest or interest equivalent on public obligations and purchase obligations to the extent that the interest or interest equivalent is included in federal adjusted gross income.

(9) Add any loss or deduct any gain resulting from the sale, exchange, or other disposition of public obligations to the extent that the loss has been deducted or the gain has been included in computing federal adjusted gross income.

(10) Deduct or add amounts, as provided under section 5747.70 of the Revised Code, related to contributions to variable college savings program accounts made or tuition units purchased pursuant to Chapter 3334. of the Revised Code.

(11)(a) Deduct, to the extent not otherwise allowable as a deduction or exclusion in computing federal or Ohio adjusted gross income for the taxable year, the amount the taxpayer paid during the taxable year for medical care insurance and qualified long-term care insurance for the taxpayer, the taxpayer's spouse, and dependents. No deduction for medical care insurance under division (A)(11) of this section shall be allowed either to any taxpayer who is eligible to participate in any subsidized health plan maintained by any employer of the taxpayer or of the taxpayer's spouse, or to any taxpayer who is entitled to, or on application would be entitled to, benefits under part A of Title XVIII of the "Social Security Act," 49 Stat. 620 (1935), 42 U.S.C. 301, as amended. For the purposes of division (A)(11)(a) of this section, "subsidized health plan" means a health plan for which the employer pays any portion of the plan's cost. The deduction allowed under division (A)(11)(a) of this section shall be the net of any related premium refunds, related premium reimbursements, or related insurance premium dividends received during the taxable year.

(b) Deduct, to the extent not otherwise deducted or excluded

in computing federal or Ohio adjusted gross income during the 5623
taxable year, the amount the taxpayer paid during the taxable 5624
year, not compensated for by any insurance or otherwise, for 5625
medical care of the taxpayer, the taxpayer's spouse, and 5626
dependents, to the extent the expenses exceed seven and one-half 5627
per cent of the taxpayer's federal adjusted gross income. 5628

(c) Deduct, to the extent not otherwise deducted or excluded 5629
in computing federal or Ohio adjusted gross income, any amount 5630
included in federal adjusted gross income under section 105 or not 5631
excluded under section 106 of the Internal Revenue Code solely 5632
because it relates to an accident and health plan for a person who 5633
otherwise would be a "qualifying relative" and thus a "dependent" 5634
under section 152 of the Internal Revenue Code but for the fact 5635
that the person fails to meet the income and support limitations 5636
under section 152(d)(1)(B) and (C) of the Internal Revenue Code. 5637

(d) For purposes of division (A)(11) of this section, 5638
"medical care" has the meaning given in section 213 of the 5639
Internal Revenue Code, subject to the special rules, limitations, 5640
and exclusions set forth therein, and "qualified long-term care" 5641
has the same meaning given in section 7702B(c) of the Internal 5642
Revenue Code. Solely for purposes of divisions (A)(11)(a) and (c) 5643
of this section, "dependent" includes a person who otherwise would 5644
be a "qualifying relative" and thus a "dependent" under section 5645
152 of the Internal Revenue Code but for the fact that the person 5646
fails to meet the income and support limitations under section 5647
152(d)(1)(B) and (C) of the Internal Revenue Code. 5648

(12)(a) Deduct any amount included in federal adjusted gross 5649
income solely because the amount represents a reimbursement or 5650
refund of expenses that in any year the taxpayer had deducted as 5651
an itemized deduction pursuant to section 63 of the Internal 5652
Revenue Code and applicable United States department of the 5653
treasury regulations. The deduction otherwise allowed under 5654

division (A)(12)(a) of this section shall be reduced to the extent 5655
the reimbursement is attributable to an amount the taxpayer 5656
deducted under this section in any taxable year. 5657

(b) Add any amount not otherwise included in Ohio adjusted 5658
gross income for any taxable year to the extent that the amount is 5659
attributable to the recovery during the taxable year of any amount 5660
deducted or excluded in computing federal or Ohio adjusted gross 5661
income in any taxable year. 5662

(13) Deduct any portion of the deduction described in section 5663
1341(a)(2) of the Internal Revenue Code, for repaying previously 5664
reported income received under a claim of right, that meets both 5665
of the following requirements: 5666

(a) It is allowable for repayment of an item that was 5667
included in the taxpayer's adjusted gross income for a prior 5668
taxable year and did not qualify for a credit under division (A) 5669
or (B) of section 5747.05 of the Revised Code for that year; 5670

(b) It does not otherwise reduce the taxpayer's adjusted 5671
gross income for the current or any other taxable year. 5672

(14) Deduct an amount equal to the deposits made to, and net 5673
investment earnings of, a medical savings account during the 5674
taxable year, in accordance with section 3924.66 of the Revised 5675
Code. The deduction allowed by division (A)(14) of this section 5676
does not apply to medical savings account deposits and earnings 5677
otherwise deducted or excluded for the current or any other 5678
taxable year from the taxpayer's federal adjusted gross income. 5679

(15)(a) Add an amount equal to the funds withdrawn from a 5680
medical savings account during the taxable year, and the net 5681
investment earnings on those funds, when the funds withdrawn were 5682
used for any purpose other than to reimburse an account holder 5683
for, or to pay, eligible medical expenses, in accordance with 5684
section 3924.66 of the Revised Code; 5685

(b) Add the amounts distributed from a medical savings account under division (A)(2) of section 3924.68 of the Revised Code during the taxable year. 5686
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(16) Add any amount claimed as a credit under section 5747.059 or 5747.65 of the Revised Code to the extent that such amount satisfies either of the following: 5689
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(a) The amount was deducted or excluded from the computation of the taxpayer's federal adjusted gross income as required to be reported for the taxpayer's taxable year under the Internal Revenue Code; 5692
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(b) The amount resulted in a reduction of the taxpayer's federal adjusted gross income as required to be reported for any of the taxpayer's taxable years under the Internal Revenue Code. 5696
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(17) Deduct the amount contributed by the taxpayer to an individual development account program established by a county department of job and family services pursuant to sections 329.11 to 329.14 of the Revised Code for the purpose of matching funds deposited by program participants. On request of the tax commissioner, the taxpayer shall provide any information that, in the tax commissioner's opinion, is necessary to establish the amount deducted under division (A)(17) of this section. 5699
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(18) Beginning in taxable year 2001 but not for any taxable year beginning after December 31, 2005, if the taxpayer is married and files a joint return and the combined federal adjusted gross income of the taxpayer and the taxpayer's spouse for the taxable year does not exceed one hundred thousand dollars, or if the taxpayer is single and has a federal adjusted gross income for the taxable year not exceeding fifty thousand dollars, deduct amounts paid during the taxable year for qualified tuition and fees paid to an eligible institution for the taxpayer, the taxpayer's spouse, or any dependent of the taxpayer, who is a resident of 5707
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this state and is enrolled in or attending a program that 5717
culminates in a degree or diploma at an eligible institution. The 5718
deduction may be claimed only to the extent that qualified tuition 5719
and fees are not otherwise deducted or excluded for any taxable 5720
year from federal or Ohio adjusted gross income. The deduction may 5721
not be claimed for educational expenses for which the taxpayer 5722
claims a credit under section 5747.27 of the Revised Code. 5723

(19) Add any reimbursement received during the taxable year 5724
of any amount the taxpayer deducted under division (A)(18) of this 5725
section in any previous taxable year to the extent the amount is 5726
not otherwise included in Ohio adjusted gross income. 5727

(20)(a)(i) Subject to divisions (A)(20)(a)(iii), (iv), and 5728
(v) of this section, add five-sixths of the amount of depreciation 5729
expense allowed by subsection (k) of section 168 of the Internal 5730
Revenue Code, including the taxpayer's proportionate or 5731
distributive share of the amount of depreciation expense allowed 5732
by that subsection to a pass-through entity in which the taxpayer 5733
has a direct or indirect ownership interest. 5734

(ii) Subject to divisions (A)(20)(a)(iii), (iv), and (v) of 5735
this section, add five-sixths of the amount of qualifying section 5736
179 depreciation expense, including the taxpayer's proportionate 5737
or distributive share of the amount of qualifying section 179 5738
depreciation expense allowed to any pass-through entity in which 5739
the taxpayer has a direct or indirect ownership interest. 5740

(iii) Subject to division (A)(20)(a)(v) of this section, for 5741
taxable years beginning in 2012 or thereafter, if the increase in 5742
income taxes withheld by the taxpayer is equal to or greater than 5743
ten per cent of income taxes withheld by the taxpayer during the 5744
taxpayer's immediately preceding taxable year, "two-thirds" shall 5745
be substituted for "five-sixths" for the purpose of divisions 5746
(A)(20)(a)(i) and (ii) of this section. 5747

(iv) Subject to division (A)(20)(a)(v) of this section, for 5748
taxable years beginning in 2012 or thereafter, a taxpayer is not 5749
required to add an amount under division (A)(20) of this section 5750
if the increase in income taxes withheld by the taxpayer and by 5751
any pass-through entity in which the taxpayer has a direct or 5752
indirect ownership interest is equal to or greater than the sum of 5753
(I) the amount of qualifying section 179 depreciation expense and 5754
(II) the amount of depreciation expense allowed to the taxpayer by 5755
subsection (k) of section 168 of the Internal Revenue Code, and 5756
including the taxpayer's proportionate or distributive shares of 5757
such amounts allowed to any such pass-through entities. 5758

(v) If a taxpayer directly or indirectly incurs a net 5759
operating loss for the taxable year for federal income tax 5760
purposes, to the extent such loss resulted from depreciation 5761
expense allowed by subsection (k) of section 168 of the Internal 5762
Revenue Code and by qualifying section 179 depreciation expense, 5763
"the entire" shall be substituted for "five-sixths of the" for the 5764
purpose of divisions (A)(20)(a)(i) and (ii) of this section. 5765

The tax commissioner, under procedures established by the 5766
commissioner, may waive the add-backs related to a pass-through 5767
entity if the taxpayer owns, directly or indirectly, less than 5768
five per cent of the pass-through entity. 5769

(b) Nothing in division (A)(20) of this section shall be 5770
construed to adjust or modify the adjusted basis of any asset. 5771

(c) To the extent the add-back required under division 5772
(A)(20)(a) of this section is attributable to property generating 5773
nonbusiness income or loss allocated under section 5747.20 of the 5774
Revised Code, the add-back shall be situated to the same location 5775
as the nonbusiness income or loss generated by the property for 5776
the purpose of determining the credit under division (A) of 5777
section 5747.05 of the Revised Code. Otherwise, the add-back shall 5778
be apportioned, subject to one or more of the four alternative 5779

methods of apportionment enumerated in section 5747.21 of the Revised Code.

(d) For the purposes of division (A)(20)(a)(v) of this section, net operating loss carryback and carryforward shall not include the allowance of any net operating loss deduction carryback or carryforward to the taxable year to the extent such loss resulted from depreciation allowed by section 168(k) of the Internal Revenue Code and by the qualifying section 179 depreciation expense amount.

(e) For the purposes of divisions (A)(20) and (21) of this section:

(i) "Income taxes withheld" means the total amount withheld and remitted under sections 5747.06 and 5747.07 of the Revised Code by an employer during the employer's taxable year.

(ii) "Increase in income taxes withheld" means the amount by which the amount of income taxes withheld by an employer during the employer's current taxable year exceeds the amount of income taxes withheld by that employer during the employer's immediately preceding taxable year.

(iii) "Qualifying section 179 depreciation expense" means the difference between (I) the amount of depreciation expense directly or indirectly allowed to a taxpayer under section 179 of the Internal Revised Code, and (II) the amount of depreciation expense directly or indirectly allowed to the taxpayer under section 179 of the Internal Revenue Code as that section existed on December 31, 2002.

(21)(a) If the taxpayer was required to add an amount under division (A)(20)(a) of this section for a taxable year, deduct one of the following:

(i) One-fifth of the amount so added for each of the five succeeding taxable years if the amount so added was five-sixths of

qualifying section 179 depreciation expense or depreciation 5811
expense allowed by subsection (k) of section 168 of the Internal 5812
Revenue Code; 5813

(ii) One-half of the amount so added for each of the two 5814
succeeding taxable years if the amount so added was two-thirds of 5815
such depreciation expense; 5816

(iii) One-sixth of the amount so added for each of the six 5817
succeeding taxable years if the entire amount of such depreciation 5818
expense was so added. 5819

(b) If the amount deducted under division (A)(21)(a) of this 5820
section is attributable to an add-back allocated under division 5821
(A)(20)(c) of this section, the amount deducted shall be sitused 5822
to the same location. Otherwise, the add-back shall be apportioned 5823
using the apportionment factors for the taxable year in which the 5824
deduction is taken, subject to one or more of the four alternative 5825
methods of apportionment enumerated in section 5747.21 of the 5826
Revised Code. 5827

(c) No deduction is available under division (A)(21)(a) of 5828
this section with regard to any depreciation allowed by section 5829
168(k) of the Internal Revenue Code and by the qualifying section 5830
179 depreciation expense amount to the extent that such 5831
depreciation results in or increases a federal net operating loss 5832
carryback or carryforward. If no such deduction is available for a 5833
taxable year, the taxpayer may carry forward the amount not 5834
deducted in such taxable year to the next taxable year and add 5835
that amount to any deduction otherwise available under division 5836
(A)(21)(a) of this section for that next taxable year. The 5837
carryforward of amounts not so deducted shall continue until the 5838
entire addition required by division (A)(20)(a) of this section 5839
has been deducted. 5840

(d) No refund shall be allowed as a result of adjustments 5841

made by division (A)(21) of this section. 5842

(22) Deduct, to the extent not otherwise deducted or excluded 5843
in computing federal or Ohio adjusted gross income for the taxable 5844
year, the amount the taxpayer received during the taxable year as 5845
reimbursement for life insurance premiums under section 5919.31 of 5846
the Revised Code. 5847

(23) Deduct, to the extent not otherwise deducted or excluded 5848
in computing federal or Ohio adjusted gross income for the taxable 5849
year, the amount the taxpayer received during the taxable year as 5850
a death benefit paid by the adjutant general under section 5919.33 5851
of the Revised Code. 5852

(24) Deduct, to the extent included in federal adjusted gross 5853
income and not otherwise allowable as a deduction or exclusion in 5854
computing federal or Ohio adjusted gross income for the taxable 5855
year, military pay and allowances received by the taxpayer during 5856
the taxable year for active duty service in the United States 5857
army, air force, navy, marine corps, or coast guard or reserve 5858
components thereof or the national guard. The deduction may not be 5859
claimed for military pay and allowances received by the taxpayer 5860
while the taxpayer is stationed in this state. 5861

(25) Deduct, to the extent not otherwise allowable as a 5862
deduction or exclusion in computing federal or Ohio adjusted gross 5863
income for the taxable year and not otherwise compensated for by 5864
any other source, the amount of qualified organ donation expenses 5865
incurred by the taxpayer during the taxable year, not to exceed 5866
ten thousand dollars. A taxpayer may deduct qualified organ 5867
donation expenses only once for all taxable years beginning with 5868
taxable years beginning in 2007. 5869

For the purposes of division (A)(25) of this section: 5870

(a) "Human organ" means all or any portion of a human liver, 5871
pancreas, kidney, intestine, or lung, and any portion of human 5872

bone marrow. 5873

(b) "Qualified organ donation expenses" means travel 5874
expenses, lodging expenses, and wages and salary forgone by a 5875
taxpayer in connection with the taxpayer's donation, while living, 5876
of one or more of the taxpayer's human organs to another human 5877
being. 5878

(26) Deduct, to the extent not otherwise deducted or excluded 5879
in computing federal or Ohio adjusted gross income for the taxable 5880
year, amounts received by the taxpayer as retired personnel pay 5881
for service in the uniformed services or reserve components 5882
thereof, or the national guard, or received by the surviving 5883
spouse or former spouse of such a taxpayer under the survivor 5884
benefit plan on account of such a taxpayer's death. If the 5885
taxpayer receives income on account of retirement paid under the 5886
federal civil service retirement system or federal employees 5887
retirement system, or under any successor retirement program 5888
enacted by the congress of the United States that is established 5889
and maintained for retired employees of the United States 5890
government, and such retirement income is based, in whole or in 5891
part, on credit for the taxpayer's uniformed service, the 5892
deduction allowed under this division shall include only that 5893
portion of such retirement income that is attributable to the 5894
taxpayer's uniformed service, to the extent that portion of such 5895
retirement income is otherwise included in federal adjusted gross 5896
income and is not otherwise deducted under this section. Any 5897
amount deducted under division (A)(26) of this section is not 5898
included in a taxpayer's adjusted gross income for the purposes of 5899
section 5747.055 of the Revised Code. No amount may be deducted 5900
under division (A)(26) of this section on the basis of which a 5901
credit was claimed under section 5747.055 of the Revised Code. 5902

(27) Deduct, to the extent not otherwise deducted or excluded 5903
in computing federal or Ohio adjusted gross income for the taxable 5904

year, the amount the taxpayer received during the taxable year 5905
from the military injury relief fund created in section 5902.05 of 5906
the Revised Code. 5907

(28) Deduct, to the extent not otherwise deducted or excluded 5908
in computing federal or Ohio adjusted gross income for the taxable 5909
year, the amount the taxpayer received as a veterans bonus during 5910
the taxable year from the Ohio department of veterans services as 5911
authorized by Section 2r of Article VIII, Ohio Constitution. 5912

(29) Deduct, to the extent not otherwise deducted or excluded 5913
in computing federal or Ohio adjusted gross income for the taxable 5914
year, any income derived from a transfer agreement or from the 5915
enterprise transferred under that agreement under section 4313.02 5916
of the Revised Code. 5917

(30) Deduct, to the extent not otherwise deducted or excluded 5918
in computing federal or Ohio adjusted gross income for the taxable 5919
year, Ohio college opportunity or federal Pell grant amounts 5920
received by the taxpayer or the taxpayer's spouse or dependent 5921
pursuant to section 3333.122 of the Revised Code or 20 U.S.C. 5922
1070a, et seq., and used to pay room or board furnished by the 5923
educational institution for which the grant was awarded at the 5924
institution's facilities, including meal plans administered by the 5925
institution. For the purposes of this division, receipt of a grant 5926
includes the distribution of a grant directly to an educational 5927
institution and the crediting of the grant to the enrollee's 5928
account with the institution. 5929

(31)(a) For taxable years beginning in 2015, deduct from the 5930
portion of an individual's adjusted gross income that is business 5931
income, to the extent not otherwise deducted or excluded in 5932
computing federal or Ohio adjusted gross income for the taxable 5933
year, the lesser of the following amounts: 5934

(i) Seventy-five per cent of the individual's business 5935

income; 5936

(ii) Ninety-three thousand seven hundred fifty dollars for 5937
each spouse if spouses file separate returns under section 5747.08 5938
of the Revised Code or one hundred eighty-seven thousand five 5939
hundred dollars for all other individuals. 5940

(b) For taxable years beginning in 2016 or thereafter, deduct 5941
from the portion of an individual's adjusted gross income that is 5942
business income, to the extent not otherwise deducted or excluded 5943
in computing federal adjusted gross income for the taxable year, 5944
one hundred twenty-five thousand dollars for each spouse if 5945
spouses file separate returns under section 5747.08 of the Revised 5946
Code or two hundred fifty thousand dollars for all other 5947
individuals. 5948

(32) Deduct, as provided under section 5747.78 of the Revised 5949
Code, contributions to ABLE savings accounts made in accordance 5950
with sections 113.50 to 113.56 of the Revised Code. 5951

(B) "Business income" means income, including gain or loss, 5952
arising from transactions, activities, and sources in the regular 5953
course of a trade or business and includes income, gain, or loss 5954
from real property, tangible property, and intangible property if 5955
the acquisition, rental, management, and disposition of the 5956
property constitute integral parts of the regular course of a 5957
trade or business operation. "Business income" includes income, 5958
including gain or loss, from a partial or complete liquidation of 5959
a business, including, but not limited to, gain or loss from the 5960
sale or other disposition of goodwill. 5961

(C) "Nonbusiness income" means all income other than business 5962
income and may include, but is not limited to, compensation, rents 5963
and royalties from real or tangible personal property, capital 5964
gains, interest, dividends and distributions, patent or copyright 5965
royalties, or lottery winnings, prizes, and awards. 5966

(D) "Compensation" means any form of remuneration paid to an employee for personal services. 5967
5968

(E) "Fiduciary" means a guardian, trustee, executor, administrator, receiver, conservator, or any other person acting in any fiduciary capacity for any individual, trust, or estate. 5969
5970
5971

(F) "Fiscal year" means an accounting period of twelve months ending on the last day of any month other than December. 5972
5973

(G) "Individual" means any natural person. 5974

(H) "Internal Revenue Code" means the "Internal Revenue Code of 1986," 100 Stat. 2085, 26 U.S.C.A. 1, as amended. 5975
5976

(I) "Resident" means any of the following, provided that division (I)(3) of this section applies only to taxable years of a trust beginning in 2002 or thereafter: 5977
5978
5979

(1) An individual who is domiciled in this state, subject to section 5747.24 of the Revised Code; 5980
5981

(2) The estate of a decedent who at the time of death was domiciled in this state. The domicile tests of section 5747.24 of the Revised Code are not controlling for purposes of division (I)(2) of this section. 5982
5983
5984
5985

(3) A trust that, in whole or part, resides in this state. If only part of a trust resides in this state, the trust is a resident only with respect to that part. 5986
5987
5988

For the purposes of division (I)(3) of this section: 5989

(a) A trust resides in this state for the trust's current taxable year to the extent, as described in division (I)(3)(d) of this section, that the trust consists directly or indirectly, in whole or in part, of assets, net of any related liabilities, that were transferred, or caused to be transferred, directly or indirectly, to the trust by any of the following: 5990
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5993
5994
5995

(i) A person, a court, or a governmental entity or 5996

instrumentality on account of the death of a decedent, but only if 5997
the trust is described in division (I)(3)(e)(i) or (ii) of this 5998
section; 5999

(ii) A person who was domiciled in this state for the 6000
purposes of this chapter when the person directly or indirectly 6001
transferred assets to an irrevocable trust, but only if at least 6002
one of the trust's qualifying beneficiaries is domiciled in this 6003
state for the purposes of this chapter during all or some portion 6004
of the trust's current taxable year; 6005

(iii) A person who was domiciled in this state for the 6006
purposes of this chapter when the trust document or instrument or 6007
part of the trust document or instrument became irrevocable, but 6008
only if at least one of the trust's qualifying beneficiaries is a 6009
resident domiciled in this state for the purposes of this chapter 6010
during all or some portion of the trust's current taxable year. If 6011
a trust document or instrument became irrevocable upon the death 6012
of a person who at the time of death was domiciled in this state 6013
for purposes of this chapter, that person is a person described in 6014
division (I)(3)(a)(iii) of this section. 6015

(b) A trust is irrevocable to the extent that the transferor 6016
is not considered to be the owner of the net assets of the trust 6017
under sections 671 to 678 of the Internal Revenue Code. 6018

(c) With respect to a trust other than a charitable lead 6019
trust, "qualifying beneficiary" has the same meaning as "potential 6020
current beneficiary" as defined in section 1361(e)(2) of the 6021
Internal Revenue Code, and with respect to a charitable lead trust 6022
"qualifying beneficiary" is any current, future, or contingent 6023
beneficiary, but with respect to any trust "qualifying 6024
beneficiary" excludes a person or a governmental entity or 6025
instrumentality to any of which a contribution would qualify for 6026
the charitable deduction under section 170 of the Internal Revenue 6027
Code. 6028

(d) For the purposes of division (I)(3)(a) of this section, 6029
the extent to which a trust consists directly or indirectly, in 6030
whole or in part, of assets, net of any related liabilities, that 6031
were transferred directly or indirectly, in whole or part, to the 6032
trust by any of the sources enumerated in that division shall be 6033
ascertained by multiplying the fair market value of the trust's 6034
assets, net of related liabilities, by the qualifying ratio, which 6035
shall be computed as follows: 6036

(i) The first time the trust receives assets, the numerator 6037
of the qualifying ratio is the fair market value of those assets 6038
at that time, net of any related liabilities, from sources 6039
enumerated in division (I)(3)(a) of this section. The denominator 6040
of the qualifying ratio is the fair market value of all the 6041
trust's assets at that time, net of any related liabilities. 6042

(ii) Each subsequent time the trust receives assets, a 6043
revised qualifying ratio shall be computed. The numerator of the 6044
revised qualifying ratio is the sum of (1) the fair market value 6045
of the trust's assets immediately prior to the subsequent 6046
transfer, net of any related liabilities, multiplied by the 6047
qualifying ratio last computed without regard to the subsequent 6048
transfer, and (2) the fair market value of the subsequently 6049
transferred assets at the time transferred, net of any related 6050
liabilities, from sources enumerated in division (I)(3)(a) of this 6051
section. The denominator of the revised qualifying ratio is the 6052
fair market value of all the trust's assets immediately after the 6053
subsequent transfer, net of any related liabilities. 6054

(iii) Whether a transfer to the trust is by or from any of 6055
the sources enumerated in division (I)(3)(a) of this section shall 6056
be ascertained without regard to the domicile of the trust's 6057
beneficiaries. 6058

(e) For the purposes of division (I)(3)(a)(i) of this 6059
section: 6060

(i) A trust is described in division (I)(3)(e)(i) of this section if the trust is a testamentary trust and the testator of that testamentary trust was domiciled in this state at the time of the testator's death for purposes of the taxes levied under Chapter 5731. of the Revised Code.

(ii) A trust is described in division (I)(3)(e)(ii) of this section if the transfer is a qualifying transfer described in any of divisions (I)(3)(f)(i) to (vi) of this section, the trust is an irrevocable inter vivos trust, and at least one of the trust's qualifying beneficiaries is domiciled in this state for purposes of this chapter during all or some portion of the trust's current taxable year.

(f) For the purposes of division (I)(3)(e)(ii) of this section, a "qualifying transfer" is a transfer of assets, net of any related liabilities, directly or indirectly to a trust, if the transfer is described in any of the following:

(i) The transfer is made to a trust, created by the decedent before the decedent's death and while the decedent was domiciled in this state for the purposes of this chapter, and, prior to the death of the decedent, the trust became irrevocable while the decedent was domiciled in this state for the purposes of this chapter.

(ii) The transfer is made to a trust to which the decedent, prior to the decedent's death, had directly or indirectly transferred assets, net of any related liabilities, while the decedent was domiciled in this state for the purposes of this chapter, and prior to the death of the decedent the trust became irrevocable while the decedent was domiciled in this state for the purposes of this chapter.

(iii) The transfer is made on account of a contractual relationship existing directly or indirectly between the

transferor and either the decedent or the estate of the decedent 6092
at any time prior to the date of the decedent's death, and the 6093
decedent was domiciled in this state at the time of death for 6094
purposes of the taxes levied under Chapter 5731. of the Revised 6095
Code. 6096

(iv) The transfer is made to a trust on account of a 6097
contractual relationship existing directly or indirectly between 6098
the transferor and another person who at the time of the 6099
decedent's death was domiciled in this state for purposes of this 6100
chapter. 6101

(v) The transfer is made to a trust on account of the will of 6102
a testator who was domiciled in this state at the time of the 6103
testator's death for purposes of the taxes levied under Chapter 6104
5731. of the Revised Code. 6105

(vi) The transfer is made to a trust created by or caused to 6106
be created by a court, and the trust was directly or indirectly 6107
created in connection with or as a result of the death of an 6108
individual who, for purposes of the taxes levied under Chapter 6109
5731. of the Revised Code, was domiciled in this state at the time 6110
of the individual's death. 6111

(g) The tax commissioner may adopt rules to ascertain the 6112
part of a trust residing in this state. 6113

(J) "Nonresident" means an individual or estate that is not a 6114
resident. An individual who is a resident for only part of a 6115
taxable year is a nonresident for the remainder of that taxable 6116
year. 6117

(K) "Pass-through entity" has the same meaning as in section 6118
5733.04 of the Revised Code. 6119

(L) "Return" means the notifications and reports required to 6120
be filed pursuant to this chapter for the purpose of reporting the 6121
tax due and includes declarations of estimated tax when so 6122

required. 6123

(M) "Taxable year" means the calendar year or the taxpayer's 6124
fiscal year ending during the calendar year, or fractional part 6125
thereof, upon which the adjusted gross income is calculated 6126
pursuant to this chapter. 6127

(N) "Taxpayer" means any person subject to the tax imposed by 6128
section 5747.02 of the Revised Code or any pass-through entity 6129
that makes the election under division (D) of section 5747.08 of 6130
the Revised Code. 6131

(O) "Dependents" means dependents as defined in the Internal 6132
Revenue Code and as claimed in the taxpayer's federal income tax 6133
return for the taxable year or which the taxpayer would have been 6134
permitted to claim had the taxpayer filed a federal income tax 6135
return. 6136

(P) "Principal county of employment" means, in the case of a 6137
nonresident, the county within the state in which a taxpayer 6138
performs services for an employer or, if those services are 6139
performed in more than one county, the county in which the major 6140
portion of the services are performed. 6141

(Q) As used in sections 5747.50 to 5747.55 of the Revised 6142
Code: 6143

(1) "Subdivision" means any county, municipal corporation, 6144
park district, or township. 6145

(2) "Essential local government purposes" includes all 6146
functions that any subdivision is required by general law to 6147
exercise, including like functions that are exercised under a 6148
charter adopted pursuant to the Ohio Constitution. 6149

(R) "Overpayment" means any amount already paid that exceeds 6150
the figure determined to be the correct amount of the tax. 6151

(S) "Taxable income" or "Ohio taxable income" applies only to 6152

estates and trusts, and means federal taxable income, as defined 6153
and used in the Internal Revenue Code, adjusted as follows: 6154

(1) Add interest or dividends, net of ordinary, necessary, 6155
and reasonable expenses not deducted in computing federal taxable 6156
income, on obligations or securities of any state or of any 6157
political subdivision or authority of any state, other than this 6158
state and its subdivisions and authorities, but only to the extent 6159
that such net amount is not otherwise includible in Ohio taxable 6160
income and is described in either division (S)(1)(a) or (b) of 6161
this section: 6162

(a) The net amount is not attributable to the S portion of an 6163
electing small business trust and has not been distributed to 6164
beneficiaries for the taxable year; 6165

(b) The net amount is attributable to the S portion of an 6166
electing small business trust for the taxable year. 6167

(2) Add interest or dividends, net of ordinary, necessary, 6168
and reasonable expenses not deducted in computing federal taxable 6169
income, on obligations of any authority, commission, 6170
instrumentality, territory, or possession of the United States to 6171
the extent that the interest or dividends are exempt from federal 6172
income taxes but not from state income taxes, but only to the 6173
extent that such net amount is not otherwise includible in Ohio 6174
taxable income and is described in either division (S)(1)(a) or 6175
(b) of this section; 6176

(3) Add the amount of personal exemption allowed to the 6177
estate pursuant to section 642(b) of the Internal Revenue Code; 6178

(4) Deduct interest or dividends, net of related expenses 6179
deducted in computing federal taxable income, on obligations of 6180
the United States and its territories and possessions or of any 6181
authority, commission, or instrumentality of the United States to 6182
the extent that the interest or dividends are exempt from state 6183

taxes under the laws of the United States, but only to the extent 6184
that such amount is included in federal taxable income and is 6185
described in either division (S)(1)(a) or (b) of this section; 6186

(5) Deduct the amount of wages and salaries, if any, not 6187
otherwise allowable as a deduction but that would have been 6188
allowable as a deduction in computing federal taxable income for 6189
the taxable year, had the targeted jobs credit allowed under 6190
sections 38, 51, and 52 of the Internal Revenue Code not been in 6191
effect, but only to the extent such amount relates either to 6192
income included in federal taxable income for the taxable year or 6193
to income of the S portion of an electing small business trust for 6194
the taxable year; 6195

(6) Deduct any interest or interest equivalent, net of 6196
related expenses deducted in computing federal taxable income, on 6197
public obligations and purchase obligations, but only to the 6198
extent that such net amount relates either to income included in 6199
federal taxable income for the taxable year or to income of the S 6200
portion of an electing small business trust for the taxable year; 6201

(7) Add any loss or deduct any gain resulting from sale, 6202
exchange, or other disposition of public obligations to the extent 6203
that such loss has been deducted or such gain has been included in 6204
computing either federal taxable income or income of the S portion 6205
of an electing small business trust for the taxable year; 6206

(8) Except in the case of the final return of an estate, add 6207
any amount deducted by the taxpayer on both its Ohio estate tax 6208
return pursuant to section 5731.14 of the Revised Code, and on its 6209
federal income tax return in determining federal taxable income; 6210

(9)(a) Deduct any amount included in federal taxable income 6211
solely because the amount represents a reimbursement or refund of 6212
expenses that in a previous year the decedent had deducted as an 6213
itemized deduction pursuant to section 63 of the Internal Revenue 6214

Code and applicable treasury regulations. The deduction otherwise 6215
allowed under division (S)(9)(a) of this section shall be reduced 6216
to the extent the reimbursement is attributable to an amount the 6217
taxpayer or decedent deducted under this section in any taxable 6218
year. 6219

(b) Add any amount not otherwise included in Ohio taxable 6220
income for any taxable year to the extent that the amount is 6221
attributable to the recovery during the taxable year of any amount 6222
deducted or excluded in computing federal or Ohio taxable income 6223
in any taxable year, but only to the extent such amount has not 6224
been distributed to beneficiaries for the taxable year. 6225

(10) Deduct any portion of the deduction described in section 6226
1341(a)(2) of the Internal Revenue Code, for repaying previously 6227
reported income received under a claim of right, that meets both 6228
of the following requirements: 6229

(a) It is allowable for repayment of an item that was 6230
included in the taxpayer's taxable income or the decedent's 6231
adjusted gross income for a prior taxable year and did not qualify 6232
for a credit under division (A) or (B) of section 5747.05 of the 6233
Revised Code for that year. 6234

(b) It does not otherwise reduce the taxpayer's taxable 6235
income or the decedent's adjusted gross income for the current or 6236
any other taxable year. 6237

(11) Add any amount claimed as a credit under section 6238
5747.059 or 5747.65 of the Revised Code to the extent that the 6239
amount satisfies either of the following: 6240

(a) The amount was deducted or excluded from the computation 6241
of the taxpayer's federal taxable income as required to be 6242
reported for the taxpayer's taxable year under the Internal 6243
Revenue Code; 6244

(b) The amount resulted in a reduction in the taxpayer's 6245

federal taxable income as required to be reported for any of the 6246
taxpayer's taxable years under the Internal Revenue Code. 6247

(12) Deduct any amount, net of related expenses deducted in 6248
computing federal taxable income, that a trust is required to 6249
report as farm income on its federal income tax return, but only 6250
if the assets of the trust include at least ten acres of land 6251
satisfying the definition of "land devoted exclusively to 6252
agricultural use" under section 5713.30 of the Revised Code, 6253
regardless of whether the land is valued for tax purposes as such 6254
land under sections 5713.30 to 5713.38 of the Revised Code. If the 6255
trust is a pass-through entity investor, section 5747.231 of the 6256
Revised Code applies in ascertaining if the trust is eligible to 6257
claim the deduction provided by division (S)(12) of this section 6258
in connection with the pass-through entity's farm income. 6259

Except for farm income attributable to the S portion of an 6260
electing small business trust, the deduction provided by division 6261
(S)(12) of this section is allowed only to the extent that the 6262
trust has not distributed such farm income. Division (S)(12) of 6263
this section applies only to taxable years of a trust beginning in 6264
2002 or thereafter. 6265

(13) Add the net amount of income described in section 641(c) 6266
of the Internal Revenue Code to the extent that amount is not 6267
included in federal taxable income. 6268

(14) Add or deduct the amount the taxpayer would be required 6269
to add or deduct under division (A)(20) or (21) of this section if 6270
the taxpayer's Ohio taxable income were computed in the same 6271
manner as an individual's Ohio adjusted gross income is computed 6272
under this section. In the case of a trust, division (S)(14) of 6273
this section applies only to any of the trust's taxable years 6274
beginning in 2002 or thereafter. 6275

(T) "School district income" and "school district income tax" 6276

have the same meanings as in section 5748.01 of the Revised Code. 6277

(U) As used in divisions (A)(8), (A)(9), (S)(6), and (S)(7) 6278
of this section, "public obligations," "purchase obligations," and 6279
"interest or interest equivalent" have the same meanings as in 6280
section 5709.76 of the Revised Code. 6281

(V) "Limited liability company" means any limited liability 6282
company formed under Chapter 1705. of the Revised Code or under 6283
the laws of any other state. 6284

(W) "Pass-through entity investor" means any person who, 6285
during any portion of a taxable year of a pass-through entity, is 6286
a partner, member, shareholder, or equity investor in that 6287
pass-through entity. 6288

(X) "Banking day" has the same meaning as in section 1304.01 6289
of the Revised Code. 6290

(Y) "Month" means a calendar month. 6291

(Z) "Quarter" means the first three months, the second three 6292
months, the third three months, or the last three months of the 6293
taxpayer's taxable year. 6294

(AA)(1) "Eligible institution" means a state university or 6295
state institution of higher education as defined in section 6296
3345.011 of the Revised Code, or a private, nonprofit college, 6297
university, or other post-secondary institution located in this 6298
state that possesses a certificate of authorization issued by the 6299
chancellor of higher education pursuant to Chapter 1713. of the 6300
Revised Code or a certificate of registration issued by the state 6301
board of career colleges and schools under Chapter 3332. of the 6302
Revised Code. 6303

(2) "Qualified tuition and fees" means tuition and fees 6304
imposed by an eligible institution as a condition of enrollment or 6305
attendance, not exceeding two thousand five hundred dollars in 6306

each of the individual's first two years of post-secondary education. If the individual is a part-time student, "qualified tuition and fees" includes tuition and fees paid for the academic equivalent of the first two years of post-secondary education during a maximum of five taxable years, not exceeding a total of five thousand dollars. "Qualified tuition and fees" does not include:

(a) Expenses for any course or activity involving sports, games, or hobbies unless the course or activity is part of the individual's degree or diploma program;

(b) The cost of books, room and board, student activity fees, athletic fees, insurance expenses, or other expenses unrelated to the individual's academic course of instruction;

(c) Tuition, fees, or other expenses paid or reimbursed through an employer, scholarship, grant in aid, or other educational benefit program.

(BB)(1) "Modified business income" means the business income included in a trust's Ohio taxable income after such taxable income is first reduced by the qualifying trust amount, if any.

(2) "Qualifying trust amount" of a trust means capital gains and losses from the sale, exchange, or other disposition of equity or ownership interests in, or debt obligations of, a qualifying investee to the extent included in the trust's Ohio taxable income, but only if the following requirements are satisfied:

(a) The book value of the qualifying investee's physical assets in this state and everywhere, as of the last day of the qualifying investee's fiscal or calendar year ending immediately prior to the date on which the trust recognizes the gain or loss, is available to the trust.

(b) The requirements of section 5747.011 of the Revised Code are satisfied for the trust's taxable year in which the trust

recognizes the gain or loss. 6338

Any gain or loss that is not a qualifying trust amount is 6339
modified business income, qualifying investment income, or 6340
modified nonbusiness income, as the case may be. 6341

(3) "Modified nonbusiness income" means a trust's Ohio 6342
taxable income other than modified business income, other than the 6343
qualifying trust amount, and other than qualifying investment 6344
income, as defined in section 5747.012 of the Revised Code, to the 6345
extent such qualifying investment income is not otherwise part of 6346
modified business income. 6347

(4) "Modified Ohio taxable income" applies only to trusts, 6348
and means the sum of the amounts described in divisions (BB)(4)(a) 6349
to (c) of this section: 6350

(a) The fraction, calculated under section 5747.013, and 6351
applying section 5747.231 of the Revised Code, multiplied by the 6352
sum of the following amounts: 6353

(i) The trust's modified business income; 6354

(ii) The trust's qualifying investment income, as defined in 6355
section 5747.012 of the Revised Code, but only to the extent the 6356
qualifying investment income does not otherwise constitute 6357
modified business income and does not otherwise constitute a 6358
qualifying trust amount. 6359

(b) The qualifying trust amount multiplied by a fraction, the 6360
numerator of which is the sum of the book value of the qualifying 6361
investee's physical assets in this state on the last day of the 6362
qualifying investee's fiscal or calendar year ending immediately 6363
prior to the day on which the trust recognizes the qualifying 6364
trust amount, and the denominator of which is the sum of the book 6365
value of the qualifying investee's total physical assets 6366
everywhere on the last day of the qualifying investee's fiscal or 6367
calendar year ending immediately prior to the day on which the 6368

trust recognizes the qualifying trust amount. If, for a taxable 6369
year, the trust recognizes a qualifying trust amount with respect 6370
to more than one qualifying investee, the amount described in 6371
division (BB)(4)(b) of this section shall equal the sum of the 6372
products so computed for each such qualifying investee. 6373

(c)(i) With respect to a trust or portion of a trust that is 6374
a resident as ascertained in accordance with division (I)(3)(d) of 6375
this section, its modified nonbusiness income. 6376

(ii) With respect to a trust or portion of a trust that is 6377
not a resident as ascertained in accordance with division 6378
(I)(3)(d) of this section, the amount of its modified nonbusiness 6379
income satisfying the descriptions in divisions (B)(2) to (5) of 6380
section 5747.20 of the Revised Code, except as otherwise provided 6381
in division (BB)(4)(c)(ii) of this section. With respect to a 6382
trust or portion of a trust that is not a resident as ascertained 6383
in accordance with division (I)(3)(d) of this section, the trust's 6384
portion of modified nonbusiness income recognized from the sale, 6385
exchange, or other disposition of a debt interest in or equity 6386
interest in a section 5747.212 entity, as defined in section 6387
5747.212 of the Revised Code, without regard to division (A) of 6388
that section, shall not be allocated to this state in accordance 6389
with section 5747.20 of the Revised Code but shall be apportioned 6390
to this state in accordance with division (B) of section 5747.212 6391
of the Revised Code without regard to division (A) of that 6392
section. 6393

If the allocation and apportionment of a trust's income under 6394
divisions (BB)(4)(a) and (c) of this section do not fairly 6395
represent the modified Ohio taxable income of the trust in this 6396
state, the alternative methods described in division (C) of 6397
section 5747.21 of the Revised Code may be applied in the manner 6398
and to the same extent provided in that section. 6399

(5)(a) Except as set forth in division (BB)(5)(b) of this 6400

section, "qualifying investee" means a person in which a trust has
an equity or ownership interest, or a person or unit of government
the debt obligations of either of which are owned by a trust. For
the purposes of division (BB)(2)(a) of this section and for the
purpose of computing the fraction described in division (BB)(4)(b)
of this section, all of the following apply:

(i) If the qualifying investee is a member of a qualifying
controlled group on the last day of the qualifying investee's
fiscal or calendar year ending immediately prior to the date on
which the trust recognizes the gain or loss, then "qualifying
investee" includes all persons in the qualifying controlled group
on such last day.

(ii) If the qualifying investee, or if the qualifying
investee and any members of the qualifying controlled group of
which the qualifying investee is a member on the last day of the
qualifying investee's fiscal or calendar year ending immediately
prior to the date on which the trust recognizes the gain or loss,
separately or cumulatively own, directly or indirectly, on the
last day of the qualifying investee's fiscal or calendar year
ending immediately prior to the date on which the trust recognizes
the qualifying trust amount, more than fifty per cent of the
equity of a pass-through entity, then the qualifying investee and
the other members are deemed to own the proportionate share of the
pass-through entity's physical assets which the pass-through
entity directly or indirectly owns on the last day of the
pass-through entity's calendar or fiscal year ending within or
with the last day of the qualifying investee's fiscal or calendar
year ending immediately prior to the date on which the trust
recognizes the qualifying trust amount.

(iii) For the purposes of division (BB)(5)(a)(iii) of this
section, "upper level pass-through entity" means a pass-through
entity directly or indirectly owning any equity of another

pass-through entity, and "lower level pass-through entity" means 6433
that other pass-through entity. 6434

An upper level pass-through entity, whether or not it is also 6435
a qualifying investee, is deemed to own, on the last day of the 6436
upper level pass-through entity's calendar or fiscal year, the 6437
proportionate share of the lower level pass-through entity's 6438
physical assets that the lower level pass-through entity directly 6439
or indirectly owns on the last day of the lower level pass-through 6440
entity's calendar or fiscal year ending within or with the last 6441
day of the upper level pass-through entity's fiscal or calendar 6442
year. If the upper level pass-through entity directly and 6443
indirectly owns less than fifty per cent of the equity of the 6444
lower level pass-through entity on each day of the upper level 6445
pass-through entity's calendar or fiscal year in which or with 6446
which ends the calendar or fiscal year of the lower level 6447
pass-through entity and if, based upon clear and convincing 6448
evidence, complete information about the location and cost of the 6449
physical assets of the lower pass-through entity is not available 6450
to the upper level pass-through entity, then solely for purposes 6451
of ascertaining if a gain or loss constitutes a qualifying trust 6452
amount, the upper level pass-through entity shall be deemed as 6453
owning no equity of the lower level pass-through entity for each 6454
day during the upper level pass-through entity's calendar or 6455
fiscal year in which or with which ends the lower level 6456
pass-through entity's calendar or fiscal year. Nothing in division 6457
(BB)(5)(a)(iii) of this section shall be construed to provide for 6458
any deduction or exclusion in computing any trust's Ohio taxable 6459
income. 6460

(b) With respect to a trust that is not a resident for the 6461
taxable year and with respect to a part of a trust that is not a 6462
resident for the taxable year, "qualifying investee" for that 6463
taxable year does not include a C corporation if both of the 6464

following apply: 6465

(i) During the taxable year the trust or part of the trust 6466
recognizes a gain or loss from the sale, exchange, or other 6467
disposition of equity or ownership interests in, or debt 6468
obligations of, the C corporation. 6469

(ii) Such gain or loss constitutes nonbusiness income. 6470

(6) "Available" means information is such that a person is 6471
able to learn of the information by the due date plus extensions, 6472
if any, for filing the return for the taxable year in which the 6473
trust recognizes the gain or loss. 6474

(CC) "Qualifying controlled group" has the same meaning as in 6475
section 5733.04 of the Revised Code. 6476

(DD) "Related member" has the same meaning as in section 6477
5733.042 of the Revised Code. 6478

(EE)(1) For the purposes of division (EE) of this section: 6479

(a) "Qualifying person" means any person other than a 6480
qualifying corporation. 6481

(b) "Qualifying corporation" means any person classified for 6482
federal income tax purposes as an association taxable as a 6483
corporation, except either of the following: 6484

(i) A corporation that has made an election under subchapter 6485
S, chapter one, subtitle A, of the Internal Revenue Code for its 6486
taxable year ending within, or on the last day of, the investor's 6487
taxable year; 6488

(ii) A subsidiary that is wholly owned by any corporation 6489
that has made an election under subchapter S, chapter one, 6490
subtitle A of the Internal Revenue Code for its taxable year 6491
ending within, or on the last day of, the investor's taxable year. 6492

(2) For the purposes of this chapter, unless expressly stated 6493
otherwise, no qualifying person indirectly owns any asset directly 6494

or indirectly owned by any qualifying corporation. 6495

(FF) For purposes of this chapter and Chapter 5751. of the 6496
Revised Code: 6497

(1) "Trust" does not include a qualified pre-income tax 6498
trust. 6499

(2) A "qualified pre-income tax trust" is any pre-income tax 6500
trust that makes a qualifying pre-income tax trust election as 6501
described in division (FF)(3) of this section. 6502

(3) A "qualifying pre-income tax trust election" is an 6503
election by a pre-income tax trust to subject to the tax imposed 6504
by section 5751.02 of the Revised Code the pre-income tax trust 6505
and all pass-through entities of which the trust owns or controls, 6506
directly, indirectly, or constructively through related interests, 6507
five per cent or more of the ownership or equity interests. The 6508
trustee shall notify the tax commissioner in writing of the 6509
election on or before April 15, 2006. The election, if timely 6510
made, shall be effective on and after January 1, 2006, and shall 6511
apply for all tax periods and tax years until revoked by the 6512
trustee of the trust. 6513

(4) A "pre-income tax trust" is a trust that satisfies all of 6514
the following requirements: 6515

(a) The document or instrument creating the trust was 6516
executed by the grantor before January 1, 1972; 6517

(b) The trust became irrevocable upon the creation of the 6518
trust; and 6519

(c) The grantor was domiciled in this state at the time the 6520
trust was created. 6521

(GG) "Uniformed services" has the same meaning as in 10 6522
U.S.C. 101. 6523

(HH) "Taxable business income" means the amount by which an 6524

individual's business income that is included in federal adjusted 6525
gross income exceeds the amount of business income the individual 6526
is authorized to deduct under division (A)(31) of this section for 6527
the taxable year. 6528

Sec. 5747.78. In computing Ohio adjusted gross income, a 6529
deduction from federal adjusted gross income is allowed to a 6530
contributor for amounts contributed during the taxable year to an 6531
ABLE savings account opened in accordance with sections 113.50 to 6532
113.56 of the Revised Code to the extent that the amounts 6533
contributed have not been deducted in computing the contributor's 6534
federal adjusted gross income for the taxable year. The total 6535
amount of contributions deducted for any taxable year by a 6536
taxpayer or the taxpayer and the taxpayer's spouse, regardless of 6537
whether the taxpayer and the taxpayer's spouse file separate 6538
returns or a joint return, shall not exceed the annual 6539
contribution limit for each beneficiary for whom contributions are 6540
made. If the total annual contributions for a beneficiary exceed 6541
the annual contribution limit, the excess may be carried forward 6542
and deducted in future taxable years until the contributions have 6543
been fully deducted. 6544

As used in this section, "annual contribution limit" means 6545
the limit prescribed in section 5747.70 of the Revised Code on the 6546
dollar amount of contributions and purchases that a taxpayer, or a 6547
taxpayer and the taxpayer's spouse, may deduct during a taxable 6548
year under that section with respect to each beneficiary for whom 6549
contributions or purchases are made. 6550

Section 101.02. That existing sections 9.833, 113.50, 113.51, 6551
113.52, 113.53, 113.54, 340.034, 3301.0714, 3701.07, 3701.61, 6552
4723.071, 4723.32, 4723.61, 4723.64, 4723.651, 4723.67, 4723.68, 6553
5119.25, 5123.02, 5123.1610, 5123.41, 5123.42, 5123.421, 5123.422, 6554
5123.43, 5123.44, 5123.441, 5123.45, 5123.451, 5123.46, 5123.47, 6555

5123.651, 5124.10, 5124.101, 5124.151, 5124.34, 5124.45, 5126.05, 6556
5126.36, 5165.01, 5166.01, 5705.19, 5705.192, 5705.222, 5705.25, 6557
5709.40, 5709.73, 5709.78, and 5747.01 and sections 3701.611 and 6558
3701.62 of the Revised Code are hereby repealed. 6559

Section 610.10. That Sections 110.12, 259.110, 289.10, 6560
305.198, and 812.40 of Am. Sub. H.B. 64 of the 131st General 6561
Assembly be amended to read as follows: 6562

Sec. 110.12. Sections 110.10 and 110.11 of ~~this act~~ Am. Sub. 6563
H.B. 64 of the 131st General Assembly shall take effect ~~September~~ 6564
~~15, 2016~~ July 1, 2017. 6565

It is the intent of this amendment to delay the taking effect 6566
of the amendments to sections 340.01, 340.03, 340.15, and 5119.21 6567
of the Revised Code, as contemplated by the amendment, until July 6568
1, 2017. 6569

Sec. 259.110. TARGETED CASE MANAGEMENT SERVICES 6570

County boards of developmental disabilities shall pay the 6571
nonfederal portion of targeted case management costs to the 6572
Department of Developmental Disabilities. 6573

The Director of Developmental Disabilities and the Medicaid 6574
Director may enter into an interagency agreement under which the 6575
Department of Developmental Disabilities shall transfer cash from 6576
the Targeted Case Management Fund (Fund 5DJ0) to the Health 6577
Care/Medicaid Support and Recoveries Fund (Fund 5DL0) used by the 6578
Department of Medicaid in an amount equal to the nonfederal 6579
portion of the cost of targeted case management services paid by 6580
county boards. Under the agreement, the Department of Medicaid 6581
shall pay the total cost of targeted case management claims. The 6582
transfer shall be made using an intrastate transfer voucher. 6583

TRANSFER TO MEDICAID WAIVER FUND 6584

On July 1, 2016, or as soon as possible thereafter, the 6585
Director of Budget and Management shall transfer the cash balance 6586
in the Targeted Case Management Fund (Fund 5DJ0) to the Medicaid 6587
Waiver Fund (Fund 3G60), both used by the Department of 6588
Developmental Disabilities. Upon completion of the transfer, Fund 6589
5DJ0 is hereby abolished. The Director of Budget and Management 6590
shall cancel any existing encumbrances against appropriation item 6591
653626, Targeted Case Management Services, and appropriation item 6592
322625, Targeted Case Management Match, and reestablish them 6593
against appropriation item 653639, Medicaid Waiver Services. The 6594
reestablished encumbrance amounts are hereby appropriated. 6595

Sec. 289.10. DOH DEPARTMENT OF HEALTH 6596

General Revenue Fund 6597

GRF 440412	Cancer Incidence	\$	600,000	\$	600,000	6598
	Surveillance System					
GRF 440413	Local Health	\$	823,061	\$	823,061	6599
	Departments					
GRF 440416	Mothers and Children	\$	4,428,015	\$	4,428,015	6600
	Safety Net Services					
GRF 440418	Immunizations	\$	5,988,545	\$	5,988,545	6601
GRF 440431	Free Clinics Safety	\$	437,326	\$	437,326	6602
	Net Services					
GRF 440438	Breast and Cervical	\$	823,217	\$	823,217	6603
	Cancer Screening					
GRF 440444	AIDS Prevention and	\$	5,842,315	\$	5,842,315	6604
	Treatment					
GRF 440451	Public Health	\$	5,000,000	\$	5,000,000	6605
	Laboratory					
GRF 440452	Child and Family	\$	630,444	\$	630,444	6606
	Health Services Match					
GRF 440453	Health Care Quality	\$	5,000,000	\$	5,000,000	6607

	Assurance				
GRF 440454	Environmental Health	\$	1,209,430	\$	1,209,430
GRF 440459	Help Me Grow	\$	31,708,080	\$	31,708,080
					<u>20,598,171</u>
GRF 440465	FQHC Primary Care	\$	2,686,688	\$	2,686,688
	Workforce Initiative				
GRF 440467	Access to Dental Care	\$	540,484	\$	540,484
GRF 440468	Chronic Disease and	\$	2,466,127	\$	2,466,127
	Injury Prevention				
GRF 440472	Alcohol Testing	\$	1,114,244	\$	1,114,244
GRF 440473	Tobacco Prevention	\$	5,050,000	\$	7,050,000
	Cessation and				
	Enforcement				
GRF 440474	Infant Vitality	\$	4,116,688	\$	4,116,688
GRF 440477	Emergency Preparation	\$	2,000,000	\$	2,000,000
	and Response				
GRF 440481	Lupus Awareness	\$	250,000	\$	250,000
GRF 440505	Medically Handicapped	\$	7,512,451	\$	7,512,451
	Children				
GRF 440507	Targeted Health Care	\$	1,090,414	\$	1,090,414
	Services Over 21				
GRF 654453	Medicaid - Health Care	\$	3,300,000	\$	3,300,000
	Quality Assurance				
TOTAL GRF General Revenue Fund		\$	92,617,529	\$	94,617,529
					<u>83,507,620</u>
	Highway Safety Fund Group				6622
4T40 440603	Child Highway Safety	\$	280,000	\$	280,000
TOTAL HSF Highway Safety Fund Group		\$	280,000	\$	280,000
	Dedicated Purpose Fund Group				6625
4700 440647	Fee Supported	\$	23,958,743	\$	24,183,552
	Programs				
4710 440619	Certificate of Need	\$	878,433	\$	878,433

4730	440622	Lab Operating Expenses	\$	5,250,000	\$	5,250,000	6628
4770	440627	Medically Handicapped Children Audit	\$	3,692,703	\$	3,692,703	6629
4D60	440608	Genetics Services	\$	3,311,039	\$	3,311,039	6630
4F90	440610	Sickle Cell Disease Control	\$	1,032,824	\$	1,032,824	6631
4G00	440636	Heirloom Birth Certificate	\$	5,000	\$	5,000	6632
4G00	440637	Birth Certificate Surcharge	\$	5,000	\$	5,000	6633
4L30	440609	HIV Care and Miscellaneous Expenses	\$	15,000,000	\$	15,000,000	6634
4P40	440628	Ohio Physician Loan Repayment	\$	700,000	\$	700,000	6635
4V60	440641	Save Our Sight	\$	2,550,000	\$	2,550,000	6636
5B50	440616	Quality, Monitoring, and Inspection	\$	716,511	\$	736,194	6637
5BX0	440656	Tobacco Use Prevention	\$	6,350,000	\$	6,350,000	6638
5CN0	440645	Choose Life	\$	75,000	\$	75,000	6639
5D60	440620	Second Chance Trust	\$	1,500,000	\$	1,500,000	6640
5ED0	440651	Smoke Free Indoor Air	\$	400,000	\$	400,000	6641
5G40	440639	Adoption Services	\$	20,000	\$	20,000	6642
5PE0	440659	Breast and Cervical Cancer Services	\$	300,000	\$	300,000	6643
5QH0	440661	Dental Hygiene Resources Shortage Area	\$	5,000	\$	5,000	6644
5QJ0	440662	Dental Hygienist Loan Repayment	\$	80,000	\$	80,000	6645
5Z70	440624	Ohio Dentist Loan	\$	140,000	\$	200,000	6646

		Repayment				
6100	440626	Radiation Emergency	\$	1,086,098	\$	1,086,098
		Response				6647
6660	440607	Medically Handicapped	\$	19,739,617	\$	19,739,617
		Children - County				6648
		Assessments				
6980	440634	Nurse Aide Training	\$	120,000	\$	120,000
						6649
TOTAL DPF		Dedicated Purpose Fund	\$	87,615,968	\$	87,220,460
		Group				6650
		Internal Service Activity Fund Group				6651
1420	440646	Agency Health	\$	3,279,509	\$	3,130,613
		Services				6652
2110	440613	Central Support	\$	30,052,469	\$	30,052,469
		Indirect Costs				6653
TOTAL ISA		Internal Service Activity	\$	33,331,978	\$	33,183,082
		Fund Group				6654
		Holding Account Fund Group				6655
R014	440631	Vital Statistics	\$	44,986	\$	44,986
						6656
R048	440625	Refunds, Grants	\$	20,000	\$	20,000
		Reconciliation, and				6657
		Audit Settlements				
TOTAL HLD		Holding Account Fund	\$	64,986	\$	64,986
		Group				6658
		Federal Fund Group				6659
3200	440601	Maternal Child Health	\$	22,000,000	\$	22,000,000
		Block Grant				6660
3870	440602	Preventive Health	\$	8,000,000	\$	8,000,000
		Block Grant				6661
3890	440604	Women, Infants, and	\$	240,000,000	\$	240,000,000
		Children				6662
3910	440606	Medicare Survey and	\$	18,000,000	\$	18,000,000
		Certification				6663

3920	440618	Federal Public Health Programs	\$	107,198,791	\$	107,198,791	6664
						<u>93,198,791</u>	
3GD0	654601	Medicaid Program Support	\$	22,392,094	\$	22,392,094	6665
3GN0	440660	Public Health Emergency Preparedness	\$	27,941,795	\$	27,941,795	6666
TOTAL FED	Federal Fund Group		\$	445,532,680	\$	445,532,680	6667
						<u>431,532,680</u>	
TOTAL ALL BUDGET FUND GROUPS			\$	659,443,141	\$	660,898,737	6668
						<u>635,788,828</u>	

Sec. 305.198. OHIO WORKS FIRST AND SNAP WORK REQUIREMENTS AND SERVICES 6670
SERVICES 6671

Of the foregoing appropriation item 600410, TANF 6672
State/Maintenance of Effort, \$500,000 in each fiscal year shall be 6673
used by the Department of Job and Family Services for both of the 6674
following: 6675

(A) To establish a pilot program to implement reforms to the 6676
work requirements of the Ohio Works First program and Supplemental 6677
Nutrition Assistance Program. The pilot program shall be operated 6678
during fiscal years 2016 and 2017 in Cuyahoga County. 6679

(B) To provide services to Supplemental Nutrition Assistance 6680
Program recipients who face significant barriers to employment, 6681
including recipients who have disabilities or mental or physical 6682
health problems, are long-term welfare recipients, or have been 6683
incarcerated. 6684

The Director of Job and Family Services shall certify to the 6685
Director of Budget and Management the amount equal to the 6686
unexpended, unencumbered portion earmarked in this section of the 6687
foregoing appropriation item 600410, TANF State/Maintenance of 6688
Effort, at the end of fiscal year 2016. The amount certified is 6689

hereby appropriated to the Department of Job and Family Services 6690
for the same purpose for fiscal year 2017. 6691

Sec. 812.40. Section 340.034 of the Revised Code takes effect 6692
~~September 15, 2016~~ July 1, 2017. 6693

Section 610.11. That existing Sections 110.12, 259.110, 6694
289.10, 305.198, and 812.40 of Am. Sub. H.B. 64 of the 131st 6695
General Assembly are hereby repealed. 6696

Section 610.20. That Section 259.10 of Am. Sub. H.B. 64 of 6697
the 131st General Assembly, as amended by Sub. H.B. 340 of the 6698
131st General Assembly, be amended to read as follows: 6699

Sec. 259.10. DDD DEPARTMENT OF DEVELOPMENTAL DISABILITIES 6700

General Revenue Fund 6701

GRF	320321	Central	\$	164,750	\$	164,750	6702
		Administration					
GRF	320412	Protective Services	\$	2,418,196	\$	2,418,196	6703
GRF	320415	Developmental	\$	20,817,900	\$	19,902,200	6704
		Disabilities					
		Facilities Lease					
		Rental Bond Payments					
GRF	322420	Screening and Early	\$	808,500	\$	808,500	6705
		Intervention					
<u>GRF</u>	<u>322421</u>	<u>Early Intervention</u>	<u>\$</u>	<u>0</u>	<u>\$</u>	<u>11,109,909</u>	6706
GRF	322451	Family Support	\$	5,932,758	\$	5,932,758	6707
		Services					
GRF	322501	County Boards	\$	44,149,280	\$	44,149,280	6708
		Subsidies					
GRF	322503	Tax Equity	\$	14,000,000	\$	14,000,000	6709
GRF	322507	County Board Case	\$	2,500,000	\$	2,500,000	6710
		Management					

GRF	322508	Employment First Initiative	\$	5,800,000	\$	5,800,000	6711
GRF	322509	Community Supports & Rental Assistance	\$	750,000	\$	750,000	6712
GRF	653321	Medicaid Program Support - State	\$	6,186,694	\$	6,186,694	6713
GRF	653407	Medicaid Services	\$	482,137,300	\$	543,467,830	6714
TOTAL GRF	General Revenue Fund		\$	585,665,378	\$	646,080,208 <u>657,190,117</u>	6715
Dedicated Purpose Fund Group							6716
5GE0	320606	Operating and Services	\$	10,107,297	\$	10,107,297	6717
5QM0	320607	System Transformation Supports	\$	4,500,000	\$	3,000,000	6718
2210	322620	Supplement Service Trust	\$	150,000	\$	150,000	6719
5DJ0	322625	Targeted Case Management Match	\$	38,000,000	\$	43,000,000 <u>0</u>	6720
5DK0	322629	Capital Replacement Facilities	\$	750,000	\$	750,000	6721
5H00	322619	Medicaid Repayment	\$	160,000	\$	160,000	6722
5JX0	322651	Interagency Workgroup - Autism	\$	25,000		25,000	6723
4890	653632	DC Direct Care Services	\$	10,050,000	\$	10,050,000	6724
5CT0	653607	Intensive Behavioral Needs	\$	1,000,000	\$	1,000,000	6725
5DJ0	653626	Targeted Case Management Services	\$	101,000,000	\$	113,000,000 <u>0</u>	6726
5EV0	653627	Medicaid Program Support	\$	1,500,000	\$	1,500,000	6727
5GE0	653606	ICF/IID and Waiver Match	\$	37,682,901	\$	37,575,865	6728

5S20	653622	Medicaid Admin and Oversight	\$	19,032,154	\$	19,032,154	6729
5Z10	653624	County Board Waiver Match	\$	382,814,610	\$	426,207,065	6730
TOTAL DPF Dedicated Purpose Fund Group			\$	606,771,962	\$	665,557,381 <u>509,557,381</u>	6731
Internal Service Activity Fund Group							6732
1520	653609	DC and Residential Operating Services	\$	11,000,000	\$	11,000,000	6733
TOTAL ISA Internal Service Activity Fund Group			\$	11,000,000	\$	11,000,000	6734 6735
Federal Fund Group							6736
3A50	320613	DD Council	\$	3,324,187	\$	3,324,187	6737
3250	322612	Community Social Service Programs	\$	10,604,896	\$	10,604,896 <u>24,604,896</u>	6738
3A40	653604	DC & ICF/IID Program Support	\$	8,013,611	\$	8,013,611	6739
3A40	653605	DC and Residential Services and Support	\$	118,423,968	\$	110,604,417	6740
3A40	653653	ICF/IID	\$	357,362,616	\$	356,283,407	6741
3G60	653639	Medicaid Waiver Services	\$	1,019,289,925	\$	1,180,039,348 <u>1,250,039,348</u>	6742
3G60	653640	Medicaid Waiver Program Support	\$	46,525,638	\$	47,225,486	6743
3M70	653650	CAFS Medicaid	\$	3,000,000	\$	3,000,000	6744
TOTAL FED Federal Fund Group			\$	1,566,544,841	\$	1,719,095,352 <u>1,803,095,352</u>	6745
TOTAL ALL BUDGET FUND GROUPS			\$	2,769,982,181	\$	3,041,732,941 <u>2,980,842,850</u>	6746

Section 610.21. That existing Section 259.10 of Am. Sub. H.B. 6748
64 of the 131st General Assembly, as amended by Sub. H.B. 340 of 6749
the 131st General Assembly, is hereby repealed. 6750

Section 610.25. That Section 812.40 of Am. Sub. H.B. 483 of
the 130th General Assembly be amended to read as follows:

Sec. 812.40. (A) The following take effect ~~two years after~~
~~the effective date of this act~~ July 1, 2017:

(1) The amendments by ~~this act~~ Am. Sub. H.B. 483 of the 130th
General Assembly to sections 340.01, 340.03, 340.08, 340.09,
340.15, 5119.21, and 5119.22 of the Revised Code;

(2) The enactment by ~~this act~~ Am. Sub. H.B. 483 of the 130th
General Assembly of sections 340.033, 340.034, 340.20, 5119.362,
5119.363, and 5119.364 of the Revised Code.

(B) The amendments by ~~this act~~ Am. Sub. H.B. 483 of the 130th
General Assembly to division (A) of section 5119.25 of the Revised
Code take effect ~~two years after the effective date of this~~
~~section~~ July 1, 2017. The amendments by ~~this act~~ Am. Sub. H.B. 483
of the 130th General Assembly to division (C) of that section take
effect at the earliest time permitted by law.

Section 610.26. That existing Section 812.40 of Am. Sub. H.B.
483 of the 130th General Assembly is hereby repealed.

Section 610.30. That Section 4 of Sub. S.B. 171 of the 129th
General Assembly, as most recently amended by Am. Sub. H.B. 64 of
the 131st General Assembly, be amended to read as follows:

Sec. 4. The following agencies are retained under division
(D) of section 101.83 of the Revised Code and expire on December
31, 2016:

AGENCY NAME	REVISED CODE OR UNCODIFIED SECTION
	6775

Academic Distress Commission	3302.10	6776
Advisory Board of Governor's Office of Faith-Based and Community Initiatives	107.12	6777
Advisory Board to Assist and Advise in the Operation of the Ohio Center for Autism and Low Incidence	3323.33, 3323.34	6778
Advisory Council on Amusement Ride Safety	1711.51, 1711.52	6779
Office of Enterprise Development Advisory Board	5145.162	6780
Advisory Council for Wild, Scenic, or Recreational River Area(s)	1547.84	6781
Advisory Committee on Livestock Exhibitions	901.71	6782
Agricultural Commodity Marketing Programs Operating Committees	924.07	6783
Agricultural Commodity Marketing Programs Coordinating Committee	924.14	6784
Alternative Energy Advisory Committee	4928.64(D)	6785
AMBER Alert Advisory Committee	5502.521	6786
Apprenticeship Council	Chapter 4139.	6787
Armory Board of Control	5911.09, 5911.12	6788
Automated Title Processing Board	4505.09(C)(1)	6789
Backflow Advisory Board	3703.21	6790
Banking Commission	1123.01	6791
Board of Directors of the Great Lakes Protection Fund	1506.22 (6161.04)	6792
Board of Directors of the Medical Liability Underwriting Association Stabilization Fund	3929.631	6793
Board of Directors of the Ohio Appalachian Center for Higher Education	3333.58	6794
Board of Directors of the Ohio Health Reinsurance Program	3924.08 - 3924.11	6795
Board of Governors of the Commercial Insurance Joint Underwriting Association	3930.03	6796
Board of Governors of the Medical Liability	3929.64	6797

Underwriting Association		
Board of Voting Machines Examiners	3506.05	6798
Budget Planning and Management Commission	Section 509.10, H.B. 1, 128th G.A.	6799
Brain Injury Advisory Committee	3304.231	6800
Bureau of Workers' Compensation Board of Directors	4121.12	6801
Capitol Square Review and Advisory Board	105.41	6802
Child Care Advisory Council	5104.08	6803
Child Support Guideline Advisory Council	3119.024	6804
Children's Trust Fund Board	3109.15 - 3109.17	6805
Citizen's Advisory Council	5123.092, 5123.093	6806
Clean Ohio Trail Advisory Board	1519.06	6807
Coastal Resources Advisory Council	1506.12	6808
Commission on African-American Males	4112.12, 4112.13	6809
Commission on Hispanic-Latino Affairs	121.31	6810
Commission on Minority Health	3701.78	6811
Committee on Prescriptive Governance	4723.49 - 4723.492	6812
Commodity Advisory Commission	926.32	6813
Consumer Advisory Committee to the Opportunities for Ohioans with Disabilities Commission	3304.16 (3304.14), Section 803.40	6814
Continuing Education Committee	109.80(B)	6815
Council on Alcohol and Drug Addiction Services	3793.09	6816
Council on Unreclaimed Strip Mined Lands	1513.29	6817
County Sheriff's Standard Car Marking and Uniform Commission	311.25 - 311.27	6818
Credential Review Board	3319.65	6819
Credit Union Council	1733.329	6820

Criminal Sentencing Advisory Committee	181.22	6821
Data Collection and Analysis Group	3727.32	6822
Dentist Loan Repayment Advisory Board	3702.92	6823
Department Advisory Council(s)	107.18, 121.13	6824
Development Financing Advisory Council	122.40, 122.41	6825
Early Childhood Advisory Council	3301.90	6826
Education Commission of the States (Interstate Compact for Education)	3301.48, 3301.49	6827
Education Management Information System Advisory Board	3301.0713	6828
Educator Standards Board	3319.60	6829
Electrical Safety Inspector Advisory Committee	3783.08	6830
Emergency Response Commission	3750.02	6831
Engineering Experiment Station Advisory Committee	3335.27	6832
Environmental Education Council	3745.21	6833
Environmental Protection Agency Advisory Board(s)	121.13, 3704.03, 3745.01	6834
Broadcast Educational Media Commission	3353.02 - 3353.04	6835
Ex-Offender Reentry Coalition	5120.07	6836
Farmland Preservation Advisory Board	901.23	6837
Financial Planning and Supervision Commission(s) for Municipal Corporation, County, or Township	118.05	6838
Financial Planning and Supervision Commission for a school district	3316.05	6839
Forestry Advisory Council	1503.40	6840
Governance Authority for a State University or College	3345.75	6841
Governor's Council on People with Disabilities	3303.41	6842
Governor's Policy Information Working Group	Section 313, H.B. 420, 127th G.A.	6843
Governor's Residence Advisory Commission	107.40	6844

Grain Marketing Program Operating Committee	924.20 - 924.30	6845
Great Lakes Commission (Great Lakes Basin Compact)	6161.01	6846
Gubernatorial Transition Committee	107.29, 126.26	6847
Help Me Grow Advisory Council	3701.611	6848
Hemophilia Advisory Subcommittee of the Medically Handicapped Children's Medical Advisory Council	3701.0210	6849
Homeland Security Advisory Council	5502.011(E)	6850
Hospital Measures Advisory Council	3727.31	6851
Housing Trust Fund Advisory Committee	174.06	6852
Industrial Commission Nominating Council	4121.04	6853
Industrial Technology and Enterprise Advisory Council	122.29, 122.30	6854
Infant Hearing Screening Subcommittee	3701.507	6855
Infection Control Group	3727.312(D)	6856
Insurance Agent Education Advisory Council	3905.483	6857
Interstate Rail Passenger Advisory Council	4981.35	6858
Joint Select Committee on Volume Cap	133.021	6859
Labor-Management Government Advisory Council	4121.70	6860
Legislative Programming Committee of the Ohio Government Telecommunications Service	3353.07	6861
Legislative Task Force on Redistricting, Reapportionment, and Demographic Research	103.51	6862
Maternity and Newborn Advisory Council	3711.20, 3711.21	6863
Medically Handicapped Children's Medical Advisory Council	3701.025	6864
Midwest Interstate Passenger Rail Compact Commission	4981.361	6865
Milk Sanitation Board	917.03 - 917.032	6866
Mine Subsidence Insurance Governing Board	3929.51	6867
Minority Development Financing Advisory Board	122.72, 122.73	6868
Multi-Agency Radio Communications System (MARCS) Steering Committee	Section 15.02, H.B. 640, 123rd	6869

	G.A.	
National Museum of Afro-American History and Culture Planning Committee	149.303	6870
New African Immigrants Commission	4112.31, 4112.32	6871
Ohio Accountability Task Force	3302.021(E)	6872
Ohio Advisory Council for the Aging	173.03	6873
Ohio Agriculture License Plate Scholarship Fund Board	901.90	6874
Ohio Arts Council	Chapter 3379.	6875
Ohio Business Gateway Steering Committee	5703.57	6876
Ohio Cemetery Dispute Resolution Commission	4767.05, 4767.06	6877
Ohio Civil Rights Commission Advisory Agencies and Conciliation Councils	4112.04(B)(4)	6878
Ohio Commercial Market Assistance Plan Executive Committee	3930.02	6879
Ohio Commission on Dispute Resolution and Conflict Management	179.02 - 179.04	6880
Ohio Commission on Fatherhood	5101.34	6881
Ohio Community Service Council	121.40 - 121.404	6882
Ohio Council for Interstate Adult Offender Supervision	5149.22	6883
Ohio Cultural Facilities Commission	Chapter 3383.	6884
Ohio Cystic Fibrosis Legislative Task Force	101.38	6885
Ohio Developmental Disabilities Council	5123.35	6886
Ohio Expositions Commission	991.02	6887
Ohio Family and Children First Cabinet Council	121.37	6888
Ohio Geographically Referenced Information Program Council	125.901, 125.902	6889
Ohio Geology Advisory Council	1501.11	6890
Ohio Grape Industries Committee	924.51 - 924.55	6891
Ohio Historic Site Preservation Advisory Board	149.301	6892
Ohio Historical Society Board of Trustees	149.30	6893
Ohio Judicial Conference	105.91 - 105.97	6894

Ohio Lake Erie Commission	1506.21	6895
Ohio Legislative Commission on the Education and Preservation of State History	Section 701.05, H.B. 1, 128th G.A.	6896
Ohio Medical Quality Foundation	3701.89	6897
Ohio Parks and Recreation Council	1541.40	6898
Ohio Peace Officer Training Commission	109.71, 109.72	6899
Ohio Private Investigation and Security Services Commission	4749.021, 4743.01	6900
Ohio Public Defender Commission	120.01 - 120.03	6901
Ohio Public Library Information Network Board of Trustees	3375.65, 3375.66	6902
Ohio Quarter Horse Development Commission	3769.086	6903
Ohio Small Government Capital Improvements Commission	164.02(C)(D)	6904
Ohio Soil and Water Conservation Commission	1515.02	6905
Ohio Standardbred Development Commission	3769.085	6906
Ohio Thoroughbred Racing Advisory Committee	3769.084	6907
Ohio Transportation Finance Commission	5531.12(B) to (D)	6908
Ohio Tuition Trust Authority	3334.03, 3334.08	6909
Ohio University College of Osteopathic Medicine Advisory Committee	3337.10, 3337.11	6910
Ohio Vendors Representative Committee	3304.34, 20 USC 107	6911
Ohio War Orphans Scholarship Board	5910.02 - 5910.06	6912
Ohio Water Advisory Council	1521.031	6913
Ohio Water Resources Council Advisory Group	1521.19	6914
Ohio Water Resources Council	1521.19	6915
Oil and Gas Commission	1509.35	6916
Operating Committee of the Oil and Gas Marketing Program	1510.06, 1510.11	6917

Organized Crime Investigations Commission	177.01	6918
Pharmacy and Therapeutics Committee of the Department of Medicaid	5164.7510	6919
Physician Assistant Policy Committee of the State Medical Board	4730.05, 4730.06	6920
Physician Loan Repayment Advisory Board	3702.81	6921
Power Siting Board	4906.02	6922
Prequalification Review Board	5525.07	6923
Private Water Systems Advisory Council	3701.346	6924
Public Utilities Commission Nominating Council	4901.021	6925
Public Utility Property Tax Study Committee	5727.85(K)	6926
Radiation Advisory Council	3748.20	6927
Reclamation Commission	1513.05	6928
Reclamation Forfeiture Fund Advisory Board	1513.182	6929
Recreation and Resources Commission	1501.04	6930
Recycling and Litter Prevention Advisory Council	1502.04	6931
School and Ministerial Lands Divestiture Committee	501.041	6932
Savings and Loan Associations and Savings Banks Board	1181.16	6933
Second Chance Trust Fund Advisory Committee	2108.35	6934
Service Coordination Workgroup	Section 751.20, H.B. 1, 128th G.A.	6935
Ski Tramway Board	4169.02	6936
Small Business Stationary Source Technical and Environmental Compliance Assistance Council	3704.19	6937
Solid Waste Management Advisory Council	3734.51	6938
Special Commission to Consider the Suspension of Local Government Officials	3.16	6939
Speed to Scale Task Force	Section 375.60.80, H.B. 119, 128th G.A.	6940

State Agency Coordinating Group	1521.19	6941
State Audit Committee	126.46	6942
State Council of Uniform State Laws	105.21 - 105.27	6943
State Criminal Sentencing Commission	181.22 - 181.26	6944
State Fire Council	3737.81	6945
State Library Board	3375.01	6946
State Victims Assistance Advisory Council	109.91(B) and (C)	6947
Statewide Consortium of County Law Library Resource Boards	3375.481	6948
STEM Committee	3326.02	6949
Student Tuition Recovery Authority	3332.081	6950
Sunset Review Committee	101.84 - 101.87	6951
Tax Credit Authority	122.17(M)	6952
Technical Advisory Committee to Assist Director of the Ohio Coal Development Office	1551.35	6953
Technical Advisory Council on Oil and Gas	1509.38	6954
Transportation Review Advisory Council	5512.07 - 5512.09	6955
Unemployment Compensation Advisory Council	4141.08	6956
Unemployment Compensation Review Commission	4141.06	6957
Veterans Advisory Committee	5902.02(K)	6958
Volunteer Fire Fighters' Dependents Fund Boards (private volunteer)	146.02 - 146.06	6959
Volunteer Fire Fighters' Dependents Fund Boards (public)	146.02 - 146.06	6960
Water and Sewer Commission	1525.11(C)	6961
Waterways Safety Council	1547.73	6962
Wildlife Council	1531.03 - 1531.05	6963
Workers' Compensation Board of Directors Nominating Committee	4121.123	6964

Section 610.31. That existing Section 4 of Sub. S.B. 171 of 6965
the 129th General Assembly, as most recently amended by Am. Sub. 6966
H.B. 64 of the 131st General Assembly, is hereby repealed. 6967

Section 737.10. (A) As used in this section: 6968

(1) "Existing long-term care facility" has the same meaning 6969
as in section 3702.51 of the Revised Code. 6970

(2) "Long-term care bed" has the same meaning as in section 6971
3702.51 of the Revised Code, except that it also means a bed that 6972
is located in a former county home or former county nursing home 6973
and was part of the county home's or county nursing home's 6974
authorized maximum certified capacity for purposes of the Medicare 6975
and Medicaid programs before the effective date of this section. 6976

(B) The Director of Health shall accept for review under 6977
section 3702.52 of the Revised Code a certificate of need 6978
application to which all of the following apply: 6979

(1) The application is for the establishment, development, or 6980
construction of a new long-term care facility. 6981

(2) The new long-term care facility's long-term care beds are 6982
to be long-term care beds that are relocated from a former county 6983
home or former county nursing home to which both of the following 6984
apply: 6985

(a) The former county home or former county nursing home was 6986
an existing long-term care facility on or before October 1, 2015. 6987

(b) The operator of the former county home or former county 6988
nursing home, in accordance with section 5155.38 of the Revised 6989
Code, certified to the Director the number of long-term care beds 6990
that were in operation in the home on July 1, 1993. 6991

(3) The application is submitted to the Director during the 6992
period beginning October 1, 2015, and ending ninety days after the 6993

effective date of this section. 6994

(C) In reviewing a certificate of need application authorized 6995
by this section, the Director shall not deny the application on 6996
the grounds that the former county home or former county nursing 6997
home from which the long-term care beds are being relocated has 6998
closed and ended its participation in the Medicare and Medicaid 6999
programs. 7000

Section 751.10. PART C EARLY INTERVENTION SERVICES PROGRAM 7001

(A) On July 1, 2016, the responsibilities that the Department 7002
of Health had on June 30, 2016, with respect to implementing the 7003
Part C Early Intervention Services Program for eligible infants 7004
and toddlers in Ohio in accordance with Part C of the "Individuals 7005
with Disabilities Education Act," 20 U.S.C. 1431 et seq., and 7006
regulations implementing that part in 34 C.F.R. part 303, are 7007
transferred to the Department of Developmental Disabilities. 7008
Associated with the transfer, all of the following shall be the 7009
case: 7010

(1) The Department of Developmental Disabilities becomes the 7011
lead agency responsible for the administration of funds provided 7012
for the Program, as described by 20 U.S.C. 1437(a)(1). 7013

(2) The Department of Developmental Disabilities is the 7014
successor to, assumes the obligations and authority of, and 7015
otherwise continues Program implementation. 7016

(3) No validation, cure, right, privilege, remedy, 7017
obligation, or liability related to the Program is impaired or 7018
lost by reason of the transfer and must be recognized, 7019
administered, performed, or enforced by the Department of 7020
Developmental Disabilities. 7021

(4) Business associated with the Program's implementation 7022
that was commenced but not completed by the Department of Health 7023

must be completed by the Department of Developmental Disabilities 7024
in the same manner, and with the same effect, as if completed by 7025
the Department of Health. 7026

(5) All of the Department of Health's rules, orders, and 7027
determinations associated with the Program continue in effect as 7028
rules, orders, and determinations of the Department of 7029
Developmental Disabilities until modified or rescinded by the 7030
Department of Developmental Disabilities. 7031

(6) A Department of Health employee who is assigned to the 7032
Program on June 30, 2016, is transferred to the Department of 7033
Developmental Disabilities and retains all rights under sections 7034
124.321 to 124.328 of the Revised Code. The employee also retains 7035
all benefits the employee had accrued on the effective date of the 7036
transfer, including discipline status. The employee's employment 7037
records and actions, including personnel actions, disciplinary 7038
actions, performance improvement plans, and performance 7039
evaluations, transfer with the employee. Absent authorization from 7040
the employee, the Department of Health is not to transfer to the 7041
Department of Developmental Disabilities any medical documentation 7042
regarding the employee in its possession. 7043

(7) All equipment and assets relating to the Program, except 7044
for those related to Early Track, are transferred from the 7045
Department of Health to the Department of Developmental 7046
Disabilities. 7047

(8) Individuals who are members of the Help Me Grow Advisory 7048
Council on June 30, 2016, shall, on July 1, 2016, become members 7049
of the Early Intervention Services Advisory Council established 7050
under section 5123.0422 of the Revised Code and shall remain 7051
members until the completion of their terms in accordance with 7052
that section. 7053

(9) Whenever the Help Me Grow Advisory Council, or the 7054

Department of Health in relation to the Part C Early Intervention 7055
Services Program, is referred to in statute, contract, or other 7056
instrument, the reference is deemed to refer to the Early 7057
Intervention Services Advisory Council or the Department of 7058
Developmental Disabilities, whichever is appropriate in context. 7059

(B) On July 1, 2016, or as soon as possible thereafter, the 7060
Director of Health shall certify to the Director of Budget and 7061
Management the cash balance and the existing encumbrances relating 7062
to Part C Early Intervention Services in the General Operations 7063
Fund (Fund 3920) used by the Department of Health. The Director of 7064
Budget and Management may transfer up to the amount of cash 7065
certified to the Federal Grants Fund (Fund 3250) used by the 7066
Department of Developmental Disabilities. The amount transferred 7067
by the Director of Budget and Management is hereby appropriated. 7068

The Director of Budget and Management shall cancel any 7069
existing encumbrances related to the Part C Early Intervention 7070
Services against appropriation item 440618, Federal Public Health 7071
Programs, and reestablish them against appropriation item 322612, 7072
Community Social Service Programs. The reestablished amounts are 7073
hereby appropriated. Any related business commenced but not 7074
completed under appropriation item 440618 shall be completed under 7075
appropriation item 322612 in the same manner and with the same 7076
effect as if it were completed with regard to appropriation item 7077
440618. 7078

On July 1, 2016, or as soon as possible thereafter, the 7079
Director of Budget and Management shall cancel any existing 7080
encumbrances related to the Part C Early Intervention Program 7081
against appropriation item 440459, Help Me Grow, and reestablish 7082
them against appropriation item 322421, Early Intervention. The 7083
reestablished amounts are hereby appropriated. Any related 7084
business commenced but not completed under appropriation item 7085
440459 shall be completed under appropriation item 322421 in the 7086

same manner and with the same effect as if it were completed with 7087
regard to appropriation item 440459. 7088

Section 751.20. (A) As used in this section, "developmental 7089
center" has the same meaning as in section 5123.032 of the Revised 7090
Code. 7091

(B) The Department of Developmental Disabilities shall 7092
prepare a report evaluating the progress of the efforts since July 7093
1, 2015, to relocate the residents of developmental centers whose 7094
closures have been announced pursuant to section 5123.032 of the 7095
Revised Code. The report shall evaluate all of the following 7096
regarding the residents who have been relocated from those 7097
developmental centers since July 1, 2015: 7098

(1) The availability and appropriateness of the care, 7099
including health care services, provided to each relocated 7100
resident in the resident's current residential setting; 7101

(2) The appropriateness of the current living conditions of 7102
each relocated resident; 7103

(3) The number of times each relocated resident has since 7104
been transferred, discharged, or otherwise relocated to a 7105
different residential setting and the type of setting to which the 7106
resident has been relocated; 7107

(4) Reports of death, significant bodily injury, hospital or 7108
nursing home stays, and arrests or detainments by law enforcement 7109
involving each relocated resident that occurred on or after the 7110
date of the resident's relocation and before the effective date of 7111
this section. 7112

The Department shall complete the report not later than June 7113
30, 2016. On completion, the Department shall submit a copy of the 7114
report to the Speaker of the House of Representatives, the 7115
Minority Leader of the House of Representatives, the President of 7116

the Senate, the Minority Leader of the Senate, and the chairperson 7117
of the Joint Medicaid Oversight Committee. 7118

Section 751.30. (A) As used in this section, "ICF/IID," 7119
"ICF/IID services," and "provider" have the same meanings as in 7120
section 5124.01 of the Revised Code. 7121

(B) Notwithstanding sections 5124.192, 5124.193, 5124.40, and 7122
5124.41 of the Revised Code and subject to division (C) of this 7123
section, the Department of Developmental Disabilities shall 7124
disregard, for the purpose of the Medicaid payment rates for 7125
ICF/IID services provided during fiscal year 2017, the results of 7126
an exception review conducted under section 5124.193 of the 7127
Revised Code during calendar year 2015 if the results are based on 7128
a change the Department made to either of the following: 7129

(1) The Department's instructions or guidelines for the 7130
resident assessment forms used for the purpose of section 5124.191 7131
of the Revised Code; 7132

(2) The manner in which the grouper methodology prescribed in 7133
rules authorized by section 5124.192 of the Revised Code is 7134
applied in determining case-mix scores under that section. 7135

(C) Division (B) of this section does not apply to the 7136
results of an exception review if the results are based on a 7137
change described in division (B) of this section unless either of 7138
the following applies: 7139

(1) The Department applied the change retroactively. 7140

(2) Before making the change, the Department failed to do any 7141
of the following: 7142

(a) Notify all ICF/IID providers of the proposed change; 7143

(b) Provide representatives of ICF/IID providers an 7144
opportunity to provide the Department their concerns about, and 7145
suggestions to revise, the proposed change; 7146

(c) In the case of the proposed change described in division 7147
(B)(2) of this section, determine that the proposed change is 7148
consistent with the documentation of ICF/IID staff time that was 7149
used to create the grouper methodology. 7150

Section 803.10. The amendment or enactment by this act of 7151
sections 5747.01 and 5747.78 of the Revised Code applies to 7152
taxable years beginning in or after the calendar year in which the 7153
act takes effect. 7154

Section 806.10. The items of law contained in this act, and 7155
their applications, are severable. If any item of law contained in 7156
this act, or if any application of any item of law contained in 7157
this act, is held invalid, the invalidity does not affect other 7158
items of law contained in this act and their applications that can 7159
be given effect without the invalid item of law or application. 7160

Section 812.10. The amendments made in sections of this act 7161
prefixed with the number "610" are not subject to the referendum 7162
under Ohio Constitution, article II, section 1d, and therefore 7163
take effect immediately when this act becomes law. 7164

Section 812.20. Sections 751.10 and 751.20 of this act are 7165
not subject to the referendum under Ohio Constitution, article II, 7166
section 1d, and therefore take effect immediately when this act 7167
becomes law. 7168

Section 812.40. Sections 340.034 and 5119.25 of the Revised 7169
Code, as amended by this act, take effect on September 15, 2016. 7170

Section 815.10. Section 5705.192 of the Revised Code is 7171
presented in this act as a composite of the section as amended by 7172
both Am. Sub. H.B. 59 and Sub. H.B. 167 of the 130th General 7173
Assembly. The General Assembly, applying the principle stated in 7174

division (B) of section 1.52 of the Revised Code that amendments	7175
are to be harmonized if reasonably capable of simultaneous	7176
operation, finds that the composite is the resulting version of	7177
the section in effect prior to the effective date of the section	7178
as presented in this act.	7179