

**CORRECTED**

**As Introduced**

**132nd General Assembly**

**Regular Session**

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**H. B. No. 526**

**Representatives DeVitis, Sweeney**

**Cosponsors: Representatives Romanchuk, Johnson, Keller, Kick, Riedel, Becker,  
Thompson, Seitz, Roegner, Ginter, Antani**

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**A BILL**

To amend sections 5747.08 and 5747.98 and to enact 1  
sections 3313.94 and 5747.64 of the Revised Code 2  
to authorize a public or chartered nonpublic 3  
school to enter into an agreement with a 4  
volunteer law enforcement officer to patrol 5  
school premises to prevent or respond to a mass 6  
casualty event, to provide the parties with a 7  
qualified immunity from civil liability, and to 8  
provide a tax credit for volunteer service. 9

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

**Section 1.** That sections 5747.08 and 5747.98 be amended 10  
and sections 3313.94 and 5747.64 of the Revised Code be enacted 11  
to read as follows: 12

**Sec. 3313.94.** (A) As used in this section: 13

(1) "Board of education or governing authority" means any 14  
of the following: 15

- (a) The board of education of a city, exempted village, local, or joint vocational school district; 16  
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- (b) The governing authority of a community school established under Chapter 3314. of the Revised Code; 18  
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- (c) The governing body of a STEM school established under Chapter 3326. of the Revised Code; 20  
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- (d) The governing authority of a chartered nonpublic school. 22  
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- (2) "In good standing" means currently employed, not on probation, and not the subject of a pending criminal disciplinary action or of a criminal or disciplinary action within the past five years that resulted in an adverse judgment or determination. 24  
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- (3) "Law enforcement officer" has the same meaning as in section 5747.64 of the Revised Code. 29  
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- (4) "Retired law enforcement officer" means a person who served as a law enforcement officer and retired from service with a law enforcement agency in good standing. 31  
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- (B) (1) The sheriff of each county shall maintain a list of persons available to patrol school premises on a volunteer basis. To qualify for inclusion on the list, a person shall be one of the following: 34  
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- (a) A current law enforcement officer in good standing; or 38
- (b) A retired law enforcement officer with a current firearms certification issued under section 109.77 of the Revised Code and a current concealed carry license issued under section 2923.125 of the Revised Code. 39  
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(2) Before including a person on the list, the sheriff shall verify that the person is qualified. In the case of a retired law enforcement officer, verification shall include a criminal records check of the type required for a school district employee under section 3319.391 of the Revised Code. The sheriff shall exclude from the list any person who would be disqualified from employment under section 3319.391 of the Revised Code. The prospective volunteer shall pay the cost of the criminal records check. The sheriff shall require each volunteer on the list who is not a current law enforcement officer in good standing, as a condition of remaining on the list, to undergo a criminal records check every five years. 43  
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(3) Upon request of a board of education or governing authority whose premises are located wholly or partially within the county, the sheriff shall provide a paper or electronic copy of the list to the board or governing authority. 55  
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(C)(1) A board of education or governing authority that wishes to use the services of a volunteer on the list maintained under division (B) of this section may request a copy of the list from the sheriff. 59  
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(2) The board of education or governing authority may enter into an agreement with a volunteer on the list to patrol school premises for the sole purpose of preventing or responding to a mass casualty event connected with illegal activity. 63  
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(a) If the volunteer is currently employed as a law enforcement officer, the volunteer shall obtain the permission of the volunteer's employer before entering into an agreement under this division. 67  
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(b) An agreement may include provisions relating to 71

additional training, uniforms, or other matters that the board 72  
of education or governing authority considers appropriate. 73

(c) A volunteer shall spend not more than nine hours of 74  
any week engaged in volunteer activities pursuant to this 75  
section. 76

(d) The board of education or governing authority may 77  
reimburse the volunteer for the cost of a criminal records 78  
check. 79

(D) A school district or member of a school district board 80  
of education, STEM school or member of a STEM school governing 81  
body, community school or member of a community school governing 82  
authority, chartered nonpublic school or member of a chartered 83  
nonpublic school governing authority, and volunteer under this 84  
section are not liable in damages in a civil action for injury, 85  
death, or loss to person or property allegedly arising from the 86  
volunteer's performance of services under this section unless 87  
the injury, death, or loss resulted from the volunteer's 88  
reckless or wanton conduct. 89

**Sec. 5747.08.** An annual return with respect to the tax 90  
imposed by section 5747.02 of the Revised Code and each tax 91  
imposed under Chapter 5748. of the Revised Code shall be made by 92  
every taxpayer for any taxable year for which the taxpayer is 93  
liable for the tax imposed by that section or under that 94  
chapter, unless the total credits allowed under division (E) of 95  
section 5747.05 and divisions (F) and (G) of section 5747.055 of 96  
the Revised Code for the year are equal to or exceed the tax 97  
imposed by section 5747.02 of the Revised Code, in which case no 98  
return shall be required unless the taxpayer is liable for a tax 99  
imposed pursuant to Chapter 5748. of the Revised Code. 100

(A) If an individual is deceased, any return or notice 101  
required of that individual under this chapter shall be made and 102  
filed by that decedent's executor, administrator, or other 103  
person charged with the property of that decedent. 104

(B) If an individual is unable to make a return or notice 105  
required by this chapter, the return or notice required of that 106  
individual shall be made and filed by the individual's duly 107  
authorized agent, guardian, conservator, fiduciary, or other 108  
person charged with the care of the person or property of that 109  
individual. 110

(C) Returns or notices required of an estate or a trust 111  
shall be made and filed by the fiduciary of the estate or trust. 112

(D) (1) (a) Except as otherwise provided in division (D) (1) 113  
(b) of this section, any pass-through entity may file a single 114  
return on behalf of one or more of the entity's investors other 115  
than an investor that is a person subject to the tax imposed 116  
under section 5733.06 of the Revised Code. The single return 117  
shall set forth the name, address, and social security number or 118  
other identifying number of each of those pass-through entity 119  
investors and shall indicate the distributive share of each of 120  
those pass-through entity investor's income taxable in this 121  
state in accordance with sections 5747.20 to 5747.231 of the 122  
Revised Code. Such pass-through entity investors for whom the 123  
pass-through entity elects to file a single return are not 124  
entitled to the exemption or credit provided for by sections 125  
5747.02 and 5747.022 of the Revised Code; shall calculate the 126  
tax before business credits at the highest rate of tax set forth 127  
in section 5747.02 of the Revised Code for the taxable year for 128  
which the return is filed; and are entitled to only their 129  
distributive share of the business credits as defined in 130

division (D) (2) of this section. A single check drawn by the 131  
pass-through entity shall accompany the return in full payment 132  
of the tax due, as shown on the single return, for such 133  
investors, other than investors who are persons subject to the 134  
tax imposed under section 5733.06 of the Revised Code. 135

(b) (i) A pass-through entity shall not include in such a 136  
single return any investor that is a trust to the extent that 137  
any direct or indirect current, future, or contingent 138  
beneficiary of the trust is a person subject to the tax imposed 139  
under section 5733.06 of the Revised Code. 140

(ii) A pass-through entity shall not include in such a 141  
single return any investor that is itself a pass-through entity 142  
to the extent that any direct or indirect investor in the second 143  
pass-through entity is a person subject to the tax imposed under 144  
section 5733.06 of the Revised Code. 145

(c) Nothing in division (D) of this section precludes the 146  
tax commissioner from requiring such investors to file the 147  
return and make the payment of taxes and related interest, 148  
penalty, and interest penalty required by this section or 149  
section 5747.02, 5747.09, or 5747.15 of the Revised Code. 150  
Nothing in division (D) of this section precludes such an 151  
investor from filing the annual return under this section, 152  
utilizing the refundable credit equal to the investor's 153  
proportionate share of the tax paid by the pass-through entity 154  
on behalf of the investor under division (I) of this section, 155  
and making the payment of taxes imposed under section 5747.02 of 156  
the Revised Code. Nothing in division (D) of this section shall 157  
be construed to provide to such an investor or pass-through 158  
entity any additional deduction or credit, other than the credit 159  
provided by division (I) of this section, solely on account of 160

the entity's filing a return in accordance with this section.	161
Such a pass-through entity also shall make the filing and	162
payment of estimated taxes on behalf of the pass-through entity	163
investors other than an investor that is a person subject to the	164
tax imposed under section 5733.06 of the Revised Code.	165
(2) For the purposes of this section, "business credits"	166
means the credits listed in section 5747.98 of the Revised Code	167
excluding the following credits:	168
(a) The retirement income credit under division (B) of	169
section 5747.055 of the Revised Code;	170
(b) The senior citizen credit under division (F) of	171
section 5747.055 of the Revised Code;	172
(c) The lump sum distribution credit under division (G) of	173
section 5747.055 of the Revised Code;	174
(d) The dependent care credit under section 5747.054 of	175
the Revised Code;	176
(e) The lump sum retirement income credit under division	177
(C) of section 5747.055 of the Revised Code;	178
(f) The lump sum retirement income credit under division	179
(D) of section 5747.055 of the Revised Code;	180
(g) The lump sum retirement income credit under division	181
(E) of section 5747.055 of the Revised Code;	182
(h) The credit for displaced workers who pay for job	183
training under section 5747.27 of the Revised Code;	184
(i) The twenty-dollar personal exemption credit under	185
section 5747.022 of the Revised Code;	186
(j) The joint filing credit under division (E) of section	187

5747.05 of the Revised Code;	188
(k) The nonresident credit under division (A) of section 5747.05 of the Revised Code;	189 190
(l) The credit for a resident's out-of-state income under division (B) of section 5747.05 of the Revised Code;	191 192
(m) The earned income tax credit under section 5747.71 of the Revised Code;	193 194
<u>(n) The credit for law enforcement officer school volunteers or retired law enforcement officer school volunteers under section 5747.64 of the Revised Code.</u>	195 196 197
(3) The election provided for under division (D) of this section applies only to the taxable year for which the election is made by the pass-through entity. Unless the tax commissioner provides otherwise, this election, once made, is binding and irrevocable for the taxable year for which the election is made. Nothing in this division shall be construed to provide for any deduction or credit that would not be allowable if a nonresident pass-through entity investor were to file an annual return.	198 199 200 201 202 203 204 205
(4) If a pass-through entity makes the election provided for under division (D) of this section, the pass-through entity shall be liable for any additional taxes, interest, interest penalty, or penalties imposed by this chapter if the tax commissioner finds that the single return does not reflect the correct tax due by the pass-through entity investors covered by that return. Nothing in this division shall be construed to limit or alter the liability, if any, imposed on pass-through entity investors for unpaid or underpaid taxes, interest, interest penalty, or penalties as a result of the pass-through entity's making the election provided for under division (D) of	206 207 208 209 210 211 212 213 214 215 216



this section. For the purposes of division (D) of this section, 217  
"correct tax due" means the tax that would have been paid by the 218  
pass-through entity had the single return been filed in a manner 219  
reflecting the commissioner's findings. Nothing in division (D) 220  
of this section shall be construed to make or hold a pass- 221  
through entity liable for tax attributable to a pass-through 222  
entity investor's income from a source other than the pass- 223  
through entity electing to file the single return. 224

(E) If a husband and wife file a joint federal income tax 225  
return for a taxable year, they shall file a joint return under 226  
this section for that taxable year, and their liabilities are 227  
joint and several, but, if the federal income tax liability of 228  
either spouse is determined on a separate federal income tax 229  
return, they shall file separate returns under this section. 230

If either spouse is not required to file a federal income 231  
tax return and either or both are required to file a return 232  
pursuant to this chapter, they may elect to file separate or 233  
joint returns, and, pursuant to that election, their liabilities 234  
are separate or joint and several. If a husband and wife file 235  
separate returns pursuant to this chapter, each must claim the 236  
taxpayer's own exemption, but not both, as authorized under 237  
section 5747.02 of the Revised Code on the taxpayer's own 238  
return. 239

(F) Each return or notice required to be filed under this 240  
section shall contain the signature of the taxpayer or the 241  
taxpayer's duly authorized agent and of the person who prepared 242  
the return for the taxpayer, and shall include the taxpayer's 243  
social security number. Each return shall be verified by a 244  
declaration under the penalties of perjury. The tax commissioner 245  
shall prescribe the form that the signature and declaration 246

shall take. 247

(G) Each return or notice required to be filed under this 248  
section shall be made and filed as required by section 5747.04 249  
of the Revised Code, on or before the fifteenth day of April of 250  
each year, on forms that the tax commissioner shall prescribe, 251  
together with remittance made payable to the treasurer of state 252  
in the combined amount of the state and all school district 253  
income taxes shown to be due on the form. 254

Upon good cause shown, the commissioner may extend the 255  
period for filing any notice or return required to be filed 256  
under this section and may adopt rules relating to extensions. 257  
If the extension results in an extension of time for the payment 258  
of any state or school district income tax liability with 259  
respect to which the return is filed, the taxpayer shall pay at 260  
the time the tax liability is paid an amount of interest 261  
computed at the rate per annum prescribed by section 5703.47 of 262  
the Revised Code on that liability from the time that payment is 263  
due without extension to the time of actual payment. Except as 264  
provided in section 5747.132 of the Revised Code, in addition to 265  
all other interest charges and penalties, all taxes imposed 266  
under this chapter or Chapter 5748. of the Revised Code and 267  
remaining unpaid after they become due, except combined amounts 268  
due of one dollar or less, bear interest at the rate per annum 269  
prescribed by section 5703.47 of the Revised Code until paid or 270  
until the day an assessment is issued under section 5747.13 of 271  
the Revised Code, whichever occurs first. 272

If the commissioner considers it necessary in order to 273  
ensure the payment of the tax imposed by section 5747.02 of the 274  
Revised Code or any tax imposed under Chapter 5748. of the 275  
Revised Code, the commissioner may require returns and payments 276

to be made otherwise than as provided in this section. 277

To the extent that any provision in this division 278  
conflicts with any provision in section 5747.026 of the Revised 279  
Code, the provision in that section prevails. 280

(H) The amounts withheld by an employer pursuant to 281  
section 5747.06 of the Revised Code, a casino operator pursuant 282  
to section 5747.063 of the Revised Code, or a lottery sales 283  
agent pursuant to section 5747.064 of the Revised Code shall be 284  
allowed to the recipient of the compensation casino winnings, or 285  
lottery prize award as credits against payment of the 286  
appropriate taxes imposed on the recipient by section 5747.02 287  
and under Chapter 5748. of the Revised Code. 288

(I) If a pass-through entity elects to file a single 289  
return under division (D) of this section and if any investor is 290  
required to file the annual return and make the payment of taxes 291  
required by this chapter on account of the investor's other 292  
income that is not included in a single return filed by a pass- 293  
through entity or any other investor elects to file the annual 294  
return, the investor is entitled to a refundable credit equal to 295  
the investor's proportionate share of the tax paid by the pass- 296  
through entity on behalf of the investor. The investor shall 297  
claim the credit for the investor's taxable year in which or 298  
with which ends the taxable year of the pass-through entity. 299  
Nothing in this chapter shall be construed to allow any credit 300  
provided in this chapter to be claimed more than once. For the 301  
purpose of computing any interest, penalty, or interest penalty, 302  
the investor shall be deemed to have paid the refundable credit 303  
provided by this division on the day that the pass-through 304  
entity paid the estimated tax or the tax giving rise to the 305  
credit. 306

(J) The tax commissioner shall ensure that each return 307  
required to be filed under this section includes a box that the 308  
taxpayer may check to authorize a paid tax preparer who prepared 309  
the return to communicate with the department of taxation about 310  
matters pertaining to the return. The return or instructions 311  
accompanying the return shall indicate that by checking the box 312  
the taxpayer authorizes the department of taxation to contact 313  
the preparer concerning questions that arise during the 314  
processing of the return and authorizes the preparer only to 315  
provide the department with information that is missing from the 316  
return, to contact the department for information about the 317  
processing of the return or the status of the taxpayer's refund 318  
or payments, and to respond to notices about mathematical 319  
errors, offsets, or return preparation that the taxpayer has 320  
received from the department and has shown to the preparer. 321

(K) The tax commissioner shall permit individual taxpayers 322  
to instruct the department of taxation to cause any refund of 323  
overpaid taxes to be deposited directly into a checking account, 324  
savings account, or an individual retirement account or 325  
individual retirement annuity, or preexisting college savings 326  
plan or program account offered by the Ohio tuition trust 327  
authority under Chapter 3334. of the Revised Code, as designated 328  
by the taxpayer, when the taxpayer files the annual return 329  
required by this section electronically. 330

(L) The tax commissioner may adopt rules to administer 331  
this section. 332

**Sec. 5747.64.** (A) As used in this section: 333

(1) "Law enforcement officer" means a sheriff, deputy 334  
sheriff, constable, police officer of a township or joint police 335  
district, marshal, deputy marshal, municipal police officer, or 336

state highway patrol trooper. 337

(2) "School" means a school building, school grounds, or 338  
other physical premises of any of the following: 339

(a) A city, exempted village, local, or joint vocational 340  
school district; 341

(b) A community school established under Chapter 3314. of 342  
the Revised Code; 343

(c) A STEM school established under Chapter 3326. of the 344  
Revised Code; 345

(d) A nonpublic school for which the state board of 346  
education has issued a charter pursuant to section 3301.16 of 347  
the Revised Code and prescribes minimum standards under division 348  
(D) (2) of section 3301.07 of the Revised Code. 349

(B) There is hereby allowed a nonrefundable credit against 350  
a taxpayer's aggregate tax liability under section 5747.02 of 351  
the Revised Code for a taxpayer who is a law enforcement officer 352  
or retired law enforcement officer and who provides safety and 353  
security services in a school under section 3313.94 of the 354  
Revised Code without receiving compensation. The amount of the 355  
credit equals two dollars for each hour or part of an hour that 356  
the law enforcement officer or retired law enforcement officer 357  
provides such services, but the credit amount claimed by the 358  
officer shall not exceed five hundred dollars for any taxable 359  
year, not including any amount of credit carried forward from a 360  
prior year. 361

The law enforcement officer or retired law enforcement 362  
officer shall claim the credit in the order required by section 363  
5747.98 of the Revised Code for the taxable year in which the 364  
officer provides such services. Any credit amount in excess of 365

the taxpayer's aggregate tax liability under section 5747.02 of 366  
the Revised Code, after allowing for any other credits preceding 367  
the credit in that order, may be carried forward for three 368  
taxable years, but the amount of the excess credit allowed in 369  
any such year shall be deducted from the balance carried forward 370  
to the next year. 371

The tax commissioner may request that a law enforcement 372  
officer or retired law enforcement officer claiming a credit 373  
under this section furnish information as is necessary to 374  
support the claim for the credit under this section, and no 375  
credit shall be allowed unless the requested information is 376  
provided. 377

**Sec. 5747.98.** (A) To provide a uniform procedure for 378  
calculating a taxpayer's aggregate tax liability under section 379  
5747.02 of the Revised Code, a taxpayer shall claim any credits 380  
to which the taxpayer is entitled in the following order: 381

(1) Either the retirement income credit under division (B) 382  
of section 5747.055 of the Revised Code or the lump sum 383  
retirement income credits under divisions (C), (D), and (E) of 384  
that section; 385

(2) Either the senior citizen credit under division (F) of 386  
section 5747.055 of the Revised Code or the lump sum 387  
distribution credit under division (G) of that section; 388

(3) The dependent care credit under section 5747.054 of 389  
the Revised Code; 390

(4) The credit for displaced workers who pay for job 391  
training under section 5747.27 of the Revised Code; 392

(5) The campaign contribution credit under section 5747.29 393  
of the Revised Code; 394

(6) The twenty-dollar personal exemption credit under section 5747.022 of the Revised Code;	395 396
(7) The joint filing credit under division (G) of section 5747.05 of the Revised Code;	397 398
(8) The earned income credit under section 5747.71 of the Revised Code;	399 400
(9) The credit for adoption of a minor child under section 5747.37 of the Revised Code;	401 402
(10) The nonrefundable job retention credit under division (B) of section 5747.058 of the Revised Code;	403 404
(11) The enterprise zone credit under section 5709.66 of the Revised Code;	405 406
(12) The ethanol plant investment credit under section 5747.75 of the Revised Code;	407 408
(13) <u>The nonrefundable credit for law enforcement officer school volunteers or retired law enforcement officer school volunteers under section 5747.64 of the Revised Code;</u>	409 410 411
<u>(14)</u> The credit for purchases of qualifying grape production property under section 5747.28 of the Revised Code;	412 413
<del>(14)</del> <u>(15)</u> The small business investment credit under section 5747.81 of the Revised Code;	414 415
<del>(15)</del> <u>(16)</u> The enterprise zone credits under section 5709.65 of the Revised Code;	416 417
<del>(16)</del> <u>(17)</u> The research and development credit under section 5747.331 of the Revised Code;	418 419
<del>(17)</del> <u>(18)</u> The credit for rehabilitating a historic building under section 5747.76 of the Revised Code;	420 421

<del>(18)</del> <u>(19)</u> The nonresident credit under division (A) of	422
section 5747.05 of the Revised Code;	423
<del>(19)</del> <u>(20)</u> The credit for a resident's out-of-state income	424
under division (B) of section 5747.05 of the Revised Code;	425
<del>(20)</del> <u>(21)</u> The refundable motion picture production credit	426
under section 5747.66 of the Revised Code;	427
<del>(21)</del> <u>(22)</u> The refundable jobs creation credit or job	428
retention credit under division (A) of section 5747.058 of the	429
Revised Code;	430
<del>(22)</del> <u>(23)</u> The refundable credit for taxes paid by a	431
qualifying entity granted under section 5747.059 of the Revised	432
Code;	433
<del>(23)</del> <u>(24)</u> The refundable credits for taxes paid by a	434
qualifying pass-through entity granted under division (I) of	435
section 5747.08 of the Revised Code;	436
<del>(24)</del> <u>(25)</u> The refundable credit under section 5747.80 of	437
the Revised Code for losses on loans made to the Ohio venture	438
capital program under sections 150.01 to 150.10 of the Revised	439
Code;	440
<del>(25)</del> <u>(26)</u> The refundable credit for rehabilitating a	441
historic building under section 5747.76 of the Revised Code;	442
<del>(26)</del> <u>(27)</u> The refundable credit for financial institution	443
taxes paid by a pass-through entity granted under section	444
5747.65 of the Revised Code.	445
(B) For any credit, except the refundable credits	446
enumerated in this section and the credit granted under division	447
(H) of section 5747.08 of the Revised Code, the amount of the	448
credit for a taxable year shall not exceed the taxpayer's	449



aggregate amount of tax due under section 5747.02 of the Revised Code, after allowing for any other credit that precedes it in the order required under this section. Any excess amount of a particular credit may be carried forward if authorized under the section creating that credit. Nothing in this chapter shall be construed to allow a taxpayer to claim, directly or indirectly, a credit more than once for a taxable year.

**Section 2.** That existing sections 5747.08 and 5747.98 of the Revised Code are hereby repealed.

**Section 3.** The amendment or enactment by this act of sections 5747.08, 5747.64, and 5747.98 of the Revised Code applies to taxable years ending on or after the effective date of this act.

**Section 4.** Pursuant to division (G) of section 5703.95 of the Revised Code, which states that any bill introduced in the House of Representatives or the Senate that proposes to enact or modify one or more tax expenditures should include a statement explaining the objectives of the tax expenditure or its modification and the sponsor's intent in proposing the tax expenditure or its modification:

The purpose of the credit authorized under section 5747.64 of the Revised Code, as enacted by this act, is to offer some level of compensation for the professional services of individuals that are securing our schools.