

As Reported by the House Finance Committee

132nd General Assembly

Regular Session

2017-2018

Sub. S. B. No. 51

Senators Skindell, Eklund

**Cosponsors: Senators Thomas, Schiavoni, Williams, Hite, O'Brien, LaRose,
Burke, Coley, Dolan, Gardner, Hackett, Lehner, Manning, Oelslager, Peterson,
Tavares, Terhar, Yuko**

A BILL

To amend sections 109.572, 718.81, 718.85, 1710.01, 1710.02, 1710.06, 5739.02, and 5739.09, to enact section 124.74 of the Revised Code, and to amend Sections 323.10, 337.10, and 337.50 of Am. Sub. H.B. 49 of the 132nd General Assembly and Sections 207.80, 207.100, 207.240, 211.10, 211.20, 213.10, 213.20, 223.10, 223.15, 223.50, 227.10, 237.10, 237.13, 237.20, and 285.10 of H.B. 529 of the 132nd General Assembly, as subsequently amended, to authorize the creation of a special improvement district to facilitate Lake Erie shoreline improvement, to revise other laws governing taxation and public property and otherwise provide authorization and conditions for the operation of state programs, to make appropriations, and to declare an emergency.

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

Section 1. That sections 109.572, 718.81, 718.85, 1710.01, 17

1710.02, 1710.06, 5739.02, and 5739.09 be amended and section 18
124.74 of the Revised Code be enacted to read as follows: 19

Sec. 109.572. (A) (1) Upon receipt of a request pursuant to 20
section 121.08, 3301.32, 3301.541, or 3319.39 of the Revised 21
Code, a completed form prescribed pursuant to division (C) (1) of 22
this section, and a set of fingerprint impressions obtained in 23
the manner described in division (C) (2) of this section, the 24
superintendent of the bureau of criminal identification and 25
investigation shall conduct a criminal records check in the 26
manner described in division (B) of this section to determine 27
whether any information exists that indicates that the person 28
who is the subject of the request previously has been convicted 29
of or pleaded guilty to any of the following: 30

(a) A violation of section 2903.01, 2903.02, 2903.03, 31
2903.04, 2903.11, 2903.12, 2903.13, 2903.16, 2903.21, 2903.34, 32
2905.01, 2905.02, 2905.05, 2907.02, 2907.03, 2907.04, 2907.05, 33
2907.06, 2907.07, 2907.08, 2907.09, 2907.21, 2907.22, 2907.23, 34
2907.25, 2907.31, 2907.32, 2907.321, 2907.322, 2907.323, 35
2911.01, 2911.02, 2911.11, 2911.12, 2919.12, 2919.22, 2919.24, 36
2919.25, 2923.12, 2923.13, 2923.161, 2925.02, 2925.03, 2925.04, 37
2925.05, 2925.06, or 3716.11 of the Revised Code, felonious 38
sexual penetration in violation of former section 2907.12 of the 39
Revised Code, a violation of section 2905.04 of the Revised Code 40
as it existed prior to July 1, 1996, a violation of section 41
2919.23 of the Revised Code that would have been a violation of 42
section 2905.04 of the Revised Code as it existed prior to July 43
1, 1996, had the violation been committed prior to that date, or 44
a violation of section 2925.11 of the Revised Code that is not a 45
minor drug possession offense; 46

(b) A violation of an existing or former law of this 47

state, any other state, or the United States that is 48
substantially equivalent to any of the offenses listed in 49
division (A) (1) (a) of this section; 50

(c) If the request is made pursuant to section 3319.39 of 51
the Revised Code for an applicant who is a teacher, any offense 52
specified in section 3319.31 of the Revised Code. 53

(2) On receipt of a request pursuant to section 3712.09 or 54
3721.121 of the Revised Code, a completed form prescribed 55
pursuant to division (C) (1) of this section, and a set of 56
fingerprint impressions obtained in the manner described in 57
division (C) (2) of this section, the superintendent of the 58
bureau of criminal identification and investigation shall 59
conduct a criminal records check with respect to any person who 60
has applied for employment in a position for which a criminal 61
records check is required by those sections. The superintendent 62
shall conduct the criminal records check in the manner described 63
in division (B) of this section to determine whether any 64
information exists that indicates that the person who is the 65
subject of the request previously has been convicted of or 66
pleaded guilty to any of the following: 67

(a) A violation of section 2903.01, 2903.02, 2903.03, 68
2903.04, 2903.11, 2903.12, 2903.13, 2903.16, 2903.21, 2903.34, 69
2905.01, 2905.02, 2905.11, 2905.12, 2907.02, 2907.03, 2907.05, 70
2907.06, 2907.07, 2907.08, 2907.09, 2907.12, 2907.25, 2907.31, 71
2907.32, 2907.321, 2907.322, 2907.323, 2911.01, 2911.02, 72
2911.11, 2911.12, 2911.13, 2913.02, 2913.03, 2913.04, 2913.11, 73
2913.21, 2913.31, 2913.40, 2913.43, 2913.47, 2913.51, 2919.25, 74
2921.36, 2923.12, 2923.13, 2923.161, 2925.02, 2925.03, 2925.11, 75
2925.13, 2925.22, 2925.23, or 3716.11 of the Revised Code; 76

(b) An existing or former law of this state, any other 77

state, or the United States that is substantially equivalent to 78
any of the offenses listed in division (A) (2) (a) of this 79
section. 80

(3) On receipt of a request pursuant to section 173.27, 81
173.38, 173.381, 3701.881, 5164.34, 5164.341, 5164.342, 82
5123.081, or 5123.169 of the Revised Code, a completed form 83
prescribed pursuant to division (C) (1) of this section, and a 84
set of fingerprint impressions obtained in the manner described 85
in division (C) (2) of this section, the superintendent of the 86
bureau of criminal identification and investigation shall 87
conduct a criminal records check of the person for whom the 88
request is made. The superintendent shall conduct the criminal 89
records check in the manner described in division (B) of this 90
section to determine whether any information exists that 91
indicates that the person who is the subject of the request 92
previously has been convicted of, has pleaded guilty to, or 93
(except in the case of a request pursuant to section 5164.34, 94
5164.341, or 5164.342 of the Revised Code) has been found 95
eligible for intervention in lieu of conviction for any of the 96
following, regardless of the date of the conviction, the date of 97
entry of the guilty plea, or (except in the case of a request 98
pursuant to section 5164.34, 5164.341, or 5164.342 of the 99
Revised Code) the date the person was found eligible for 100
intervention in lieu of conviction: 101

(a) A violation of section 959.13, 959.131, 2903.01, 102
2903.02, 2903.03, 2903.04, 2903.041, 2903.11, 2903.12, 2903.13, 103
2903.15, 2903.16, 2903.21, 2903.211, 2903.22, 2903.34, 2903.341, 104
2905.01, 2905.02, 2905.05, 2905.11, 2905.12, 2905.32, 2905.33, 105
2907.02, 2907.03, 2907.04, 2907.05, 2907.06, 2907.07, 2907.08, 106
2907.09, 2907.21, 2907.22, 2907.23, 2907.24, 2907.25, 2907.31, 107
2907.32, 2907.321, 2907.322, 2907.323, 2907.33, 2909.02, 108

2909.03, 2909.04, 2909.22, 2909.23, 2909.24, 2911.01, 2911.02,	109
2911.11, 2911.12, 2911.13, 2913.02, 2913.03, 2913.04, 2913.05,	110
2913.11, 2913.21, 2913.31, 2913.32, 2913.40, 2913.41, 2913.42,	111
2913.43, 2913.44, 2913.441, 2913.45, 2913.46, 2913.47, 2913.48,	112
2913.49, 2913.51, 2917.01, 2917.02, 2917.03, 2917.31, 2919.12,	113
2919.121, 2919.123, 2919.22, 2919.23, 2919.24, 2919.25, 2921.03,	114
2921.11, 2921.12, 2921.13, 2921.21, 2921.24, 2921.32, 2921.321,	115
2921.34, 2921.35, 2921.36, 2921.51, 2923.12, 2923.122, 2923.123,	116
2923.13, 2923.161, 2923.162, 2923.21, 2923.32, 2923.42, 2925.02,	117
2925.03, 2925.04, 2925.041, 2925.05, 2925.06, 2925.09, 2925.11,	118
2925.13, 2925.14, 2925.141, 2925.22, 2925.23, 2925.24, 2925.36,	119
2925.55, 2925.56, 2927.12, or 3716.11 of the Revised Code;	120
(b) Felonious sexual penetration in violation of former	121
section 2907.12 of the Revised Code;	122
(c) A violation of section 2905.04 of the Revised Code as	123
it existed prior to July 1, 1996;	124
(d) A violation of section 2923.01, 2923.02, or 2923.03 of	125
the Revised Code when the underlying offense that is the object	126
of the conspiracy, attempt, or complicity is one of the offenses	127
listed in divisions (A) (3) (a) to (c) of this section;	128
(e) A violation of an existing or former municipal	129
ordinance or law of this state, any other state, or the United	130
States that is substantially equivalent to any of the offenses	131
listed in divisions (A) (3) (a) to (d) of this section.	132
(4) On receipt of a request pursuant to section 2151.86 of	133
the Revised Code, a completed form prescribed pursuant to	134
division (C) (1) of this section, and a set of fingerprint	135
impressions obtained in the manner described in division (C) (2)	136
of this section, the superintendent of the bureau of criminal	137

identification and investigation shall conduct a criminal 138
records check in the manner described in division (B) of this 139
section to determine whether any information exists that 140
indicates that the person who is the subject of the request 141
previously has been convicted of or pleaded guilty to any of the 142
following: 143

(a) A violation of section 959.13, 2903.01, 2903.02, 144
2903.03, 2903.04, 2903.11, 2903.12, 2903.13, 2903.15, 2903.16, 145
2903.21, 2903.211, 2903.22, 2903.34, 2905.01, 2905.02, 2905.05, 146
2907.02, 2907.03, 2907.04, 2907.05, 2907.06, 2907.07, 2907.08, 147
2907.09, 2907.21, 2907.22, 2907.23, 2907.25, 2907.31, 2907.32, 148
2907.321, 2907.322, 2907.323, 2909.02, 2909.03, 2909.22, 149
2909.23, 2909.24, 2911.01, 2911.02, 2911.11, 2911.12, 2913.49, 150
2917.01, 2917.02, 2919.12, 2919.22, 2919.24, 2919.25, 2923.12, 151
2923.13, 2923.161, 2925.02, 2925.03, 2925.04, 2925.05, 2925.06, 152
2927.12, or 3716.11 of the Revised Code, a violation of section 153
2905.04 of the Revised Code as it existed prior to July 1, 1996, 154
a violation of section 2919.23 of the Revised Code that would 155
have been a violation of section 2905.04 of the Revised Code as 156
it existed prior to July 1, 1996, had the violation been 157
committed prior to that date, a violation of section 2925.11 of 158
the Revised Code that is not a minor drug possession offense, 159
two or more OVI or OVUAC violations committed within the three 160
years immediately preceding the submission of the application or 161
petition that is the basis of the request, or felonious sexual 162
penetration in violation of former section 2907.12 of the 163
Revised Code; 164

(b) A violation of an existing or former law of this 165
state, any other state, or the United States that is 166
substantially equivalent to any of the offenses listed in 167
division (A) (4) (a) of this section. 168

(5) Upon receipt of a request pursuant to section 5104.013 169
of the Revised Code, a completed form prescribed pursuant to 170
division (C)(1) of this section, and a set of fingerprint 171
impressions obtained in the manner described in division (C)(2) 172
of this section, the superintendent of the bureau of criminal 173
identification and investigation shall conduct a criminal 174
records check in the manner described in division (B) of this 175
section to determine whether any information exists that 176
indicates that the person who is the subject of the request has 177
been convicted of or pleaded guilty to any of the following: 178

(a) A violation of section 2151.421, 2903.01, 2903.02, 179
2903.03, 2903.04, 2903.11, 2903.12, 2903.13, 2903.16, 2903.21, 180
2903.22, 2903.34, 2905.01, 2905.02, 2905.05, 2905.11, 2905.32, 181
2907.02, 2907.03, 2907.04, 2907.05, 2907.06, 2907.07, 2907.08, 182
2907.09, 2907.19, 2907.21, 2907.22, 2907.23, 2907.24, 2907.25, 183
2907.31, 2907.32, 2907.321, 2907.322, 2907.323, 2909.02, 184
2909.03, 2909.04, 2909.05, 2911.01, 2911.02, 2911.11, 2911.12, 185
2913.02, 2913.03, 2913.04, 2913.041, 2913.05, 2913.06, 2913.11, 186
2913.21, 2913.31, 2913.32, 2913.33, 2913.34, 2913.40, 2913.41, 187
2913.42, 2913.43, 2913.44, 2913.441, 2913.45, 2913.46, 2913.47, 188
2913.48, 2913.49, 2917.01, 2917.02, 2917.03, 2917.31, 2919.12, 189
2919.22, 2919.224, 2919.225, 2919.24, 2919.25, 2921.03, 2921.11, 190
2921.13, 2921.14, 2921.34, 2921.35, 2923.01, 2923.12, 2923.13, 191
2923.161, 2925.02, 2925.03, 2925.04, 2925.05, 2925.06, or 192
3716.11 of the Revised Code, felonious sexual penetration in 193
violation of former section 2907.12 of the Revised Code, a 194
violation of section 2905.04 of the Revised Code as it existed 195
prior to July 1, 1996, a violation of section 2919.23 of the 196
Revised Code that would have been a violation of section 2905.04 197
of the Revised Code as it existed prior to July 1, 1996, had the 198
violation been committed prior to that date, a violation of 199

section 2925.11 of the Revised Code that is not a minor drug 200
possession offense, a violation of section 2923.02 or 2923.03 of 201
the Revised Code that relates to a crime specified in this 202
division, or a second violation of section 4511.19 of the 203
Revised Code within five years of the date of application for 204
licensure or certification. 205

(b) A violation of an existing or former law of this 206
state, any other state, or the United States that is 207
substantially equivalent to any of the offenses or violations 208
described in division (A) (5) (a) of this section. 209

(6) Upon receipt of a request pursuant to section 5153.111 210
of the Revised Code, a completed form prescribed pursuant to 211
division (C) (1) of this section, and a set of fingerprint 212
impressions obtained in the manner described in division (C) (2) 213
of this section, the superintendent of the bureau of criminal 214
identification and investigation shall conduct a criminal 215
records check in the manner described in division (B) of this 216
section to determine whether any information exists that 217
indicates that the person who is the subject of the request 218
previously has been convicted of or pleaded guilty to any of the 219
following: 220

(a) A violation of section 2903.01, 2903.02, 2903.03, 221
2903.04, 2903.11, 2903.12, 2903.13, 2903.16, 2903.21, 2903.34, 222
2905.01, 2905.02, 2905.05, 2907.02, 2907.03, 2907.04, 2907.05, 223
2907.06, 2907.07, 2907.08, 2907.09, 2907.21, 2907.22, 2907.23, 224
2907.25, 2907.31, 2907.32, 2907.321, 2907.322, 2907.323, 225
2909.02, 2909.03, 2911.01, 2911.02, 2911.11, 2911.12, 2919.12, 226
2919.22, 2919.24, 2919.25, 2923.12, 2923.13, 2923.161, 2925.02, 227
2925.03, 2925.04, 2925.05, 2925.06, or 3716.11 of the Revised 228
Code, felonious sexual penetration in violation of former 229

section 2907.12 of the Revised Code, a violation of section 230
2905.04 of the Revised Code as it existed prior to July 1, 1996, 231
a violation of section 2919.23 of the Revised Code that would 232
have been a violation of section 2905.04 of the Revised Code as 233
it existed prior to July 1, 1996, had the violation been 234
committed prior to that date, or a violation of section 2925.11 235
of the Revised Code that is not a minor drug possession offense; 236

(b) A violation of an existing or former law of this 237
state, any other state, or the United States that is 238
substantially equivalent to any of the offenses listed in 239
division (A) (6) (a) of this section. 240

(7) On receipt of a request for a criminal records check 241
from an individual pursuant to section 4749.03 or 4749.06 of the 242
Revised Code, accompanied by a completed copy of the form 243
prescribed in division (C) (1) of this section and a set of 244
fingerprint impressions obtained in a manner described in 245
division (C) (2) of this section, the superintendent of the 246
bureau of criminal identification and investigation shall 247
conduct a criminal records check in the manner described in 248
division (B) of this section to determine whether any 249
information exists indicating that the person who is the subject 250
of the request has been convicted of or pleaded guilty to a 251
felony in this state or in any other state. If the individual 252
indicates that a firearm will be carried in the course of 253
business, the superintendent shall require information from the 254
federal bureau of investigation as described in division (B) (2) 255
of this section. Subject to division (F) of this section, the 256
superintendent shall report the findings of the criminal records 257
check and any information the federal bureau of investigation 258
provides to the director of public safety. 259

(8) On receipt of a request pursuant to section 1321.37, 260
1321.53, or 4763.05 of the Revised Code, a completed form 261
prescribed pursuant to division (C)(1) of this section, and a 262
set of fingerprint impressions obtained in the manner described 263
in division (C)(2) of this section, the superintendent of the 264
bureau of criminal identification and investigation shall 265
conduct a criminal records check with respect to any person who 266
has applied for a license, permit, or certification from the 267
department of commerce or a division in the department. The 268
superintendent shall conduct the criminal records check in the 269
manner described in division (B) of this section to determine 270
whether any information exists that indicates that the person 271
who is the subject of the request previously has been convicted 272
of or pleaded guilty to any of the following: a violation of 273
section 2913.02, 2913.11, 2913.31, 2913.51, or 2925.03 of the 274
Revised Code; any other criminal offense involving theft, 275
receiving stolen property, embezzlement, forgery, fraud, passing 276
bad checks, money laundering, or drug trafficking, or any 277
criminal offense involving money or securities, as set forth in 278
Chapters 2909., 2911., 2913., 2915., 2921., 2923., and 2925. of 279
the Revised Code; or any existing or former law of this state, 280
any other state, or the United States that is substantially 281
equivalent to those offenses. 282

(9) On receipt of a request for a criminal records check 283
from the treasurer of state under section 113.041 of the Revised 284
Code or from an individual under section 4701.08, 4715.101, 285
4717.061, 4725.121, 4725.501, 4729.071, 4730.101, 4730.14, 286
4730.28, 4731.081, 4731.15, 4731.171, 4731.222, 4731.281, 287
4731.296, 4731.531, 4732.091, 4734.202, 4740.061, 4741.10, 288
4747.051, 4753.061, 4755.70, 4757.101, 4759.061, 4760.032, 289
4760.06, 4761.051, 4762.031, 4762.06, 4774.031, 4774.06, 290

4776.021, 4778.04, 4778.07, 4779.091, or 4783.04 of the Revised Code, accompanied by a completed form prescribed under division (C) (1) of this section and a set of fingerprint impressions obtained in the manner described in division (C) (2) of this section, the superintendent of the bureau of criminal identification and investigation shall conduct a criminal records check in the manner described in division (B) of this section to determine whether any information exists that indicates that the person who is the subject of the request has been convicted of or pleaded guilty to any criminal offense in this state or any other state. Subject to division (F) of this section, the superintendent shall send the results of a check requested under section 113.041 of the Revised Code to the treasurer of state and shall send the results of a check requested under any of the other listed sections to the licensing board specified by the individual in the request.

(10) On receipt of a request pursuant to section 124.74, 1121.23, 1315.141, 1733.47, or 1761.26 of the Revised Code, a completed form prescribed pursuant to division (C) (1) of this section, and a set of fingerprint impressions obtained in the manner described in division (C) (2) of this section, the superintendent of the bureau of criminal identification and investigation shall conduct a criminal records check in the manner described in division (B) of this section to determine whether any information exists that indicates that the person who is the subject of the request previously has been convicted of or pleaded guilty to any criminal offense under any existing or former law of this state, any other state, or the United States.

(11) On receipt of a request for a criminal records check from an appointing or licensing authority under section 3772.07

of the Revised Code, a completed form prescribed under division 322
(C) (1) of this section, and a set of fingerprint impressions 323
obtained in the manner prescribed in division (C) (2) of this 324
section, the superintendent of the bureau of criminal 325
identification and investigation shall conduct a criminal 326
records check in the manner described in division (B) of this 327
section to determine whether any information exists that 328
indicates that the person who is the subject of the request 329
previously has been convicted of or pleaded guilty or no contest 330
to any offense under any existing or former law of this state, 331
any other state, or the United States that is a disqualifying 332
offense as defined in section 3772.07 of the Revised Code or 333
substantially equivalent to such an offense. 334

(12) On receipt of a request pursuant to section 2151.33 335
or 2151.412 of the Revised Code, a completed form prescribed 336
pursuant to division (C) (1) of this section, and a set of 337
fingerprint impressions obtained in the manner described in 338
division (C) (2) of this section, the superintendent of the 339
bureau of criminal identification and investigation shall 340
conduct a criminal records check with respect to any person for 341
whom a criminal records check is required under that section. 342
The superintendent shall conduct the criminal records check in 343
the manner described in division (B) of this section to 344
determine whether any information exists that indicates that the 345
person who is the subject of the request previously has been 346
convicted of or pleaded guilty to any of the following: 347

(a) A violation of section 2903.01, 2903.02, 2903.03, 348
2903.04, 2903.11, 2903.12, 2903.13, 2903.16, 2903.21, 2903.34, 349
2905.01, 2905.02, 2905.11, 2905.12, 2907.02, 2907.03, 2907.05, 350
2907.06, 2907.07, 2907.08, 2907.09, 2907.12, 2907.25, 2907.31, 351
2907.32, 2907.321, 2907.322, 2907.323, 2911.01, 2911.02, 352

2911.11, 2911.12, 2911.13, 2913.02, 2913.03, 2913.04, 2913.11, 353
2913.21, 2913.31, 2913.40, 2913.43, 2913.47, 2913.51, 2919.25, 354
2921.36, 2923.12, 2923.13, 2923.161, 2925.02, 2925.03, 2925.11, 355
2925.13, 2925.22, 2925.23, or 3716.11 of the Revised Code; 356

(b) An existing or former law of this state, any other 357
state, or the United States that is substantially equivalent to 358
any of the offenses listed in division (A)(12)(a) of this 359
section. 360

(13) On receipt of a request pursuant to section 3796.12 361
of the Revised Code, a completed form prescribed pursuant to 362
division (C)(1) of this section, and a set of fingerprint 363
impressions obtained in a manner described in division (C)(2) of 364
this section, the superintendent of the bureau of criminal 365
identification and investigation shall conduct a criminal 366
records check in the manner described in division (B) of this 367
section to determine whether any information exists that 368
indicates that the person who is the subject of the request 369
previously has been convicted of or pleaded guilty to the 370
following: 371

(a) A disqualifying offense as specified in rules adopted 372
under division (B)(2)(b) of section 3796.03 of the Revised Code 373
if the person who is the subject of the request is an 374
administrator or other person responsible for the daily 375
operation of, or an owner or prospective owner, officer or 376
prospective officer, or board member or prospective board member 377
of, an entity seeking a license from the department of commerce 378
under Chapter 3796. of the Revised Code; 379

(b) A disqualifying offense as specified in rules adopted 380
under division (B)(2)(b) of section 3796.04 of the Revised Code 381
if the person who is the subject of the request is an 382

administrator or other person responsible for the daily 383
operation of, or an owner or prospective owner, officer or 384
prospective officer, or board member or prospective board member 385
of, an entity seeking a license from the state board of pharmacy 386
under Chapter 3796. of the Revised Code. 387

(14) On receipt of a request required by section 3796.13 388
of the Revised Code, a completed form prescribed pursuant to 389
division (C) (1) of this section, and a set of fingerprint 390
impressions obtained in a manner described in division (C) (2) of 391
this section, the superintendent of the bureau of criminal 392
identification and investigation shall conduct a criminal 393
records check in the manner described in division (B) of this 394
section to determine whether any information exists that 395
indicates that the person who is the subject of the request 396
previously has been convicted of or pleaded guilty to the 397
following: 398

(a) A disqualifying offense as specified in rules adopted 399
under division (B) (8) (a) of section 3796.03 of the Revised Code 400
if the person who is the subject of the request is seeking 401
employment with an entity licensed by the department of commerce 402
under Chapter 3796. of the Revised Code; 403

(b) A disqualifying offense as specified in rules adopted 404
under division (B) (14) (a) of section 3796.04 of the Revised Code 405
if the person who is the subject of the request is seeking 406
employment with an entity licensed by the state board of 407
pharmacy under Chapter 3796. of the Revised Code. 408

(15) On receipt of a request pursuant to section 4768.06 409
of the Revised Code, a completed form prescribed under division 410
(C) (1) of this section, and a set of fingerprint impressions 411
obtained in the manner described in division (C) (2) of this 412

section, the superintendent of the bureau of criminal 413
identification and investigation shall conduct a criminal 414
records check in the manner described in division (B) of this 415
section to determine whether any information exists indicating 416
that the person who is the subject of the request has been 417
convicted of or pleaded guilty to a felony in this state or in 418
any other state. 419

(B) Subject to division (F) of this section, the 420
superintendent shall conduct any criminal records check to be 421
conducted under this section as follows: 422

(1) The superintendent shall review or cause to be 423
reviewed any relevant information gathered and compiled by the 424
bureau under division (A) of section 109.57 of the Revised Code 425
that relates to the person who is the subject of the criminal 426
records check, including, if the criminal records check was 427
requested under section 113.041, 121.08, 124.74, 173.27, 173.38, 428
173.381, 1121.23, 1315.141, 1321.37, 1321.53, 1733.47, 1761.26, 429
2151.86, 3301.32, 3301.541, 3319.39, 3701.881, 3712.09, 430
3721.121, 3772.07, 3796.12, 3796.13, 4749.03, 4749.06, 4763.05, 431
4768.06, 5104.013, 5164.34, 5164.341, 5164.342, 5123.081, 432
5123.169, or 5153.111 of the Revised Code, any relevant 433
information contained in records that have been sealed under 434
section 2953.32 of the Revised Code; 435

(2) If the request received by the superintendent asks for 436
information from the federal bureau of investigation, the 437
superintendent shall request from the federal bureau of 438
investigation any information it has with respect to the person 439
who is the subject of the criminal records check, including 440
fingerprint-based checks of national crime information databases 441
as described in 42 U.S.C. 671 if the request is made pursuant to 442

section 2151.86 or 5104.013 of the Revised Code or if any other 443
Revised Code section requires fingerprint-based checks of that 444
nature, and shall review or cause to be reviewed any information 445
the superintendent receives from that bureau. If a request under 446
section 3319.39 of the Revised Code asks only for information 447
from the federal bureau of investigation, the superintendent 448
shall not conduct the review prescribed by division (B) (1) of 449
this section. 450

(3) The superintendent or the superintendent's designee 451
may request criminal history records from other states or the 452
federal government pursuant to the national crime prevention and 453
privacy compact set forth in section 109.571 of the Revised 454
Code. 455

(4) The superintendent shall include in the results of the 456
criminal records check a list or description of the offenses 457
listed or described in division (A) (1), (2), (3), (4), (5), (6), 458
(7), (8), (9), (10), (11), (12), (13), (14), or (15) of this 459
section, whichever division requires the superintendent to 460
conduct the criminal records check. The superintendent shall 461
exclude from the results any information the dissemination of 462
which is prohibited by federal law. 463

(5) The superintendent shall send the results of the 464
criminal records check to the person to whom it is to be sent 465
not later than the following number of days after the date the 466
superintendent receives the request for the criminal records 467
check, the completed form prescribed under division (C) (1) of 468
this section, and the set of fingerprint impressions obtained in 469
the manner described in division (C) (2) of this section: 470

(a) If the superintendent is required by division (A) of 471
this section (other than division (A) (3) of this section) to 472

conduct the criminal records check, thirty; 473

(b) If the superintendent is required by division (A) (3) 474
of this section to conduct the criminal records check, sixty. 475

(C) (1) The superintendent shall prescribe a form to obtain 476
the information necessary to conduct a criminal records check 477
from any person for whom a criminal records check is to be 478
conducted under this section. The form that the superintendent 479
prescribes pursuant to this division may be in a tangible 480
format, in an electronic format, or in both tangible and 481
electronic formats. 482

(2) The superintendent shall prescribe standard impression 483
sheets to obtain the fingerprint impressions of any person for 484
whom a criminal records check is to be conducted under this 485
section. Any person for whom a records check is to be conducted 486
under this section shall obtain the fingerprint impressions at a 487
county sheriff's office, municipal police department, or any 488
other entity with the ability to make fingerprint impressions on 489
the standard impression sheets prescribed by the superintendent. 490
The office, department, or entity may charge the person a 491
reasonable fee for making the impressions. The standard 492
impression sheets the superintendent prescribes pursuant to this 493
division may be in a tangible format, in an electronic format, 494
or in both tangible and electronic formats. 495

(3) Subject to division (D) of this section, the 496
superintendent shall prescribe and charge a reasonable fee for 497
providing a criminal records check under this section. The 498
person requesting the criminal records check shall pay the fee 499
prescribed pursuant to this division. In the case of a request 500
under section 1121.23, 1155.03, 1163.05, 1315.141, 1733.47, 501
1761.26, 2151.33, 2151.412, or 5164.34 of the Revised Code, the 502

fee shall be paid in the manner specified in that section. 503

(4) The superintendent of the bureau of criminal 504
identification and investigation may prescribe methods of 505
forwarding fingerprint impressions and information necessary to 506
conduct a criminal records check, which methods shall include, 507
but not be limited to, an electronic method. 508

(D) The results of a criminal records check conducted 509
under this section, other than a criminal records check 510
specified in division (A)(7) of this section, are valid for the 511
person who is the subject of the criminal records check for a 512
period of one year from the date upon which the superintendent 513
completes the criminal records check. If during that period the 514
superintendent receives another request for a criminal records 515
check to be conducted under this section for that person, the 516
superintendent shall provide the results from the previous 517
criminal records check of the person at a lower fee than the fee 518
prescribed for the initial criminal records check. 519

(E) When the superintendent receives a request for 520
information from a registered private provider, the 521
superintendent shall proceed as if the request was received from 522
a school district board of education under section 3319.39 of 523
the Revised Code. The superintendent shall apply division (A)(1) 524
(c) of this section to any such request for an applicant who is 525
a teacher. 526

(F)(1) Subject to division (F)(2) of this section, all 527
information regarding the results of a criminal records check 528
conducted under this section that the superintendent reports or 529
sends under division (A)(7) or (9) of this section to the 530
director of public safety, the treasurer of state, or the 531
person, board, or entity that made the request for the criminal 532

records check shall relate to the conviction of the subject 533
person, or the subject person's plea of guilty to, a criminal 534
offense. 535

(2) Division (F)(1) of this section does not limit, 536
restrict, or preclude the superintendent's release of 537
information that relates to the arrest of a person who is 538
eighteen years of age or older, to an adjudication of a child as 539
a delinquent child, or to a criminal conviction of a person 540
under eighteen years of age in circumstances in which a release 541
of that nature is authorized under division (E)(2), (3), or (4) 542
of section 109.57 of the Revised Code pursuant to a rule adopted 543
under division (E)(1) of that section. 544

(G) As used in this section: 545

(1) "Criminal records check" means any criminal records 546
check conducted by the superintendent of the bureau of criminal 547
identification and investigation in accordance with division (B) 548
of this section. 549

(2) "Minor drug possession offense" has the same meaning 550
as in section 2925.01 of the Revised Code. 551

(3) "OVI or OVUAC violation" means a violation of section 552
4511.19 of the Revised Code or a violation of an existing or 553
former law of this state, any other state, or the United States 554
that is substantially equivalent to section 4511.19 of the 555
Revised Code. 556

(4) "Registered private provider" means a nonpublic school 557
or entity registered with the superintendent of public 558
instruction under section 3310.41 of the Revised Code to 559
participate in the autism scholarship program or section 3310.58 560
of the Revised Code to participate in the Jon Peterson special 561

needs scholarship program. 562

Sec. 124.74. (A) Division (B) of this section applies to 563
any of the following individuals: 564

(1) An employee in the service of the state; 565

(2) A prospective employee for a position in the service 566
of the state; 567

(3) A contractor of a state agency, board, or commission; 568

(4) A contractor, employee, or prospective employee of a 569
board of county commissioners or a county department of job and 570
family services, child support enforcement agency, or public 571
children services agency. 572

(B) If an individual described in division (A) of this 573
section has or, in the case of a prospective employee, will have 574
access to or the use of federal tax information, the head of the 575
state or county agency, department, board, or commission with 576
which the individual is employed, will be employed, or is 577
contracted shall request that the superintendent of the bureau 578
of criminal identification and investigation conduct a criminal 579
records check based on the individual's fingerprints in 580
accordance with section 109.572 of the Revised Code. The head of 581
the agency, department, board, or commission shall request that 582
criminal record information from the federal bureau of 583
investigation be obtained as part of the criminal records check. 584

Such an individual, and the agency, department, board, or 585
commission with which the individual is employed, will be 586
employed, or is contracted, shall also comply with any separate 587
request by the federal bureau of investigation to conduct a 588
national criminal records check. 589

(C) A state or county agency, department, board, or 590
commission may adopt any rules or policies necessary to 591
implement this section. 592

Sec. 718.81. If a term used in sections 718.80 to 718.95 593
of the Revised Code that is not otherwise defined in this 594
chapter is used in a comparable context in both the laws of the 595
United States relating to federal income tax and in Title LVII 596
of the Revised Code and the use is not consistent, then the use 597
of the term in the laws of the United States relating to federal 598
income tax shall have control over the use of the term in Title 599
LVII of the Revised Code, unless the term is defined in Chapter 600
5703. of the Revised Code, in which case the definition in that 601
chapter shall control. Any reference in this chapter to the 602
Internal Revenue Code includes other laws of the United States 603
related to federal income taxes. If a term is defined in both 604
this section and section 718.01 of the Revised Code, the 605
definition in this section shall control for all uses of that 606
term in sections 718.80 through 718.95 of the Revised Code. 607

As used in sections 718.80 to 718.95 of the Revised Code 608
only: 609

(A) "Municipal taxable income" means income apportioned or 610
situated to the municipal corporation under section 718.82 of the 611
Revised Code, as applicable, reduced by any pre-2017 net 612
operating loss carryforward available to the person for the 613
municipal corporation. 614

(B) "Adjusted federal taxable income," for a person 615
required to file as a C corporation, or for a person that has 616
elected to be taxed as a C corporation as described in division 617
(D) (5) of section 718.01 of the Revised Code, means a C 618
corporation's federal taxable income before net operating losses 619

and special deductions as determined under the Internal Revenue Code, adjusted as follows: 620
621

(1) Deduct intangible income to the extent included in federal taxable income. The deduction shall be allowed regardless of whether the intangible income relates to assets used in a trade or business or assets held for the production of income. 622
623
624
625
626

(2) Add an amount equal to five per cent of intangible income deducted under division (B) (1) of this section, but excluding that portion of intangible income directly related to the sale, exchange, or other disposition of property described in section 1221 of the Internal Revenue Code. 627
628
629
630
631

(3) Add any losses allowed as a deduction in the computation of federal taxable income if the losses directly relate to the sale, exchange, or other disposition of an asset described in section 1221 or 1231 of the Internal Revenue Code. 632
633
634
635

(4) (a) Except as provided in division (B) (4) (b) of this section, deduct income and gain included in federal taxable income to the extent the income and gain directly relate to the sale, exchange, or other disposition of an asset described in section 1221 or 1231 of the Internal Revenue Code. 636
637
638
639
640

(b) Division (B) (4) (a) of this section does not apply to the extent the income or gain is income or gain described in section 1245 or 1250 of the Internal Revenue Code. 641
642
643

(5) Add taxes on or measured by net income allowed as a deduction in the computation of federal taxable income. 644
645

(6) In the case of a real estate investment trust or regulated investment company, add all amounts with respect to dividends to, distributions to, or amounts set aside for or 646
647
648

credited to the benefit of investors and allowed as a deduction 649
in the computation of federal taxable income. 650

(7) Deduct, to the extent not otherwise deducted or 651
excluded in computing federal taxable income, any income derived 652
from a transfer agreement or from the enterprise transferred 653
under that agreement under section 4313.02 of the Revised Code. 654

(8) Deduct exempt income to the extent not otherwise 655
deducted or excluded in computing adjusted federal taxable 656
income. 657

(9) Deduct any net profit of a pass-through entity owned 658
directly or indirectly by the taxpayer and included in the 659
taxpayer's federal taxable income unless an affiliated group of 660
corporations includes that net profit in the group's federal 661
taxable income in accordance with division (E) (3) (b) of section 662
718.86 of the Revised Code. 663

(10) Add any loss incurred by a pass-through entity owned 664
directly or indirectly by the taxpayer and included in the 665
taxpayer's federal taxable income unless an affiliated group of 666
corporations includes that loss in the group's federal taxable 667
income in accordance with division (E) (3) (b) of section 718.86 668
of the Revised Code. 669

If the taxpayer is not a C corporation, is not a 670
disregarded entity that has made the election described in 671
division (L) (2) of section 718.01 of the Revised Code, and is 672
not a publicly traded partnership that has made the election 673
described in division (D) (5) of section 718.01 of the Revised 674
Code, the taxpayer shall compute adjusted federal taxable income 675
under this section as if the taxpayer were a C corporation, 676
except guaranteed payments and other similar amounts paid or 677

accrued to a partner, former partner, shareholder, former 678
shareholder, member, or former member shall not be allowed as a 679
deductible expense unless such payments are in consideration for 680
the use of capital and treated as payment of interest under 681
section 469 of the Internal Revenue Code or United States 682
treasury regulations. Amounts paid or accrued to a qualified 683
self-employed retirement plan with respect to a partner, former 684
partner, shareholder, former shareholder, member, or former 685
member of the taxpayer, amounts paid or accrued to or for health 686
insurance for a partner, former partner, shareholder, former 687
shareholder, member, or former member, and amounts paid or 688
accrued to or for life insurance for a partner, former partner, 689
shareholder, former shareholder, member, or former member shall 690
not be allowed as a deduction. 691

Nothing in division (B) of this section shall be construed 692
as allowing the taxpayer to add or deduct any amount more than 693
once or shall be construed as allowing any taxpayer to deduct 694
any amount paid to or accrued for purposes of federal self- 695
employment tax. 696

(C) "Taxpayer" has the same meaning as in section 718.01 697
of the Revised Code, except that "taxpayer" does not include 698
natural persons or entities subject to the tax imposed under 699
Chapter 5745. of the Revised Code. "Taxpayer" may include 700
receivers, assignees, or trustees in bankruptcy when such 701
persons are required to assume the role of a taxpayer. 702

(D) "Tax return" or "return" means the notifications and 703
reports required to be filed pursuant to sections 718.80 to 704
718.95 of the Revised Code for the purpose of reporting 705
municipal income taxes, and includes declarations of estimated 706
tax. 707

(E) "Taxable year" means the calendar year or the 708
taxpayer's fiscal year ~~ending~~beginning during the calendar 709
year, or fractional part thereof, upon which the calculation of 710
the taxpayer's adjusted federal taxable income is based pursuant 711
to this chapter. If a taxpayer's taxable year is changed for 712
federal income tax purposes, the taxable year for purposes of 713
sections 718.80 to 718.95 of the Revised Code is changed 714
accordingly but may consist of an aggregation of more than one 715
taxable year for federal income tax purposes. The tax 716
commissioner may prescribe by rule an appropriate period as the 717
taxable year for a taxpayer that has had a change of its taxable 718
year for federal income tax purposes, for a taxpayer that has 719
two or more short taxable years for federal income tax purposes 720
as the result of a change of ownership, or for a new taxpayer 721
that would otherwise have no taxable year. 722

(F) "Assessment" means a notice of underpayment or 723
nonpayment of a tax issued pursuant to section 718.90 of the 724
Revised Code. 725

Sec. 718.85. (A) (1) For each taxable year, every taxpayer 726
shall file an annual return. Such return, along with the amount 727
of tax shown to be due on the return less the amount paid for 728
the taxable year under section 718.88 of the Revised Code, shall 729
be submitted to the tax commissioner, on a form and in the 730
manner prescribed by the commissioner, on or before the 731
fifteenth day of the fourth month following the end of the 732
taxpayer's taxable year. 733

(2) If a taxpayer has multiple taxable years ~~ending~~ 734
beginning within one calendar year, the taxpayer shall aggregate 735
the facts and figures necessary to compute the tax due under 736
this chapter, in accordance with sections 718.81, 718.82, and, 737

if applicable, 718.86 of the Revised Code onto its annual 738
return. 739

(3) The remittance shall be made payable to the treasurer 740
of state and in the form prescribed by the tax commissioner. If 741
the amount payable with the tax return is ten dollars or less, 742
no remittance is required. 743

(B) The tax commissioner shall immediately forward to the 744
treasurer of state all amounts the commissioner receives 745
pursuant to sections 718.80 to 718.95 of the Revised Code. The 746
treasurer shall credit ninety-nine and one-half per cent of such 747
amounts to the municipal income tax fund and the remainder to 748
the municipal income tax administrative fund established under 749
section 5745.03 of the Revised Code. 750

(C) (1) Each return required to be filed under this section 751
shall contain the signature of the taxpayer or the taxpayer's 752
duly authorized agent and of the person who prepared the return 753
for the taxpayer, and shall include the taxpayer's 754
identification number. Each return shall be verified by a 755
declaration under penalty of perjury. 756

(2) (a) The tax commissioner may require a taxpayer to 757
include, with each annual tax return, amended return, or request 758
for refund filed with the commissioner under sections 718.80 to 759
718.95 of the Revised Code, copies of any relevant documents or 760
other information. 761

(b) A taxpayer that files an annual tax return 762
electronically through the Ohio business gateway or in another 763
manner as prescribed by the tax commissioner shall either submit 764
the documents required under this division electronically as 765
prescribed at the time of filing or, if electronic submission is 766

not available, mail the documents to the tax commissioner. The 767
department of taxation shall publish a method of electronically 768
submitting the documents required under this division on or 769
before January 1, 2019. 770

(3) After a taxpayer files a tax return, the tax 771
commissioner may request, and the taxpayer shall provide, any 772
information, statements, or documents required to determine and 773
verify the taxpayer's municipal income tax. 774

(D) (1) (a) Any taxpayer that has duly requested an 775
automatic extension for filing the taxpayer's federal income tax 776
return shall automatically receive an extension for the filing 777
of a tax return with the commissioner under this section. The 778
extended due date of the return shall be the fifteenth day of 779
the tenth month after the last day of the taxable year to which 780
the return relates. 781

(b) A taxpayer that has not requested or received a six- 782
month extension for filing the taxpayer's federal income tax 783
return may request that the commissioner grant the taxpayer a 784
six-month extension of the date for filing the taxpayer's 785
municipal income tax return. If the commissioner receives the 786
request on or before the date the municipal income tax return is 787
due, the commissioner shall grant the taxpayer's extension 788
request. 789

(c) An extension of time to file under division (D) (1) of 790
this section is not an extension of the time to pay any tax due 791
unless the tax commissioner grants an extension of that date. 792

(2) If the commissioner considers it necessary in order to 793
ensure payment of a tax imposed in accordance with section 794
718.04 of the Revised Code, the commissioner may require 795

taxpayers to file returns and make payments otherwise than as 796
provided in this section, including taxpayers not otherwise 797
required to file annual returns. 798

(E) Each return required to be filed in accordance with 799
this section shall include a box that the taxpayer may check to 800
authorize another person, including a tax return preparer who 801
prepared the return, to communicate with the tax commissioner 802
about matters pertaining to the return. The return or 803
instructions accompanying the return shall indicate that by 804
checking the box the taxpayer authorizes the commissioner to 805
contact the preparer or other person concerning questions that 806
arise during the examination or other review of the return and 807
authorizes the preparer or other person only to provide the 808
commissioner with information that is missing from the return, 809
to contact the commissioner for information about the 810
examination or other review of the return or the status of the 811
taxpayer's refund or payments, and to respond to notices about 812
mathematical errors, offsets, or return preparation that the 813
taxpayer has received from the commissioner and has shown to the 814
preparer or other person. 815

(F) When income tax returns or other documents require the 816
signature of a tax return preparer, the tax commissioner shall 817
accept a facsimile or electronic version of such a signature in 818
lieu of a manual signature. 819

Sec. 1710.01. As used in this chapter: 820

(A) "Special improvement district" means a special 821
improvement district organized under this chapter. 822

(B) "Church" means a fellowship of believers, 823
congregation, society, corporation, convention, or association 824

that is formed primarily or exclusively for religious purposes 825
and that is not formed for the private profit of any person. 826

(C) "Church property" means property that is described as 827
being exempt from taxation under division (A) (2) of section 828
5709.07 of the Revised Code and that the county auditor has 829
entered on the exempt list compiled under section 5713.07 of the 830
Revised Code. 831

(D) "Municipal executive" means the mayor, city manager, 832
or other chief executive officer of the municipal corporation in 833
which a special improvement district is located. 834

(E) "Participating political subdivision" means the 835
municipal corporation or township, or each of the municipal 836
corporations or townships, that has territory within the 837
boundaries of a special improvement district created under this 838
chapter. 839

(F) "Legislative authority of a participating political 840
subdivision" means, with reference to a township, the board of 841
township trustees. 842

(G) "Public improvement" means the planning, design, 843
construction, reconstruction, enlargement, or alteration of any 844
facility or improvement, including the acquisition of land, for 845
which a special assessment may be levied under Chapter 727. of 846
the Revised Code, and includes any special energy improvement 847
project or shoreline improvement project. 848

(H) "Public service" means any service that can be 849
provided by a municipal corporation or any service for which a 850
special assessment may be levied under Chapter 727. of the 851
Revised Code. 852

(I) "Special energy improvement project" means any 853

property, device, structure, or equipment necessary for the 854
acquisition, installation, equipping, and improvement of any 855
real or personal property used for the purpose of creating a 856
solar photovoltaic project, a solar thermal energy project, a 857
geothermal energy project, a customer-generated energy project, 858
or an energy efficiency improvement, whether such real or 859
personal property is publicly or privately owned. 860

(J) "Existing qualified nonprofit corporation" means a 861
nonprofit corporation that existed before the creation of the 862
corresponding district under this chapter, that is composed of 863
members located within or adjacent to the district, that has 864
established a police department under section 1702.80 of the 865
Revised Code, and that is organized for purposes that include 866
acquisition of real property within an area specified by its 867
articles for the subsequent transfer of such property to its 868
members exclusively for charitable, scientific, literary, or 869
educational purposes, or holding and maintaining and leasing 870
such property; planning for and assisting in the development of 871
its members; providing for the relief of the poor and distressed 872
or underprivileged in the area and adjacent areas; combating 873
community deterioration and lessening the burdens of government; 874
providing or assisting others in providing housing for low- or 875
moderate-income persons; and assisting its members by the 876
provision of public safety and security services, parking 877
facilities, transit service, landscaping, and parks. 878

(K) "Energy efficiency improvement" means energy 879
efficiency technologies, products, and activities that reduce or 880
support the reduction of energy consumption, allow for the 881
reduction in demand, or support the production of clean, 882
renewable energy and that are or will be permanently fixed to 883
real property. 884

(L) "Customer-generated energy project" means a wind, 885
biomass, or gasification facility for the production of 886
electricity that meets either of the following requirements: 887

(1) The facility is designed to have a generating capacity 888
of two hundred fifty kilowatts of electricity or less. 889

(2) The facility is: 890

(a) Designed to have a generating capacity of more than 891
two hundred fifty kilowatts of electricity; 892

(b) Operated in parallel with electric transmission and 893
distribution facilities serving the real property at the site of 894
the customer-generated energy project; 895

(c) Intended primarily to offset part or all of the 896
facility owner's requirements for electricity at the site of the 897
customer-generated energy project and is located on the facility 898
owner's real property; and 899

(d) Not producing energy for direct sale by the facility 900
owner to the public. 901

(M) "Reduction in demand" means a change in customer 902
behavior or a change in customer-owned or operated assets that 903
reduces or has the capability to reduce the demand for 904
electricity as a result of price signals or other incentives. 905

(N) "Electric distribution utility" and "mercantile 906
customer" have the same meanings as in section 4928.01 of the 907
Revised Code. 908

(O) "Shoreline improvement project" means acquiring, 909
constructing, installing, equipping, improving, maintaining, or 910
repairing real or tangible personal property necessary or useful 911
for making improvements to abate erosion along the Lake Erie 912

shoreline. 913

Sec. 1710.02. (A) A special improvement district may be 914
created within the boundaries of any one municipal corporation, 915
any one township, or any combination of contiguous municipal 916
corporations and townships for the purpose of developing and 917
implementing plans for public improvements and public services 918
that benefit the district. A district may be created by petition 919
of the owners of real property within the proposed district, or 920
by an existing qualified nonprofit corporation. If the district 921
is created by an existing qualified nonprofit corporation, the 922
purposes for which the district is created may be supplemental 923
to the other purposes for which the corporation is organized. 924
All territory in a special improvement district shall be 925
contiguous; except that the territory in a special improvement 926
district may be noncontiguous if at least one special energy 927
improvement project or shoreline improvement project is 928
designated for each parcel of real property included within the 929
special improvement district. Additional territory may be added 930
to a special improvement district created under this chapter for 931
the purpose of developing and implementing plans for special 932
energy improvement projects or shoreline improvement projects if 933
at least one special energy improvement project or shoreline 934
improvement project, respectively, is designated for each parcel 935
of real property included within such additional territory and 936
the addition of territory is authorized by the initial plan 937
proposed under division (F) of this section or a plan adopted by 938
the board of directors of the special improvement district under 939
section 1710.06 of the Revised Code. 940

The district shall be governed by the board of trustees of 941
a nonprofit corporation. This board shall be known as the board 942
of directors of the special improvement district. No special 943

improvement district shall include any church property, or 944
property of the federal or state government or a county, 945
township, or municipal corporation, unless the church or the 946
county, township, or municipal corporation specifically requests 947
in writing that the property be included within the district, or 948
unless the church is a member of the existing qualified 949
nonprofit corporation creating the district at the time the 950
district is created. A shoreline improvement project may extend 951
into the territory of Lake Erie as described in sections 1506.10 952
and 1506.11 of the Revised Code. However, the state shall remain 953
exempt from any special assessment that may be levied against 954
that territory under section 1710.06 and Chapter 727. of the 955
Revised Code. More than one district may be created within a 956
participating political subdivision, but no real property may be 957
included within more than one district unless the owner of the 958
property files a written consent with the clerk of the 959
legislative authority, the township fiscal officer, or the 960
village clerk, as appropriate. The area of each district shall 961
be contiguous; except that the area of a special improvement 962
district may be noncontiguous if all parcels of real property 963
included within such area contain at least one special energy 964
improvement or shoreline improvement thereon. 965

(B) Except as provided in division (C) of this section, a 966
district created under this chapter is not a political 967
subdivision. A district created under this chapter shall be 968
considered a public agency under section 102.01 and a public 969
authority under section 4115.03 of the Revised Code. Each member 970
of the board of directors of a district, each member's designee 971
or proxy, and each officer and employee of a district shall be 972
considered a public official or employee under section 102.01 of 973
the Revised Code and a public official and public servant under 974

section 2921.42 of the Revised Code. Districts created under 975
this chapter are not subject to sections 121.81 to 121.83 of the 976
Revised Code. Districts created under this chapter are subject 977
to sections 121.22 and 121.23 of the Revised Code. 978

(C) Each district created under this chapter shall be 979
considered a political subdivision for purposes of section 980
4905.34 of the Revised Code. 981

Membership on the board of directors of the district shall 982
not be considered as holding a public office. Directors and 983
their designees shall be entitled to the immunities provided by 984
Chapter 1702. and to the same immunity as an employee under 985
division (A) (6) of section 2744.03 of the Revised Code, except 986
that directors and their designees shall not be entitled to the 987
indemnification provided in section 2744.07 of the Revised Code 988
unless the director or designee is an employee or official of a 989
participating political subdivision of the district and is 990
acting within the scope of the director's or designee's 991
employment or official responsibilities. 992

District officers and district members and directors and 993
their designees or proxies shall not be required to file a 994
statement with the Ohio ethics commission under section 102.02 995
of the Revised Code. All records of the district shall be 996
treated as public records under section 149.43 of the Revised 997
Code, except that records of organizations contracting with a 998
district shall not be considered to be public records under 999
section 149.43 or section 149.431 of the Revised Code solely by 1000
reason of any contract with a district. 1001

(D) Except as otherwise provided in this section, the 1002
nonprofit corporation that governs a district shall be organized 1003
in the manner described in Chapter 1702. of the Revised Code. 1004

Except in the case of a district created by an existing 1005
qualified nonprofit corporation, the corporation's articles of 1006
incorporation are required to be approved, as provided in 1007
division (E) of this section, by resolution of the legislative 1008
authority of each participating political subdivision of the 1009
district. A copy of that resolution shall be filed along with 1010
the articles of incorporation in the secretary of state's 1011
office. 1012

In addition to meeting the requirements for articles of 1013
incorporation set forth in Chapter 1702. of the Revised Code, 1014
the articles of incorporation for the nonprofit corporation 1015
governing a district formed under this chapter shall provide all 1016
the following: 1017

(1) The name for the district, which shall include the 1018
name of each participating political subdivision of the 1019
district; 1020

(2) A description of the territory within the district, 1021
which may be all or part of each participating political 1022
subdivision. The description shall be specific enough to enable 1023
real property owners to determine if their property is located 1024
within the district. 1025

(3) A description of the procedure by which the articles 1026
of incorporation may be amended. The procedure shall include 1027
receiving approval of the amendment, by resolution, from the 1028
legislative authority of each participating political 1029
subdivision and filing the approved amendment and resolution 1030
with the secretary of state. 1031

(4) The reasons for creating the district, plus an 1032
explanation of how the district will be conducive to the public 1033

health, safety, peace, convenience, and welfare of the district. 1034

(E) The articles of incorporation for a nonprofit 1035
corporation governing a district created under this chapter and 1036
amendments to them shall be submitted to the municipal 1037
executive, if any, and the legislative authority of each 1038
municipal corporation or township in which the proposed district 1039
is to be located. Except in the case of a district created by an 1040
existing qualified nonprofit corporation, the articles or 1041
amendments shall be accompanied by a petition signed either by 1042
the owners of at least sixty per cent of the front footage of 1043
all real property located in the proposed district that abuts 1044
upon any street, alley, public road, place, boulevard, parkway, 1045
park entrance, easement, or other existing public improvement 1046
within the proposed district, excluding church property or 1047
property owned by the state, county, township, municipal, or 1048
federal government, unless a church, county, township, or 1049
municipal corporation has specifically requested in writing that 1050
the property be included in the district, or by the owners of at 1051
least seventy-five per cent of the area of all real property 1052
located within the proposed district, excluding church property 1053
or property owned by the state, county, township, municipal, or 1054
federal government, unless a church, county, township, or 1055
municipal corporation has specifically requested in writing that 1056
the property be included in the district. Pursuant to Section 2o 1057
of Article VIII, Ohio Constitution, the petition required under 1058
this division may be for the purpose of developing and 1059
implementing plans for special energy improvement projects or 1060
shoreline improvement projects, and, in such case, is determined 1061
to be in furtherance of the purposes set forth in Section 2o of 1062
Article VIII, Ohio Constitution. ~~If~~ Except as provided in 1063
division (H) of this section, if a special improvement district 1064

is being created under this chapter for the purpose of 1065
developing and implementing plans for special energy improvement 1066
projects or shoreline improvement projects, the petition 1067
required under this division shall be signed by one hundred per 1068
cent of the owners of the area of all real property located 1069
within the proposed special improvement district, at least one 1070
special energy improvement project or shoreline improvement
project shall be designated for each parcel of real property 1071
within the special improvement district, and the special 1073
improvement district may include any number of parcels of real 1074
property as determined by the legislative authority of each 1075
participating political subdivision in which the proposed 1076
special improvement district is to be located. For purposes of 1077
determining compliance with these requirements, the area of the 1078
district, or the front footage and ownership of property, shall 1079
be as shown in the most current records available at the county 1080
recorder's office and the county engineer's office sixty days 1081
prior to the date on which the petition is filed. 1082

Each municipal corporation or township with which the 1083
petition is filed has sixty days to approve or disapprove, by 1084
resolution, the petition, including the articles of 1085
incorporation. In the case of a district created by an existing 1086
qualified nonprofit corporation, each municipal corporation or 1087
township has sixty days to approve or disapprove the creation of 1088
the district after the corporation submits the articles of 1089
incorporation or amendments thereto. This chapter does not 1090
prohibit or restrict the rights of municipal corporations under 1091
Article XVIII of the Ohio Constitution or the right of the 1092
municipal legislative authority to impose reasonable conditions 1093
in a resolution of approval. The acquisition, installation, 1094
equipping, and improvement of a special energy improvement 1095

project under this chapter shall not supersede any local zoning, 1096
environmental, or similar law or regulation. In addition, all 1097
activities associated with a shoreline improvement project that 1098
is implemented under this chapter shall comply with all 1099
applicable local zoning requirements, all local, state, and 1100
federal environmental laws and regulations, and all applicable 1101
requirements established in Chapter 1506. of the Revised Code 1102
and rules adopted under it. 1103

(F) Persons proposing creation and operation of the 1104
district may propose an initial plan for public services or 1105
public improvements that benefit all or any part of the 1106
district. Any initial plan shall be submitted as part of the 1107
petition proposing creation of the district or, in the case of a 1108
district created by an existing qualified nonprofit corporation, 1109
shall be submitted with the articles of incorporation or 1110
amendments thereto. 1111

An initial plan may include provisions for the following: 1112

(1) Creation and operation of the district and of the 1113
nonprofit corporation to govern the district under this chapter; 1114

(2) Hiring employees and professional services; 1115

(3) Contracting for insurance; 1116

(4) Purchasing or leasing office space and office 1117
equipment; 1118

(5) Other actions necessary initially to form, operate, or 1119
organize the district and the nonprofit corporation to govern 1120
the district; 1121

(6) A plan for public improvements or public services that 1122
benefit all or part of the district, which plan shall comply 1123

with the requirements of division (A) of section 1710.06 of the Revised Code and may include, but is not limited to, any of the permissive provisions described in the fourth sentence of that division or listed in divisions (A) (1) to (7) of that section;

(7) If the special improvement district is being created under this chapter for the purpose of developing and implementing plans for special energy improvement projects or shoreline improvement projects, provision for the addition of territory to the special improvement district.

After the initial plan is approved by all municipal corporations and townships to which it is submitted for approval and the district is created, each participating subdivision shall levy a special assessment within its boundaries to pay for the costs of the initial plan. The levy shall be for no more than ten years from the date of the approval of the initial plan; except that if the proceeds of the levy are to be used to pay the costs of a special energy improvement project or shoreline improvement project, the levy of a special assessment shall be for no more than thirty years from the date of approval of the initial plan. In the event that additional territory is added to a special improvement district, the special assessment to be levied with respect to such additional territory shall commence not earlier than the date such territory is added and shall be for no more than thirty years from such date. For purposes of levying an assessment for this initial plan, the services or improvements included in the initial plan shall be deemed a special benefit to property owners within the district.

(G) Each nonprofit corporation governing a district under this chapter may do the following:

(1) Exercise all powers of nonprofit corporations granted

under Chapter 1702. of the Revised Code that do not conflict 1154
with this chapter; 1155

(2) Develop, adopt, revise, implement, and repeal plans 1156
for public improvements and public services for all or any part 1157
of the district; 1158

(3) Contract with any person, political subdivision as 1159
defined in section 2744.01 of the Revised Code, or state agency 1160
as defined in section 1.60 of the Revised Code to develop and 1161
implement plans for public improvements or public services 1162
within the district; 1163

(4) Contract and pay for insurance for the district and 1164
for directors, officers, agents, contractors, employees, or 1165
members of the district for any consequences of the 1166
implementation of any plan adopted by the district or any 1167
actions of the district. 1168

The board of directors of a special improvement district 1169
may, acting as agent and on behalf of a participating political 1170
subdivision, sell, transfer, lease, or convey any special energy 1171
improvement project owned by the participating political 1172
subdivision upon a determination by the legislative authority 1173
thereof that the project is not required to be owned exclusively 1174
by the participating political subdivision for its purposes, for 1175
uses determined by the legislative authority thereof as those 1176
that will promote the welfare of the people of such 1177
participating political subdivision; ~~to~~ improve the quality of 1178
life and the general and economic well-being of the people of 1179
the participating political subdivision; better ensure the 1180
public health, safety, and welfare; protect water and other 1181
natural resources; provide for the conservation and preservation 1182
of natural and open areas and farmlands, including by making 1183

urban areas more desirable or suitable for development and 1184
revitalization; control, prevent, minimize, clean up, or mediate 1185
certain contamination of or pollution from lands in the state 1186
and water contamination or pollution; or provide for safe and 1187
natural areas and resources. The legislative authority of each 1188
participating political subdivision shall specify the 1189
consideration for such sale, transfer, lease, or conveyance and 1190
any other terms thereof. Any determinations made by a 1191
legislative authority of a participating political subdivision 1192
under this division shall be conclusive. 1193

Any sale, transfer, lease, or conveyance of a special 1194
energy improvement project by a participating political 1195
subdivision or the board of directors of the special improvement 1196
district may be made without advertising, receipt of bids, or 1197
other competitive bidding procedures applicable to the 1198
participating political subdivision or the special improvement 1199
district under Chapter 153. or 735. or section 1710.11 of the 1200
Revised Code or other representative provisions of the Revised 1201
Code. 1202

(H) The owner of real property that is part of a planned 1203
community or a condominium development is deemed to have signed 1204
the petitions required under division (E) of this section and 1205
division (B) of section 1710.06 of the Revised Code with respect 1206
to a special improvement district that is being created for the 1207
purpose of developing and implementing plans for shoreline 1208
improvement projects if the district and the projects have been 1209
approved through an alternative process prescribed by the 1210
bylaws, declarations, covenants, and restrictions governing the 1211
planned community or condominium development. Such an 1212
alternative process may consist of a vote of the owners 1213
association or unit owners association, the approval of a 1214

specified percentage of property owners, or any other procedure 1215
authorized by the bylaws, declarations, covenants, and 1216
restrictions governing the planned community or condominium 1217
development. 1218

As used in this division, "condominium development" and 1219
"unit owners association" have the same meanings as in section 1220
5311.01 of the Revised Code, and "planned community," "owners 1221
association," "bylaws," and "declaration" have the same meanings 1222
as in section 5312.01 of the Revised Code. 1223

Sec. 1710.06. (A) The board of directors of a special 1224
improvement district may develop and adopt one or more written 1225
plans for public improvements or public services that benefit 1226
all or any part of the district. Each plan shall set forth the 1227
specific public improvements or public services that are to be 1228
provided, identify the area in which they will be provided, and 1229
specify the method of assessment to be used. Each plan for 1230
public improvements or public services shall indicate the period 1231
of time the assessments are to be levied for the improvements 1232
and services and, if public services are included in the plan, 1233
the period of time the services are to remain in effect. Plans 1234
for public improvements may include the planning, design, 1235
construction, reconstruction, enlargement, or alteration of any 1236
public improvements and the acquisition of land for the 1237
improvements. Plans for public improvements or public services 1238
may also include, but are not limited to, provisions for the 1239
following: 1240

(1) Creating and operating the district and the nonprofit 1241
corporation under this chapter, including hiring employees and 1242
professional services, contracting for insurance, and purchasing 1243
or leasing office space and office equipment and other 1244

requirements of the district;	1245
(2) Planning, designing, and implementing a public	1246
improvements or public services plan, including hiring	1247
architectural, engineering, legal, appraisal, insurance,	1248
consulting, energy auditing, and planning services, and, for	1249
public services, managing, protecting, and maintaining public	1250
and private facilities, including public improvements;	1251
(3) Conducting court proceedings to carry out this	1252
chapter;	1253
(4) Paying damages resulting from the provision of public	1254
improvements or public services and implementing the plans;	1255
(5) Paying the costs of issuing, paying interest on, and	1256
redeeming notes and bonds issued for funding public improvements	1257
and public services plans;	1258
(6) Sale, lease, lease with an option to purchase,	1259
conveyance of other interests in, or other contracts for the	1260
acquisition, construction, maintenance, repair, furnishing,	1261
equipping, operation, or improvement of any special energy	1262
improvement project by the special improvement district, between	1263
a participating political subdivision and the special	1264
improvement district, and between the special improvement	1265
district and any owner of real property in the special	1266
improvement district on which a special energy improvement	1267
project has been acquired, installed, equipped, or improved; and	1268
(7) Aggregating the renewable energy credits generated by	1269
one or more special energy improvement projects within a special	1270
improvement district, upon the consent of the owners of the	1271
credits and for the purpose of negotiating and completing the	1272
sale of such credits.	1273

(B) Once the board of directors of the special improvement 1274
district adopts a plan, it shall submit the plan to the 1275
legislative authority of each participating political 1276
subdivision and the municipal executive of each municipal 1277
corporation in which the district is located, if any. The 1278
legislative authorities and municipal executives shall review 1279
the plan and, within sixty days after receiving it, may submit 1280
their comments and recommendations about it to the district. 1281
After reviewing these comments and recommendations, the board of 1282
directors may amend the plan. It may then submit the plan, 1283
amended or otherwise, in the form of a petition to members of 1284
the district whose property may be assessed for the plan. Once 1285
the petition is signed by those members who own at least sixty 1286
per cent of the front footage of property that is to be assessed 1287
and that abuts upon a street, alley, public road, place, 1288
boulevard, parkway, park entrance, easement, or other public 1289
improvement, or those members who own at least seventy-five per 1290
cent of the area to be assessed for the improvement or service, 1291
the petition may be submitted to each legislative authority for 1292
approval. If Except as provided in division (H) of section 1293
1710.02 of the Revised Code, if the special improvement district 1294
was created for the purpose of developing and implementing plans 1295
for special energy improvement projects or shoreline improvement 1296
projects, the petition required under this division shall be 1297
signed by one hundred per cent of the owners of the area of all 1298
real property located within the area to be assessed for the 1299
special energy improvement project or shoreline improvement 1300
project. 1301

Each legislative authority shall, by resolution, approve 1302
or reject the petition within sixty days after receiving it. If 1303
the petition is approved by the legislative authority of each 1304

participating political subdivision, the plan contained in the 1305
petition shall be effective at the earliest date on which a 1306
nonemergency resolution of the legislative authority with the 1307
latest effective date may become effective. A plan may not be 1308
resubmitted to the legislative authorities and municipal 1309
executives more than three times in any twelve-month period. 1310

(C) Each participating political subdivision shall levy, 1311
by special assessment upon specially benefited property located 1312
within the district, the costs of any public improvements or 1313
public services plan contained in a petition approved by the 1314
participating political subdivisions under this section or 1315
division (F) of section 1710.02 of the Revised Code. The levy 1316
shall be made in accordance with the procedures set forth in 1317
Chapter 727. of the Revised Code, except that: 1318

(1) The assessment for each improvements or services plan 1319
may be levied by any one or any combination of the methods of 1320
assessment listed in section 727.01 of the Revised Code, 1321
provided that the assessment is uniformly applied. 1322

(2) For the purpose of levying an assessment, the board of 1323
directors may combine one or more improvements or services plans 1324
or parts of plans and levy a single assessment against specially 1325
benefited property. 1326

(3) For purposes of special assessments levied by a 1327
township pursuant to this chapter, references in Chapter 727. of 1328
the Revised Code to the municipal corporation shall be deemed to 1329
refer to the township, and references to the legislative 1330
authority of the municipal corporation shall be deemed to refer 1331
to the board of township trustees. 1332

Church property or property owned by a political 1333

subdivision, including any participating political subdivision 1334
in which a special improvement district is located, shall be 1335
included in and be subject to special assessments made pursuant 1336
to a plan adopted under this section or division (F) of section 1337
1710.02 of the Revised Code, if the church or political 1338
subdivision has specifically requested in writing that its 1339
property be included within the special improvement district and 1340
the church or political subdivision is a member of the district 1341
or, in the case of a district created by an existing qualified 1342
nonprofit corporation, if the church is a member of the 1343
corporation. 1344

(D) All rights and privileges of property owners who are 1345
assessed under Chapter 727. of the Revised Code shall be granted 1346
to property owners assessed under this chapter, including those 1347
rights and privileges specified in sections 727.15 to 727.17 and 1348
727.18 to 727.22 of the Revised Code and the right to notice of 1349
the resolution of necessity and the filing of the estimated 1350
assessment under section 727.13 of the Revised Code. Property 1351
owners assessed for public services under this chapter shall 1352
have the same rights and privileges as property owners assessed 1353
for public improvements under this chapter. 1354

Sec. 5739.02. For the purpose of providing revenue with 1355
which to meet the needs of the state, for the use of the general 1356
revenue fund of the state, for the purpose of securing a 1357
thorough and efficient system of common schools throughout the 1358
state, for the purpose of affording revenues, in addition to 1359
those from general property taxes, permitted under 1360
constitutional limitations, and from other sources, for the 1361
support of local governmental functions, and for the purpose of 1362
reimbursing the state for the expense of administering this 1363
chapter, an excise tax is hereby levied on each retail sale made 1364

in this state. 1365

(A) (1) The tax shall be collected as provided in section 1366
5739.025 of the Revised Code. The rate of the tax shall be five 1367
and three-fourths per cent. The tax applies and is collectible 1368
when the sale is made, regardless of the time when the price is 1369
paid or delivered. 1370

(2) In the case of the lease or rental, with a fixed term 1371
of more than thirty days or an indefinite term with a minimum 1372
period of more than thirty days, of any motor vehicles designed 1373
by the manufacturer to carry a load of not more than one ton, 1374
watercraft, outboard motor, or aircraft, or of any tangible 1375
personal property, other than motor vehicles designed by the 1376
manufacturer to carry a load of more than one ton, to be used by 1377
the lessee or renter primarily for business purposes, the tax 1378
shall be collected by the vendor at the time the lease or rental 1379
is consummated and shall be calculated by the vendor on the 1380
basis of the total amount to be paid by the lessee or renter 1381
under the lease agreement. If the total amount of the 1382
consideration for the lease or rental includes amounts that are 1383
not calculated at the time the lease or rental is executed, the 1384
tax shall be calculated and collected by the vendor at the time 1385
such amounts are billed to the lessee or renter. In the case of 1386
an open-end lease or rental, the tax shall be calculated by the 1387
vendor on the basis of the total amount to be paid during the 1388
initial fixed term of the lease or rental, and for each 1389
subsequent renewal period as it comes due. As used in this 1390
division, "motor vehicle" has the same meaning as in section 1391
4501.01 of the Revised Code, and "watercraft" includes an 1392
outdrive unit attached to the watercraft. 1393

A lease with a renewal clause and a termination penalty or 1394

similar provision that applies if the renewal clause is not 1395
exercised is presumed to be a sham transaction. In such a case, 1396
the tax shall be calculated and paid on the basis of the entire 1397
length of the lease period, including any renewal periods, until 1398
the termination penalty or similar provision no longer applies. 1399
The taxpayer shall bear the burden, by a preponderance of the 1400
evidence, that the transaction or series of transactions is not 1401
a sham transaction. 1402

(3) Except as provided in division (A) (2) of this section, 1403
in the case of a sale, the price of which consists in whole or 1404
in part of the lease or rental of tangible personal property, 1405
the tax shall be measured by the installments of that lease or 1406
rental. 1407

(4) In the case of a sale of a physical fitness facility 1408
service or recreation and sports club service, the price of 1409
which consists in whole or in part of a membership for the 1410
receipt of the benefit of the service, the tax applicable to the 1411
sale shall be measured by the installments thereof. 1412

(B) The tax does not apply to the following: 1413

(1) Sales to the state or any of its political 1414
subdivisions, or to any other state or its political 1415
subdivisions if the laws of that state exempt from taxation 1416
sales made to this state and its political subdivisions; 1417

(2) Sales of food for human consumption off the premises 1418
where sold; 1419

(3) Sales of food sold to students only in a cafeteria, 1420
dormitory, fraternity, or sorority maintained in a private, 1421
public, or parochial school, college, or university; 1422

(4) Sales of newspapers and sales or transfers of 1423

magazines distributed as controlled circulation publications;	1424
(5) The furnishing, preparing, or serving of meals without	1425
charge by an employer to an employee provided the employer	1426
records the meals as part compensation for services performed or	1427
work done;	1428
(6) Sales of motor fuel upon receipt, use, distribution,	1429
or sale of which in this state a tax is imposed by the law of	1430
this state, but this exemption shall not apply to the sale of	1431
motor fuel on which a refund of the tax is allowable under	1432
division (A) of section 5735.14 of the Revised Code; and the tax	1433
commissioner may deduct the amount of tax levied by this section	1434
applicable to the price of motor fuel when granting a refund of	1435
motor fuel tax pursuant to division (A) of section 5735.14 of	1436
the Revised Code and shall cause the amount deducted to be paid	1437
into the general revenue fund of this state;	1438
(7) Sales of natural gas by a natural gas company or	1439
municipal gas utility, of water by a water-works company, or of	1440
steam by a heating company, if in each case the thing sold is	1441
delivered to consumers through pipes or conduits, and all sales	1442
of communications services by a telegraph company, all terms as	1443
defined in section 5727.01 of the Revised Code, and sales of	1444
electricity delivered through wires;	1445
(8) Casual sales by a person, or auctioneer employed	1446
directly by the person to conduct such sales, except as to such	1447
sales of motor vehicles, watercraft or outboard motors required	1448
to be titled under section 1548.06 of the Revised Code,	1449
watercraft documented with the United States coast guard,	1450
snowmobiles, and all-purpose vehicles as defined in section	1451
4519.01 of the Revised Code;	1452

(9) (a) Sales of services or tangible personal property, 1453
other than motor vehicles, mobile homes, and manufactured homes, 1454
by churches, organizations exempt from taxation under section 1455
501(c) (3) of the Internal Revenue Code of 1986, or nonprofit 1456
organizations operated exclusively for charitable purposes as 1457
defined in division (B) (12) of this section, provided that the 1458
number of days on which such tangible personal property or 1459
services, other than items never subject to the tax, are sold 1460
does not exceed six in any calendar year, except as otherwise 1461
provided in division (B) (9) (b) of this section. If the number of 1462
days on which such sales are made exceeds six in any calendar 1463
year, the church or organization shall be considered to be 1464
engaged in business and all subsequent sales by it shall be 1465
subject to the tax. In counting the number of days, all sales by 1466
groups within a church or within an organization shall be 1467
considered to be sales of that church or organization. 1468

(b) The limitation on the number of days on which tax- 1469
exempt sales may be made by a church or organization under 1470
division (B) (9) (a) of this section does not apply to sales made 1471
by student clubs and other groups of students of a primary or 1472
secondary school, or a parent-teacher association, booster 1473
group, or similar organization that raises money to support or 1474
fund curricular or extracurricular activities of a primary or 1475
secondary school. 1476

(c) Divisions (B) (9) (a) and (b) of this section do not 1477
apply to sales by a noncommercial educational radio or 1478
television broadcasting station. 1479

(10) Sales not within the taxing power of this state under 1480
the Constitution or laws of the United States or the 1481
Constitution of this state; 1482

(11) Except for transactions that are sales under division 1483
(B) (3) (r) of section 5739.01 of the Revised Code, the 1484
transportation of persons or property, unless the transportation 1485
is by a private investigation and security service; 1486

(12) Sales of tangible personal property or services to 1487
churches, to organizations exempt from taxation under section 1488
501(c) (3) of the Internal Revenue Code of 1986, and to any other 1489
nonprofit organizations operated exclusively for charitable 1490
purposes in this state, no part of the net income of which 1491
inures to the benefit of any private shareholder or individual, 1492
and no substantial part of the activities of which consists of 1493
carrying on propaganda or otherwise attempting to influence 1494
legislation; sales to offices administering one or more homes 1495
for the aged or one or more hospital facilities exempt under 1496
section 140.08 of the Revised Code; and sales to organizations 1497
described in division (D) of section 5709.12 of the Revised 1498
Code. 1499

"Charitable purposes" means the relief of poverty; the 1500
improvement of health through the alleviation of illness, 1501
disease, or injury; the operation of an organization exclusively 1502
for the provision of professional, laundry, printing, and 1503
purchasing services to hospitals or charitable institutions; the 1504
operation of a home for the aged, as defined in section 5701.13 1505
of the Revised Code; the operation of a radio or television 1506
broadcasting station that is licensed by the federal 1507
communications commission as a noncommercial educational radio 1508
or television station; the operation of a nonprofit animal 1509
adoption service or a county humane society; the promotion of 1510
education by an institution of learning that maintains a faculty 1511
of qualified instructors, teaches regular continuous courses of 1512
study, and confers a recognized diploma upon completion of a 1513

specific curriculum; the operation of a parent-teacher 1514
association, booster group, or similar organization primarily 1515
engaged in the promotion and support of the curricular or 1516
extracurricular activities of a primary or secondary school; the 1517
operation of a community or area center in which presentations 1518
in music, dramatics, the arts, and related fields are made in 1519
order to foster public interest and education therein; the 1520
production of performances in music, dramatics, and the arts; or 1521
the promotion of education by an organization engaged in 1522
carrying on research in, or the dissemination of, scientific and 1523
technological knowledge and information primarily for the 1524
public. 1525

Nothing in this division shall be deemed to exempt sales 1526
to any organization for use in the operation or carrying on of a 1527
trade or business, or sales to a home for the aged for use in 1528
the operation of independent living facilities as defined in 1529
division (A) of section 5709.12 of the Revised Code. 1530

(13) Building and construction materials and services sold 1531
to construction contractors for incorporation into a structure 1532
or improvement to real property under a construction contract 1533
with this state or a political subdivision of this state, or 1534
with the United States government or any of its agencies; 1535
building and construction materials and services sold to 1536
construction contractors for incorporation into a structure or 1537
improvement to real property that are accepted for ownership by 1538
this state or any of its political subdivisions, or by the 1539
United States government or any of its agencies at the time of 1540
completion of the structures or improvements; building and 1541
construction materials sold to construction contractors for 1542
incorporation into a horticulture structure or livestock 1543
structure for a person engaged in the business of horticulture 1544

or producing livestock; building materials and services sold to 1545
a construction contractor for incorporation into a house of 1546
public worship or religious education, or a building used 1547
exclusively for charitable purposes under a construction 1548
contract with an organization whose purpose is as described in 1549
division (B) (12) of this section; building materials and 1550
services sold to a construction contractor for incorporation 1551
into a building under a construction contract with an 1552
organization exempt from taxation under section 501(c) (3) of the 1553
Internal Revenue Code of 1986 when the building is to be used 1554
exclusively for the organization's exempt purposes; building and 1555
construction materials sold for incorporation into the original 1556
construction of a sports facility under section 307.696 of the 1557
Revised Code; building and construction materials and services 1558
sold to a construction contractor for incorporation into real 1559
property outside this state if such materials and services, when 1560
sold to a construction contractor in the state in which the real 1561
property is located for incorporation into real property in that 1562
state, would be exempt from a tax on sales levied by that state; 1563
building and construction materials for incorporation into a 1564
transportation facility pursuant to a public-private agreement 1565
entered into under sections 5501.70 to 5501.83 of the Revised 1566
Code; and, until one calendar year after the construction of a 1567
convention center that qualifies for property tax exemption 1568
under section 5709.084 of the Revised Code is completed, 1569
building and construction materials and services sold to a 1570
construction contractor for incorporation into the real property 1571
comprising that convention center; 1572

(14) Sales of ships or vessels or rail rolling stock used 1573
or to be used principally in interstate or foreign commerce, and 1574
repairs, alterations, fuel, and lubricants for such ships or 1575

vessels or rail rolling stock; 1576

(15) Sales to persons primarily engaged in any of the 1577
activities mentioned in division (B) (42) (a), (g), or (h) of this 1578
section, to persons engaged in making retail sales, or to 1579
persons who purchase for sale from a manufacturer tangible 1580
personal property that was produced by the manufacturer in 1581
accordance with specific designs provided by the purchaser, of 1582
packages, including material, labels, and parts for packages, 1583
and of machinery, equipment, and material for use primarily in 1584
packaging tangible personal property produced for sale, 1585
including any machinery, equipment, and supplies used to make 1586
labels or packages, to prepare packages or products for 1587
labeling, or to label packages or products, by or on the order 1588
of the person doing the packaging, or sold at retail. "Packages" 1589
includes bags, baskets, cartons, crates, boxes, cans, bottles, 1590
bindings, wrappings, and other similar devices and containers, 1591
but does not include motor vehicles or bulk tanks, trailers, or 1592
similar devices attached to motor vehicles. "Packaging" means 1593
placing in a package. Division (B) (15) of this section does not 1594
apply to persons engaged in highway transportation for hire. 1595

(16) Sales of food to persons using supplemental nutrition 1596
assistance program benefits to purchase the food. As used in 1597
this division, "food" has the same meaning as in 7 U.S.C. 2012 1598
and federal regulations adopted pursuant to the Food and 1599
Nutrition Act of 2008. 1600

(17) Sales to persons engaged in farming, agriculture, 1601
horticulture, or floriculture, of tangible personal property for 1602
use or consumption primarily in the production by farming, 1603
agriculture, horticulture, or floriculture of other tangible 1604
personal property for use or consumption primarily in the 1605

production of tangible personal property for sale by farming, 1606
agriculture, horticulture, or floriculture; or material and 1607
parts for incorporation into any such tangible personal property 1608
for use or consumption in production; and of tangible personal 1609
property for such use or consumption in the conditioning or 1610
holding of products produced by and for such use, consumption, 1611
or sale by persons engaged in farming, agriculture, 1612
horticulture, or floriculture, except where such property is 1613
incorporated into real property; 1614

(18) Sales of drugs for a human being that may be 1615
dispensed only pursuant to a prescription; insulin as recognized 1616
in the official United States pharmacopoeia; urine and blood 1617
testing materials when used by diabetics or persons with 1618
hypoglycemia to test for glucose or acetone; hypodermic syringes 1619
and needles when used by diabetics for insulin injections; 1620
epoetin alfa when purchased for use in the treatment of persons 1621
with medical disease; hospital beds when purchased by hospitals, 1622
nursing homes, or other medical facilities; and medical oxygen 1623
and medical oxygen-dispensing equipment when purchased by 1624
hospitals, nursing homes, or other medical facilities; 1625

(19) Sales of prosthetic devices, durable medical 1626
equipment for home use, or mobility enhancing equipment, when 1627
made pursuant to a prescription and when such devices or 1628
equipment are for use by a human being. 1629

(20) Sales of emergency and fire protection vehicles and 1630
equipment to nonprofit organizations for use solely in providing 1631
fire protection and emergency services, including trauma care 1632
and emergency medical services, for political subdivisions of 1633
the state; 1634

(21) Sales of tangible personal property manufactured in 1635

this state, if sold by the manufacturer in this state to a 1636
retailer for use in the retail business of the retailer outside 1637
of this state and if possession is taken from the manufacturer 1638
by the purchaser within this state for the sole purpose of 1639
immediately removing the same from this state in a vehicle owned 1640
by the purchaser; 1641

(22) Sales of services provided by the state or any of its 1642
political subdivisions, agencies, instrumentalities, 1643
institutions, or authorities, or by governmental entities of the 1644
state or any of its political subdivisions, agencies, 1645
instrumentalities, institutions, or authorities; 1646

(23) Sales of motor vehicles to nonresidents of this state 1647
under the circumstances described in division (B) of section 1648
5739.029 of the Revised Code; 1649

(24) Sales to persons engaged in the preparation of eggs 1650
for sale of tangible personal property used or consumed directly 1651
in such preparation, including such tangible personal property 1652
used for cleaning, sanitizing, preserving, grading, sorting, and 1653
classifying by size; packages, including material and parts for 1654
packages, and machinery, equipment, and material for use in 1655
packaging eggs for sale; and handling and transportation 1656
equipment and parts therefor, except motor vehicles licensed to 1657
operate on public highways, used in intraplant or interplant 1658
transfers or shipment of eggs in the process of preparation for 1659
sale, when the plant or plants within or between which such 1660
transfers or shipments occur are operated by the same person. 1661
"Packages" includes containers, cases, baskets, flats, fillers, 1662
filler flats, cartons, closure materials, labels, and labeling 1663
materials, and "packaging" means placing therein. 1664

(25) (a) Sales of water to a consumer for residential use; 1665

(b) Sales of water by a nonprofit corporation engaged exclusively in the treatment, distribution, and sale of water to consumers, if such water is delivered to consumers through pipes or tubing.	1666 1667 1668 1669
(26) Fees charged for inspection or reinspection of motor vehicles under section 3704.14 of the Revised Code;	1670 1671
(27) Sales to persons licensed to conduct a food service operation pursuant to section 3717.43 of the Revised Code, of tangible personal property primarily used directly for the following:	1672 1673 1674 1675
(a) To prepare food for human consumption for sale;	1676
(b) To preserve food that has been or will be prepared for human consumption for sale by the food service operator, not including tangible personal property used to display food for selection by the consumer;	1677 1678 1679 1680
(c) To clean tangible personal property used to prepare or serve food for human consumption for sale.	1681 1682
(28) Sales of animals by nonprofit animal adoption services or county humane societies;	1683 1684
(29) Sales of services to a corporation described in division (A) of section 5709.72 of the Revised Code, and sales of tangible personal property that qualifies for exemption from taxation under section 5709.72 of the Revised Code;	1685 1686 1687 1688
(30) Sales and installation of agricultural land tile, as defined in division (B) (5) (a) of section 5739.01 of the Revised Code;	1689 1690 1691
(31) Sales and erection or installation of portable grain bins, as defined in division (B) (5) (b) of section 5739.01 of the	1692 1693

Revised Code; 1694

(32) The sale, lease, repair, and maintenance of, parts 1695
for, or items attached to or incorporated in, motor vehicles 1696
that are primarily used for transporting tangible personal 1697
property belonging to others by a person engaged in highway 1698
transportation for hire, except for packages and packaging used 1699
for the transportation of tangible personal property; 1700

(33) Sales to the state headquarters of any veterans' 1701
organization in this state that is either incorporated and 1702
issued a charter by the congress of the United States or is 1703
recognized by the United States veterans administration, for use 1704
by the headquarters; 1705

(34) Sales to a telecommunications service vendor, mobile 1706
telecommunications service vendor, or satellite broadcasting 1707
service vendor of tangible personal property and services used 1708
directly and primarily in transmitting, receiving, switching, or 1709
recording any interactive, one- or two-way electromagnetic 1710
communications, including voice, image, data, and information, 1711
through the use of any medium, including, but not limited to, 1712
poles, wires, cables, switching equipment, computers, and record 1713
storage devices and media, and component parts for the tangible 1714
personal property. The exemption provided in this division shall 1715
be in lieu of all other exemptions under division (B) (42) (a) or 1716
(n) of this section to which the vendor may otherwise be 1717
entitled, based upon the use of the thing purchased in providing 1718
the telecommunications, mobile telecommunications, or satellite 1719
broadcasting service. 1720

(35) (a) Sales where the purpose of the consumer is to use 1721
or consume the things transferred in making retail sales and 1722
consisting of newspaper inserts, catalogues, coupons, flyers, 1723

gift certificates, or other advertising material that prices and 1724
describes tangible personal property offered for retail sale. 1725

(b) Sales to direct marketing vendors of preliminary 1726
materials such as photographs, artwork, and typesetting that 1727
will be used in printing advertising material; and of printed 1728
matter that offers free merchandise or chances to win sweepstake 1729
prizes and that is mailed to potential customers with 1730
advertising material described in division (B) (35) (a) of this 1731
section; 1732

(c) Sales of equipment such as telephones, computers, 1733
facsimile machines, and similar tangible personal property 1734
primarily used to accept orders for direct marketing retail 1735
sales. 1736

(d) Sales of automatic food vending machines that preserve 1737
food with a shelf life of forty-five days or less by 1738
refrigeration and dispense it to the consumer. 1739

For purposes of division (B) (35) of this section, "direct 1740
marketing" means the method of selling where consumers order 1741
tangible personal property by United States mail, delivery 1742
service, or telecommunication and the vendor delivers or ships 1743
the tangible personal property sold to the consumer from a 1744
warehouse, catalogue distribution center, or similar fulfillment 1745
facility by means of the United States mail, delivery service, 1746
or common carrier. 1747

(36) Sales to a person engaged in the business of 1748
horticulture or producing livestock of materials to be 1749
incorporated into a horticulture structure or livestock 1750
structure; 1751

(37) Sales of personal computers, computer monitors, 1752

computer keyboards, modems, and other peripheral computer	1753
equipment to an individual who is licensed or certified to teach	1754
in an elementary or a secondary school in this state for use by	1755
that individual in preparation for teaching elementary or	1756
secondary school students;	1757
(38) Sales to a professional racing team of any of the	1758
following:	1759
(a) Motor racing vehicles;	1760
(b) Repair services for motor racing vehicles;	1761
(c) Items of property that are attached to or incorporated	1762
in motor racing vehicles, including engines, chassis, and all	1763
other components of the vehicles, and all spare, replacement,	1764
and rebuilt parts or components of the vehicles; except not	1765
including tires, consumable fluids, paint, and accessories	1766
consisting of instrumentation sensors and related items added to	1767
the vehicle to collect and transmit data by means of telemetry	1768
and other forms of communication.	1769
(39) Sales of used manufactured homes and used mobile	1770
homes, as defined in section 5739.0210 of the Revised Code, made	1771
on or after January 1, 2000;	1772
(40) Sales of tangible personal property and services to a	1773
provider of electricity used or consumed directly and primarily	1774
in generating, transmitting, or distributing electricity for use	1775
by others, including property that is or is to be incorporated	1776
into and will become a part of the consumer's production,	1777
transmission, or distribution system and that retains its	1778
classification as tangible personal property after	1779
incorporation; fuel or power used in the production,	1780
transmission, or distribution of electricity; energy conversion	1781

equipment as defined in section 5727.01 of the Revised Code; and 1782
tangible personal property and services used in the repair and 1783
maintenance of the production, transmission, or distribution 1784
system, including only those motor vehicles as are specially 1785
designed and equipped for such use. The exemption provided in 1786
this division shall be in lieu of all other exemptions in 1787
division (B) (42) (a) or (n) of this section to which a provider 1788
of electricity may otherwise be entitled based on the use of the 1789
tangible personal property or service purchased in generating, 1790
transmitting, or distributing electricity. 1791

(41) Sales to a person providing services under division 1792
(B) (3) (r) of section 5739.01 of the Revised Code of tangible 1793
personal property and services used directly and primarily in 1794
providing taxable services under that section. 1795

(42) Sales where the purpose of the purchaser is to do any 1796
of the following: 1797

(a) To incorporate the thing transferred as a material or 1798
a part into tangible personal property to be produced for sale 1799
by manufacturing, assembling, processing, or refining; or to use 1800
or consume the thing transferred directly in producing tangible 1801
personal property for sale by mining, including, without 1802
limitation, the extraction from the earth of all substances that 1803
are classed geologically as minerals, or directly in the 1804
rendition of a public utility service, except that the sales tax 1805
levied by this section shall be collected upon all meals, 1806
drinks, and food for human consumption sold when transporting 1807
persons. This paragraph does not exempt from "retail sale" or 1808
"sales at retail" the sale of tangible personal property that is 1809
to be incorporated into a structure or improvement to real 1810
property. 1811

(b) To hold the thing transferred as security for the performance of an obligation of the vendor;	1812 1813
(c) To resell, hold, use, or consume the thing transferred as evidence of a contract of insurance;	1814 1815
(d) To use or consume the thing directly in commercial fishing;	1816 1817
(e) To incorporate the thing transferred as a material or a part into, or to use or consume the thing transferred directly in the production of, magazines distributed as controlled circulation publications;	1818 1819 1820 1821
(f) To use or consume the thing transferred in the production and preparation in suitable condition for market and sale of printed, imprinted, overprinted, lithographic, multilithic, blueprinted, photostatic, or other productions or reproductions of written or graphic matter;	1822 1823 1824 1825 1826
(g) To use the thing transferred, as described in section 5739.011 of the Revised Code, primarily in a manufacturing operation to produce tangible personal property for sale;	1827 1828 1829
(h) To use the benefit of a warranty, maintenance or service contract, or similar agreement, as described in division (B) (7) of section 5739.01 of the Revised Code, to repair or maintain tangible personal property, if all of the property that is the subject of the warranty, contract, or agreement would not be subject to the tax imposed by this section;	1830 1831 1832 1833 1834 1835
(i) To use the thing transferred as qualified research and development equipment;	1836 1837
(j) To use or consume the thing transferred primarily in storing, transporting, mailing, or otherwise handling purchased	1838 1839

sales inventory in a warehouse, distribution center, or similar 1840
facility when the inventory is primarily distributed outside 1841
this state to retail stores of the person who owns or controls 1842
the warehouse, distribution center, or similar facility, to 1843
retail stores of an affiliated group of which that person is a 1844
member, or by means of direct marketing. This division does not 1845
apply to motor vehicles registered for operation on the public 1846
highways. As used in this division, "affiliated group" has the 1847
same meaning as in division (B) (3) (e) of section 5739.01 of the 1848
Revised Code and "direct marketing" has the same meaning as in 1849
division (B) (35) of this section. 1850

(k) To use or consume the thing transferred to fulfill a 1851
contractual obligation incurred by a warrantor pursuant to a 1852
warranty provided as a part of the price of the tangible 1853
personal property sold or by a vendor of a warranty, maintenance 1854
or service contract, or similar agreement the provision of which 1855
is defined as a sale under division (B) (7) of section 5739.01 of 1856
the Revised Code; 1857

(l) To use or consume the thing transferred in the 1858
production of a newspaper for distribution to the public; 1859

(m) To use tangible personal property to perform a service 1860
listed in division (B) (3) of section 5739.01 of the Revised 1861
Code, if the property is or is to be permanently transferred to 1862
the consumer of the service as an integral part of the 1863
performance of the service; 1864

(n) To use or consume the thing transferred primarily in 1865
producing tangible personal property for sale by farming, 1866
agriculture, horticulture, or floriculture. Persons engaged in 1867
rendering farming, agriculture, horticulture, or floriculture 1868
services for others are deemed engaged primarily in farming, 1869

agriculture, horticulture, or floriculture. This paragraph does 1870
not exempt from "retail sale" or "sales at retail" the sale of 1871
tangible personal property that is to be incorporated into a 1872
structure or improvement to real property. 1873

(o) To use or consume the thing transferred in acquiring, 1874
formatting, editing, storing, and disseminating data or 1875
information by electronic publishing; 1876

(p) To provide the thing transferred to the owner or 1877
lessee of a motor vehicle that is being repaired or serviced, if 1878
the thing transferred is a rented motor vehicle and the 1879
purchaser is reimbursed for the cost of the rented motor vehicle 1880
by a manufacturer, warrantor, or provider of a maintenance, 1881
service, or other similar contract or agreement, with respect to 1882
the motor vehicle that is being repaired or serviced. 1883

(q) To use or consume the thing transferred directly in 1884
production of crude oil and natural gas for sale. Persons 1885
engaged in rendering production services for others are deemed 1886
engaged in production. 1887

As used in division (B) (42) (q) of this section, 1888
"production" means operations and tangible personal property 1889
directly used to expose and evaluate an underground reservoir 1890
that may contain hydrocarbon resources, prepare the wellbore for 1891
production, and lift and control all substances yielded by the 1892
reservoir to the surface of the earth. 1893

(i) For the purposes of division (B) (42) (q) of this 1894
section, the "thing transferred" includes, but is not limited 1895
to, any of the following: 1896

(I) Services provided in the construction of permanent 1897
access roads, services provided in the construction of the well 1898

site, and services provided in the construction of temporary impoundments;	1899 1900
(II) Equipment and rigging used for the specific purpose of creating with integrity a wellbore pathway to underground reservoirs;	1901 1902 1903
(III) Drilling and workover services used to work within a subsurface wellbore, and tangible personal property directly used in providing such services;	1904 1905 1906
(IV) Casing, tubulars, and float and centralizing equipment;	1907 1908
(V) Trailers to which production equipment is attached;	1909
(VI) Well completion services, including cementing of casing, and tangible personal property directly used in providing such services;	1910 1911 1912
(VII) Wireline evaluation, mud logging, and perforation services, and tangible personal property directly used in providing such services;	1913 1914 1915
(VIII) Reservoir stimulation, hydraulic fracturing, and acidizing services, and tangible personal property directly used in providing such services, including all material pumped downhole;	1916 1917 1918 1919
(IX) Pressure pumping equipment;	1920
(X) Artificial lift systems equipment;	1921
(XI) Wellhead equipment and well site equipment used to separate, stabilize, and control hydrocarbon phases and produced water;	1922 1923 1924
(XII) Tangible personal property directly used to control	1925

production equipment.	1926
(ii) For the purposes of division (B) (42) (q) of this section, the "thing transferred" does not include any of the following:	1927 1928 1929
(I) Tangible personal property used primarily in the exploration and production of any mineral resource regulated under Chapter 1509. of the Revised Code other than oil or gas;	1930 1931 1932
(II) Tangible personal property used primarily in storing, holding, or delivering solutions or chemicals used in well stimulation as defined in section 1509.01 of the Revised Code;	1933 1934 1935
(III) Tangible personal property used primarily in preparing, installing, or reclaiming foundations for drilling or pumping equipment or well stimulation material tanks;	1936 1937 1938
(IV) Tangible personal property used primarily in transporting, delivering, or removing equipment to or from the well site or storing such equipment before its use at the well site;	1939 1940 1941 1942
(V) Tangible personal property used primarily in gathering operations occurring off the well site, including gathering pipelines transporting hydrocarbon gas or liquids away from a crude oil or natural gas production facility;	1943 1944 1945 1946
(VI) Tangible personal property that is to be incorporated into a structure or improvement to real property;	1947 1948
(VII) Well site fencing, lighting, or security systems;	1949
(VIII) Communication devices or services;	1950
(IX) Office supplies;	1951
(X) Trailers used as offices or lodging;	1952

(XI) Motor vehicles of any kind;	1953
(XII) Tangible personal property used primarily for the storage of drilling byproducts and fuel not used for production;	1954 1955
(XIII) Tangible personal property used primarily as a safety device;	1956 1957
(XIV) Data collection or monitoring devices;	1958
(XV) Access ladders, stairs, or platforms attached to storage tanks.	1959 1960
The enumeration of tangible personal property in division (B) (42) (q) (ii) of this section is not intended to be exhaustive, and any tangible personal property not so enumerated shall not necessarily be construed to be a "thing transferred" for the purposes of division (B) (42) (q) of this section.	1961 1962 1963 1964 1965
The commissioner shall adopt and promulgate rules under sections 119.01 to 119.13 of the Revised Code that the commissioner deems necessary to administer division (B) (42) (q) of this section.	1966 1967 1968 1969
As used in division (B) (42) of this section, "thing" includes all transactions included in divisions (B) (3) (a), (b), and (e) of section 5739.01 of the Revised Code.	1970 1971 1972
(43) Sales conducted through a coin operated device that activates vacuum equipment or equipment that dispenses water, whether or not in combination with soap or other cleaning agents or wax, to the consumer for the consumer's use on the premises in washing, cleaning, or waxing a motor vehicle, provided no other personal property or personal service is provided as part of the transaction.	1973 1974 1975 1976 1977 1978 1979
(44) Sales of replacement and modification parts for	1980

engines, airframes, instruments, and interiors in, and paint 1981
for, aircraft used primarily in a fractional aircraft ownership 1982
program, and sales of services for the repair, modification, and 1983
maintenance of such aircraft, and machinery, equipment, and 1984
supplies primarily used to provide those services. 1985

(45) Sales of telecommunications service that is used 1986
directly and primarily to perform the functions of a call 1987
center. As used in this division, "call center" means any 1988
physical location where telephone calls are placed or received 1989
in high volume for the purpose of making sales, marketing, 1990
customer service, technical support, or other specialized 1991
business activity, and that employs at least fifty individuals 1992
that engage in call center activities on a full-time basis, or 1993
sufficient individuals to fill fifty full-time equivalent 1994
positions. 1995

(46) Sales by a telecommunications service vendor of 900 1996
service to a subscriber. This division does not apply to 1997
information services, as defined in division (FF) of section 1998
5739.01 of the Revised Code. 1999

(47) Sales of value-added non-voice data service. This 2000
division does not apply to any similar service that is not 2001
otherwise a telecommunications service. 2002

(48) (a) Sales of machinery, equipment, and software to a 2003
qualified direct selling entity for use in a warehouse or 2004
distribution center primarily for storing, transporting, or 2005
otherwise handling inventory that is held for sale to 2006
independent salespersons who operate as direct sellers and that 2007
is held primarily for distribution outside this state; 2008

(b) As used in division (B) (48) (a) of this section: 2009

(i) "Direct seller" means a person selling consumer products to individuals for personal or household use and not from a fixed retail location, including selling such product at in-home product demonstrations, parties, and other one-on-one selling.

(ii) "Qualified direct selling entity" means an entity selling to direct sellers at the time the entity enters into a tax credit agreement with the tax credit authority pursuant to section 122.17 of the Revised Code, provided that the agreement was entered into on or after January 1, 2007. Neither contingencies relevant to the granting of, nor later developments with respect to, the tax credit shall impair the status of the qualified direct selling entity under division (B) (48) of this section after execution of the tax credit agreement by the tax credit authority.

(c) Division (B) (48) of this section is limited to machinery, equipment, and software first stored, used, or consumed in this state within the period commencing June 24, 2008, and ending on the date that is five years after that date.

(49) Sales of materials, parts, equipment, or engines used in the repair or maintenance of aircraft or avionics systems of such aircraft, and sales of repair, remodeling, replacement, or maintenance services in this state performed on aircraft or on an aircraft's avionics, engine, or component materials or parts. As used in division (B) (49) of this section, "aircraft" means aircraft of more than six thousand pounds maximum certified takeoff weight or used exclusively in general aviation.

(50) Sales of full flight simulators that are used for pilot or flight-crew training, sales of repair or replacement parts or components, and sales of repair or maintenance services

for such full flight simulators. "Full flight simulator" means a 2040
replica of a specific type, or make, model, and series of 2041
aircraft cockpit. It includes the assemblage of equipment and 2042
computer programs necessary to represent aircraft operations in 2043
ground and flight conditions, a visual system providing an out- 2044
of-the-cockpit view, and a system that provides cues at least 2045
equivalent to those of a three-degree-of-freedom motion system, 2046
and has the full range of capabilities of the systems installed 2047
in the device as described in appendices A and B of part 60 of 2048
chapter 1 of title 14 of the Code of Federal Regulations. 2049

(51) Any transfer or lease of tangible personal property 2050
between the state and JobsOhio in accordance with section 2051
4313.02 of the Revised Code. 2052

(52) (a) Sales to a qualifying corporation. 2053

(b) As used in division (B) (52) of this section: 2054

(i) "Qualifying corporation" means a nonprofit corporation 2055
organized in this state that leases from an eligible county 2056
land, buildings, structures, fixtures, and improvements to the 2057
land that are part of or used in a public recreational facility 2058
used by a major league professional athletic team or a class A 2059
to class AAA minor league affiliate of a major league 2060
professional athletic team for a significant portion of the 2061
team's home schedule, provided the following apply: 2062

(I) The facility is leased from the eligible county 2063
pursuant to a lease that requires substantially all of the 2064
revenue from the operation of the business or activity conducted 2065
by the nonprofit corporation at the facility in excess of 2066
operating costs, capital expenditures, and reserves to be paid 2067
to the eligible county at least once per calendar year. 2068

(II) Upon dissolution and liquidation of the nonprofit corporation, all of its net assets are distributable to the board of commissioners of the eligible county from which the corporation leases the facility.

(ii) "Eligible county" has the same meaning as in section 307.695 of the Revised Code.

(53) Sales to or by a cable service provider, video service provider, or radio or television broadcast station regulated by the federal government of cable service or programming, video service or programming, audio service or programming, or electronically transferred digital audiovisual or audio work. As used in division (B) (53) of this section, "cable service" and "cable service provider" have the same meanings as in section 1332.01 of the Revised Code, and "video service," "video service provider," and "video programming" have the same meanings as in section 1332.21 of the Revised Code.

(54) Sales of investment metal bullion and investment coins. "Investment metal bullion" means any bullion described in section 408(m) (3) (B) of the Internal Revenue Code, regardless of whether that bullion is in the physical possession of a trustee. "Investment coin" means any coin composed primarily of gold, silver, platinum, or palladium.

(55) Sales of a digital audio work electronically transferred for delivery through use of a machine, such as a juke box, that does all of the following:

(a) Accepts direct payments to operate;

(b) Automatically plays a selected digital audio work for a single play upon receipt of a payment described in division (B) (55) (a) of this section;

(c) Operates exclusively for the purpose of playing digital audio works in a commercial establishment.	2098 2099
(56) (a) Sales of the following occurring on the first Friday of August and the following Saturday and Sunday of each year, beginning in 2018:	2100 2101 2102
(i) An item of clothing, the price of which is seventy-five dollars or less;	2103 2104
(ii) An item of school supplies, the price of which is twenty dollars or less;	2105 2106
(iii) An item of school instructional material, the price of which is twenty dollars or less.	2107 2108
(b) As used in division (B) (56) of this section:	2109
(i) "Clothing" means all human wearing apparel suitable for general use. "Clothing" includes, but is not limited to, aprons, household and shop; athletic supporters; baby receiving blankets; bathing suits and caps; beach capes and coats; belts and suspenders; boots; coats and jackets; costumes; diapers, children and adult, including disposable diapers; ear muffs <u> earmuffs </u> ; footlets; formal wear; garters and garter belts; girdles; gloves and mittens for general use; hats and caps; hosiery; insoles for shoes; lab coats; neckties; overshoes; pantyhose; rainwear; rubber pants; sandals; scarves; shoes and shoe laces; slippers; sneakers; socks and stockings; steel-toed shoes; underwear; uniforms, athletic and nonathletic; and wedding apparel. "Clothing" does not include items purchased for use in a trade or business; clothing accessories or equipment; protective equipment; sports or recreational equipment; belt buckles sold separately; costume masks sold separately; patches and emblems sold separately; sewing equipment and supplies	2110 2111 2112 2113 2114 2115 2116 2117 2118 2119 2120 2121 2122 2123 2124 2125 2126

including, but not limited to, knitting needles, patterns, pins, 2127
scissors, sewing machines, sewing needles, tape measures, and 2128
thimbles; and sewing materials that become part of "clothing" 2129
including, but not limited to, buttons, fabric, lace, thread, 2130
yarn, and zippers. 2131

(ii) "School supplies" means items commonly used by a 2132
student in a course of study. "School supplies" includes only 2133
the following items: binders; book bags; calculators; cellophane 2134
tape; blackboard chalk; compasses; composition books; crayons; 2135
erasers; folders, expandable, pocket, plastic, and manila; glue, 2136
paste, and paste sticks; highlighters; index cards; index card 2137
boxes; legal pads; lunch boxes; markers; notebooks; paper, 2138
loose-leaf ruled notebook paper, copy paper, graph paper, 2139
tracing paper, manila paper, colored paper, poster board, and 2140
construction paper; pencil boxes and other school supply boxes; 2141
pencil sharpeners; pencils; pens; protractors; rulers; scissors; 2142
and writing tablets. "School supplies" does not include any item 2143
purchased for use in a trade or business. 2144

(iii) "School instructional material" means written 2145
material commonly used by a student in a course of study as a 2146
reference and to learn the subject being taught. "School 2147
instructional material" includes only the following items: 2148
reference books, reference maps and globes, textbooks, and 2149
workbooks. "School instructional material" does not include any 2150
material purchased for use in a trade or business. 2151

(57) Sales of tangible personal property that is not 2152
required to be registered or licensed under the laws of this 2153
state to a citizen of a foreign nation that is not a citizen of 2154
the United States, provided the property is delivered to a 2155
person in this state that is not a related member of the 2156

purchaser, is physically present in this state for the sole 2157
purpose of temporary storage and package consolidation, and is 2158
subsequently delivered to the purchaser at a delivery address in 2159
a foreign nation. As used in division (B) (56) of this section, 2160
"related member" has the same meaning as in section 5733.042 of 2161
the Revised Code, and "temporary storage" means the storage of 2162
tangible personal property for a period of not more than sixty 2163
days. 2164

(C) For the purpose of the proper administration of this 2165
chapter, and to prevent the evasion of the tax, it is presumed 2166
that all sales made in this state are subject to the tax until 2167
the contrary is established. 2168

(D) The levy of this tax on retail sales of recreation and 2169
sports club service shall not prevent a municipal corporation 2170
from levying any tax on recreation and sports club dues or on 2171
any income generated by recreation and sports club dues. 2172

(E) The tax collected by the vendor from the consumer 2173
under this chapter is not part of the price, but is a tax 2174
collection for the benefit of the state, and of counties levying 2175
an additional sales tax pursuant to section 5739.021 or 5739.026 2176
of the Revised Code and of transit authorities levying an 2177
additional sales tax pursuant to section 5739.023 of the Revised 2178
Code. Except for the discount authorized under section 5739.12 2179
of the Revised Code and the effects of any rounding pursuant to 2180
section 5703.055 of the Revised Code, no person other than the 2181
state or such a county or transit authority shall derive any 2182
benefit from the collection or payment of the tax levied by this 2183
section or section 5739.021, 5739.023, or 5739.026 of the 2184
Revised Code. 2185

Sec. 5739.09. (A) (1) A board of county commissioners may, 2186

by resolution adopted by a majority of the members of the board, 2187
levy an excise tax not to exceed three per cent on transactions 2188
by which lodging by a hotel is or is to be furnished to 2189
transient guests. The board shall establish all regulations 2190
necessary to provide for the administration and allocation of 2191
the tax. The regulations may prescribe the time for payment of 2192
the tax, and may provide for the imposition of a penalty or 2193
interest, or both, for late payments, provided that the penalty 2194
does not exceed ten per cent of the amount of tax due, and the 2195
rate at which interest accrues does not exceed the rate per 2196
annum prescribed pursuant to section 5703.47 of the Revised 2197
Code. Except as provided in divisions (A) (2), (3), (4), (5), 2198
(6), (7), (8), (9), (10), (11), and (12) of this section, the 2199
regulations shall provide, after deducting the real and actual 2200
costs of administering the tax, for the return to each municipal 2201
corporation or township that does not levy an excise tax on the 2202
transactions, a uniform percentage of the tax collected in the 2203
municipal corporation or in the unincorporated portion of the 2204
township from each transaction, not to exceed thirty-three and 2205
one-third per cent. The remainder of the revenue arising from 2206
the tax shall be deposited in a separate fund and shall be spent 2207
solely to make contributions to the convention and visitors' 2208
bureau operating within the county, including a pledge and 2209
contribution of any portion of the remainder pursuant to an 2210
agreement authorized by section 307.678 or 307.695 of the 2211
Revised Code, provided that if the board of county commissioners 2212
of an eligible county as defined in section 307.678 or 307.695 2213
of the Revised Code adopts a resolution amending a resolution 2214
levying a tax under this division to provide that revenue from 2215
the tax shall be used by the board as described in either 2216
division (D) of section 307.678 or division (H) of section 2217
307.695 of the Revised Code, the remainder of the revenue shall 2218

be used as described in the resolution making that amendment. 2219
Except as provided in division (A) (2), (3), (4), (5), (6), (7), 2220
(8), (9), (10), or (11) or (H) of this section, on and after May 2221
10, 1994, a board of county commissioners may not levy an excise 2222
tax pursuant to this division in any municipal corporation or 2223
township located wholly or partly within the county that has in 2224
effect an ordinance or resolution levying an excise tax pursuant 2225
to division (B) of this section. The board of a county that has 2226
levied a tax under division (C) of this section may, by 2227
resolution adopted within ninety days after July 15, 1985, by a 2228
majority of the members of the board, amend the resolution 2229
levying a tax under this division to provide for a portion of 2230
that tax to be pledged and contributed in accordance with an 2231
agreement entered into under section 307.695 of the Revised 2232
Code. A tax, any revenue from which is pledged pursuant to such 2233
an agreement, shall remain in effect at the rate at which it is 2234
imposed for the duration of the period for which the revenue 2235
from the tax has been so pledged. 2236

The board of county commissioners of an eligible county as 2237
defined in section 307.695 of the Revised Code may, by 2238
resolution adopted by a majority of the members of the board, 2239
amend a resolution levying a tax under this division to provide 2240
that the revenue from the tax shall be used by the board as 2241
described in division (H) of section 307.695 of the Revised 2242
Code, in which case the tax shall remain in effect at the rate 2243
at which it was imposed for the duration of any agreement 2244
entered into by the board under section 307.695 of the Revised 2245
Code, the duration during which any securities issued by the 2246
board under that section are outstanding, or the duration of the 2247
period during which the board owns a project as defined in 2248
section 307.695 of the Revised Code, whichever duration is 2249

longest. 2250

The board of county commissioners of an eligible county as 2251
defined in section 307.678 of the Revised Code may, by 2252
resolution, amend a resolution levying a tax under this division 2253
to provide that revenue from the tax, not to exceed five hundred 2254
thousand dollars each year, may be used as described in division 2255
(E) of section 307.678 of the Revised Code. 2256

Notwithstanding division (A) (1) of this section, the board 2257
of county commissioners of a county described in division (A) (8) 2258
(a) of this section may, by resolution, amend a resolution 2259
levying a tax under this division to provide that all or a 2260
portion of the revenue from the tax, including any revenue 2261
otherwise required to be returned to townships or municipal 2262
corporations under this division, may be used or pledged for the 2263
payment of debt service on securities issued to pay the costs of 2264
constructing, operating, and maintaining sports facilities 2265
described in division (A) (8) (b) of this section. 2266

The board of county commissioners of a county described in 2267
division (A) (9) of this section may, by resolution, amend a 2268
resolution levying a tax under this division to provide that all 2269
or a portion of the revenue from the tax may be used for the 2270
purposes described in section 307.679 of the Revised Code. 2271

(2) A board of county commissioners that levies an excise 2272
tax under division (A) (1) of this section on June 30, 1997, at a 2273
rate of three per cent, and that has pledged revenue from the 2274
tax to an agreement entered into under section 307.695 of the 2275
Revised Code or, in the case of the board of county 2276
commissioners of an eligible county as defined in section 2277
307.695 of the Revised Code, has amended a resolution levying a 2278
tax under division (C) of this section to provide that proceeds 2279

from the tax shall be used by the board as described in division 2280
(H) of section 307.695 of the Revised Code, may, at any time by 2281
a resolution adopted by a majority of the members of the board, 2282
amend the resolution levying a tax under division (A) (1) of this 2283
section to provide for an increase in the rate of that tax up to 2284
seven per cent on each transaction; to provide that revenue from 2285
the increase in the rate shall be used as described in division 2286
(H) of section 307.695 of the Revised Code or be spent solely to 2287
make contributions to the convention and visitors' bureau 2288
operating within the county to be used specifically for 2289
promotion, advertising, and marketing of the region in which the 2290
county is located; and to provide that the rate in excess of the 2291
three per cent levied under division (A) (1) of this section 2292
shall remain in effect at the rate at which it is imposed for 2293
the duration of the period during which any agreement is in 2294
effect that was entered into under section 307.695 of the 2295
Revised Code by the board of county commissioners levying a tax 2296
under division (A) (1) of this section, the duration of the 2297
period during which any securities issued by the board under 2298
division (I) of section 307.695 of the Revised Code are 2299
outstanding, or the duration of the period during which the 2300
board owns a project as defined in section 307.695 of the 2301
Revised Code, whichever duration is longest. The amendment also 2302
shall provide that no portion of that revenue need be returned 2303
to townships or municipal corporations as would otherwise be 2304
required under division (A) (1) of this section. 2305

(3) A board of county commissioners that levies a tax 2306
under division (A) (1) of this section on March 18, 1999, at a 2307
rate of three per cent may, by resolution adopted not later than 2308
forty-five days after March 18, 1999, amend the resolution 2309
levying the tax to provide for all of the following: 2310

(a) That the rate of the tax shall be increased by not 2311
more than an additional four per cent on each transaction; 2312

(b) That all of the revenue from the increase in the rate 2313
shall be pledged and contributed to a convention facilities 2314
authority established by the board of county commissioners under 2315
Chapter 351. of the Revised Code on or before November 15, 1998, 2316
and used to pay costs of constructing, maintaining, operating, 2317
and promoting a facility in the county, including paying bonds, 2318
or notes issued in anticipation of bonds, as provided by that 2319
chapter; 2320

(c) That no portion of the revenue arising from the 2321
increase in rate need be returned to municipal corporations or 2322
townships as otherwise required under division (A)(1) of this 2323
section; 2324

(d) That the increase in rate shall not be subject to 2325
diminution by initiative or referendum or by law while any 2326
bonds, or notes in anticipation of bonds, issued by the 2327
authority under Chapter 351. of the Revised Code to which the 2328
revenue is pledged, remain outstanding in accordance with their 2329
terms, unless provision is made by law or by the board of county 2330
commissioners for an adequate substitute therefor that is 2331
satisfactory to the trustee if a trust agreement secures the 2332
bonds. 2333

Division (A)(3) of this section does not apply to the 2334
board of county commissioners of any county in which a 2335
convention center or facility exists or is being constructed on 2336
November 15, 1998, or of any county in which a convention 2337
facilities authority levies a tax pursuant to section 351.021 of 2338
the Revised Code on that date. 2339

As used in division (A) (3) of this section, "cost" and 2340
"facility" have the same meanings as in section 351.01 of the 2341
Revised Code, and "convention center" has the same meaning as in 2342
section 307.695 of the Revised Code. 2343

(4) (a) A board of county commissioners that levies a tax 2344
under division (A) (1) of this section on June 30, 2002, at a 2345
rate of three per cent may, by resolution adopted not later than 2346
September 30, 2002, amend the resolution levying the tax to 2347
provide for all of the following: 2348

(i) That the rate of the tax shall be increased by not 2349
more than an additional three and one-half per cent on each 2350
transaction; 2351

(ii) That all of the revenue from the increase in rate 2352
shall be pledged and contributed to a convention facilities 2353
authority established by the board of county commissioners under 2354
Chapter 351. of the Revised Code on or before May 15, 2002, and 2355
be used to pay costs of constructing, expanding, maintaining, 2356
operating, or promoting a convention center in the county, 2357
including paying bonds, or notes issued in anticipation of 2358
bonds, as provided by that chapter; 2359

(iii) That no portion of the revenue arising from the 2360
increase in rate need be returned to municipal corporations or 2361
townships as otherwise required under division (A) (1) of this 2362
section; 2363

(iv) That the increase in rate shall not be subject to 2364
diminution by initiative or referendum or by law while any 2365
bonds, or notes in anticipation of bonds, issued by the 2366
authority under Chapter 351. of the Revised Code to which the 2367
revenue is pledged, remain outstanding in accordance with their 2368

terms, unless provision is made by law or by the board of county commissioners for an adequate substitute therefor that is satisfactory to the trustee if a trust agreement secures the bonds.

(b) Any board of county commissioners that, pursuant to division (A) (4) (a) of this section, has amended a resolution levying the tax authorized by division (A) (1) of this section may further amend the resolution to provide that the revenue referred to in division (A) (4) (a) (ii) of this section shall be pledged and contributed both to a convention facilities authority to pay the costs of constructing, expanding, maintaining, or operating one or more convention centers in the county, including paying bonds, or notes issued in anticipation of bonds, as provided in Chapter 351. of the Revised Code, and to a convention and visitors' bureau to pay the costs of promoting one or more convention centers in the county.

As used in division (A) (4) of this section, "cost" has the same meaning as in section 351.01 of the Revised Code, and "convention center" has the same meaning as in section 307.695 of the Revised Code.

(5) (a) As used in division (A) (5) of this section:

(i) "Port authority" means a port authority created under Chapter 4582. of the Revised Code.

(ii) "Port authority military-use facility" means port authority facilities on which or adjacent to which is located an installation of the armed forces of the United States, a reserve component thereof, or the national guard and at least part of which is made available for use, for consideration, by the armed forces of the United States, a reserve component thereof, or the

national guard. 2398

(b) For the purpose of contributing revenue to pay 2399
operating expenses of a port authority that operates a port 2400
authority military-use facility, the board of county 2401
commissioners of a county that created, participated in the 2402
creation of, or has joined such a port authority may do one or 2403
both of the following: 2404

(i) Amend a resolution previously adopted under division 2405
(A) (1) of this section to designate some or all of the revenue 2406
from the tax levied under the resolution to be used for that 2407
purpose, notwithstanding that division; 2408

(ii) Amend a resolution previously adopted under division 2409
(A) (1) of this section to increase the rate of the tax by not 2410
more than an additional two per cent and use the revenue from 2411
the increase exclusively for that purpose. 2412

(c) If a board of county commissioners amends a resolution 2413
to increase the rate of a tax as authorized in division (A) (5) 2414
(b) (ii) of this section, the board also may amend the resolution 2415
to specify that the increase in rate of the tax does not apply 2416
to "hotels," as otherwise defined in section 5739.01 of the 2417
Revised Code, having fewer rooms used for the accommodation of 2418
guests than a number of rooms specified by the board. 2419

(6) A board of county commissioners of a county organized 2420
under a county charter adopted pursuant to Article X, Section 3, 2421
Ohio Constitution, and that levies an excise tax under division 2422
(A) (1) of this section at a rate of three per cent and levies an 2423
additional excise tax under division (E) of this section at a 2424
rate of one and one-half per cent may, by resolution adopted not 2425
later than January 1, 2008, by a majority of the members of the 2426

board, amend the resolution levying a tax under division (A)(1) 2427
of this section to provide for an increase in the rate of that 2428
tax by not more than an additional one per cent on transactions 2429
by which lodging by a hotel is or is to be furnished to 2430
transient guests. Notwithstanding divisions (A)(1) and (E) of 2431
this section, the resolution shall provide that all of the 2432
revenue from the increase in rate, after deducting the real and 2433
actual costs of administering the tax, shall be used to pay the 2434
costs of improving, expanding, equipping, financing, or 2435
operating a convention center by a convention and visitors' 2436
bureau in the county. The increase in rate shall remain in 2437
effect for the period specified in the resolution, not to exceed 2438
ten years, and may be extended for an additional period of time 2439
not to exceed ten years thereafter by a resolution adopted by a 2440
majority of the members of the board. The increase in rate shall 2441
be subject to the regulations adopted under division (A)(1) of 2442
this section, except that the resolution may provide that no 2443
portion of the revenue from the increase in the rate shall be 2444
returned to townships or municipal corporations as would 2445
otherwise be required under that division. 2446

(7) Division (A)(7) of this section applies only to a 2447
county with a population greater than sixty-five thousand and 2448
less than seventy thousand according to the most recent federal 2449
decennial census and in which, on December 31, 2006, an excise 2450
tax is levied under division (A)(1) of this section at a rate 2451
not less than and not greater than three per cent, and in which 2452
the most recent increase in the rate of that tax was enacted or 2453
took effect in November 1984. 2454

The board of county commissioners of a county to which 2455
this division applies, by resolution adopted by a majority of 2456
the members of the board, may increase the rate of the tax by 2457

not more than one per cent on transactions by which lodging by a 2458
hotel is or is to be furnished to transient guests. The increase 2459
in rate shall be for the purpose of paying expenses deemed 2460
necessary by the convention and visitors' bureau operating in 2461
the county to promote travel and tourism. The increase in rate 2462
shall remain in effect for the period specified in the 2463
resolution, not to exceed twenty years, provided that the 2464
increase in rate may not continue beyond the time when the 2465
purpose for which the increase is levied ceases to exist. If 2466
revenue from the increase in rate is pledged to the payment of 2467
debt charges on securities, the increase in rate is not subject 2468
to diminution by initiative or referendum or by law for so long 2469
as the securities are outstanding, unless provision is made by 2470
law or by the board of county commissioners for an adequate 2471
substitute for that revenue that is satisfactory to the trustee 2472
if a trust agreement secures payment of the debt charges. The 2473
increase in rate shall be subject to the regulations adopted 2474
under division (A) (1) of this section, except that the 2475
resolution may provide that no portion of the revenue from the 2476
increase in the rate shall be returned to townships or municipal 2477
corporations as would otherwise be required under division (A) 2478
(1) of this section. A resolution adopted under division (A) (7) 2479
of this section is subject to referendum under sections 305.31 2480
to 305.99 of the Revised Code. 2481

(8) (a) Division (A) (8) of this section applies only to a 2482
county satisfying all of the following: 2483

(i) The population of the county is greater than one 2484
hundred seventy-five thousand and less than two hundred twenty- 2485
five thousand according to the most recent federal decennial 2486
census. 2487

(ii) An amusement park with an average yearly attendance	2488
in excess of two million guests is located in the county.	2489
(iii) On December 31, 2014, an excise tax was levied in	2490
the county under division (A)(1) of this section at a rate of	2491
three per cent.	2492
(b) The board of county commissioners of a county to which	2493
this division applies, by resolution adopted by a majority of	2494
the members of the board, may increase the rate of the tax by	2495
not more than one per cent on transactions by which lodging by a	2496
hotel is or is to be furnished to transient guests. The increase	2497
in rate shall be used to pay the costs of constructing and	2498
maintaining facilities owned by the county or by a port	2499
authority created under Chapter 4582. of the Revised Code, and	2500
designed to host sporting events and expenses deemed necessary	2501
by the convention and visitors' bureau operating in the county	2502
to promote travel and tourism with reference to the sports	2503
facilities, and to pay or pledge to the payment of debt service	2504
on securities issued to pay the costs of constructing,	2505
operating, and maintaining the sports facilities. The increase	2506
in rate shall remain in effect for the period specified in the	2507
resolution. If revenue from the increase in rate is pledged to	2508
the payment of debt charges on securities, the increase in rate	2509
is not subject to diminution by initiative or referendum or by	2510
law for so long as the securities are outstanding, unless	2511
provision is made by law or by the board of county commissioners	2512
for an adequate substitute for that revenue that is satisfactory	2513
to the trustee if a trust agreement secures payment of the debt	2514
charges. The increase in rate shall be subject to the	2515
regulations adopted under division (A)(1) of this section,	2516
except that the resolution may provide that no portion of the	2517
revenue from the increase in the rate shall be returned to	2518

townships or municipal corporations as would otherwise be 2519
required under division (A)(1) of this section. 2520

(9) The board of county commissioners of a county with a 2521
population greater than seventy-five thousand and less than 2522
seventy-eight thousand, by resolution adopted by a majority of 2523
the members of the board not later than October 15, 2015, may 2524
increase the rate of the tax by not more than one per cent on 2525
transactions by which lodging by a hotel is or is to be 2526
furnished to transient guests. The increase in rate shall be for 2527
the purposes described in section 307.679 of the Revised Code or 2528
for the promotion of travel and tourism in the county, including 2529
travel and tourism to sports facilities. The increase in rate 2530
shall remain in effect for the period specified in the 2531
resolution and as necessary to fulfill the county's obligations 2532
under a cooperative agreement entered into under section 307.679 2533
of the Revised Code. If the resolution is adopted by the board 2534
before September 29, 2015, but after that enactment becomes law, 2535
the increase in rate shall become effective beginning on 2536
September 29, 2015. If revenue from the increase in rate is 2537
pledged to the payment of debt charges on securities, or to 2538
substitute for other revenues pledged to the payment of such 2539
debt, the increase in rate is not subject to diminution by 2540
initiative or referendum or by law for so long as the securities 2541
are outstanding, unless provision is made by law or by the board 2542
of county commissioners for an adequate substitute for that 2543
revenue that is satisfactory to the trustee if a trust agreement 2544
secures payment of the debt charges. The increase in rate shall 2545
be subject to the regulations adopted under division (A)(1) of 2546
this section, except that no portion of the revenue from the 2547
increase in the rate shall be returned to townships or municipal 2548
corporations as would otherwise be required under division (A) 2549

(1) of this section.	2550
(10) Division (A) (10) of this section applies only to	2551
counties satisfying either of the following:	2552
(a) A county that, on July 1, 2015, does not levy an	2553
excise tax under division (A) (1) of this section and that has a	2554
population of at least thirty-nine thousand but not more than	2555
forty thousand according to the 2010 federal decennial census;	2556
(b) A county that, on July 1, 2015, levies an excise tax	2557
under division (A) (1) of this section at a rate of three per	2558
cent and that has a population of at least seventy-one thousand	2559
but not more than seventy-five thousand according to 2010	2560
federal decennial census.	2561
The board of county commissioners of a county to which	2562
division (A) (10) of this section applies, by resolution adopted	2563
by a majority of the members of the board, may levy an excise	2564
tax at a rate not to exceed three per cent on transactions by	2565
which lodging by a hotel is or is to be furnished to transient	2566
guests for the purpose of acquiring, constructing, equipping, or	2567
repairing permanent improvements, as defined in section 133.01	2568
of the Revised Code. If the board does not levy a tax under	2569
division (A) (1) of this section, the board shall establish	2570
regulations necessary to provide for the administration of the	2571
tax, which may prescribe the time for payment of the tax and the	2572
imposition of penalty or interest subject to the limitations on	2573
penalty and interest provided in division (A) (1) of this	2574
section. No portion of the revenue shall be returned to	2575
townships or municipal corporations in the county unless	2576
otherwise provided by resolution of the board. The tax shall	2577
apply throughout the territory of the county, including in any	2578
township or municipal corporation levying an excise tax under	2579

division (B) of this section or division (A) of section 5739.08 2580
of the Revised Code. The levy of the tax is subject to 2581
referendum as provided under section 305.31 of the Revised Code. 2582

The tax shall remain in effect for the period specified in 2583
the resolution. If revenue from the increase in rate is pledged 2584
to the payment of debt charges on securities, the increase in 2585
rate is not subject to diminution by initiative or referendum or 2586
by law for so long as the securities are outstanding unless 2587
provision is made by law or by the board for an adequate 2588
substitute for that revenue that is satisfactory to the trustee 2589
if a trust agreement secures payment of the debt charges. 2590

(11) The board of county commissioners of an eligible 2591
county, as defined in section 307.678 of the Revised Code, that 2592
levies an excise tax under division (A) (1) of this section on 2593
July 1, 2017, at a rate of three per cent may, by resolution 2594
adopted by a majority of the members of the board, amend the 2595
resolution levying the tax to increase the rate of the tax by 2596
not more than an additional three per cent on each transaction. 2597
No portion of the revenue shall be returned to townships or 2598
municipal corporations in the county unless otherwise provided 2599
by resolution of the board. Otherwise, the revenue from the 2600
increase in the rate shall be distributed and used in the same 2601
manner described under division (A) (1) of this section or 2602
distributed or used to provide credit enhancement facilities as 2603
authorized under section 307.678 of the Revised Code. The 2604
increase in rate shall remain in effect for the period specified 2605
in the resolution. If revenue from the increase in rate is 2606
pledged to the payment of debt charges on securities, the 2607
increase in rate is not subject to diminution by initiative or 2608
referendum or by law for so long as the securities are 2609
outstanding unless provision is made by law or by the board for 2610

an adequate substitute for that revenue that is satisfactory to 2611
the trustee if a trust agreement secures payment of the debt 2612
charges. 2613

(12) (a) As used in this division: 2614

(i) "Eligible county" means a county that has a population 2615
greater than one hundred ninety thousand and less than two 2616
hundred thousand according to the 2010 federal decennial census 2617
and that levies an excise tax under division (A) (1) of this 2618
section at a rate of three per cent. 2619

(ii) "Professional sports facility" means a sports 2620
facility that is intended to house major or minor league 2621
professional athletic teams, including a stadium, together with 2622
all parking facilities, walkways, and other auxiliary 2623
facilities, real and personal property, property rights, 2624
easements, and interests that may be appropriate for, or used in 2625
connection with, the operation of the facility. 2626

(b) Subject to division (A) (12) (c) of this section, the 2627
board of county commissioners of an eligible county, by 2628
resolution adopted by a majority of the members of the board, 2629
may increase the rate of the tax by not more than one per cent 2630
on transactions by which lodging by a hotel is or is to be 2631
furnished to transient guests. Revenue from the increase in rate 2632
shall be used for the purposes of paying the costs of 2633
constructing, improving, and maintaining a professional sports 2634
facility in the county and paying expenses considered necessary 2635
by the convention and visitors' bureau operating in the county 2636
to promote travel and tourism with respect to that professional 2637
sports facility. The tax shall take effect only after the 2638
convention and visitors' bureau enters into a contract for the 2639
construction, improvement, or maintenance of a professional 2640

sports facility that is or will be located on property acquired, 2641
in whole or in part, with revenue from the increased rate, and 2642
thereafter shall remain in effect for the period specified in 2643
the resolution. If revenue from the increase in rate is pledged 2644
to the payment of debt charges on securities, the increase in 2645
rate is not subject to diminution by initiative or referendum or 2646
by law for so long as the securities are outstanding, unless a 2647
provision is made by law or by the board of county commissioners 2648
for an adequate substitute for that revenue that is satisfactory 2649
to the trustee if a trust agreement secures payment of the debt 2650
charges. The increase in rate shall be subject to the 2651
regulations adopted under division (A) (1) of this section, 2652
except that the resolution may provide that no portion of the 2653
revenue from the increase in the rate shall be returned to 2654
townships or municipal corporations as would otherwise be 2655
required under division (A) (1) of this section. 2656

(c) If, on ~~January 1~~ December 31, 2019, the convention and 2657
visitors' bureau has not entered into a contract for the 2658
construction, improvement, or maintenance of a professional 2659
sports facility that is or will be located on property acquired, 2660
in whole or in part, with revenue from the increased rate, the 2661
authority to levy the tax under division (A) (12) (b) of this 2662
section is hereby repealed on that date. 2663

(B) (1) The legislative authority of a municipal 2664
corporation or the board of trustees of a township that is not 2665
wholly or partly located in a county that has in effect a 2666
resolution levying an excise tax pursuant to division (A) (1) of 2667
this section may, by ordinance or resolution, levy an excise tax 2668
not to exceed three per cent on transactions by which lodging by 2669
a hotel is or is to be furnished to transient guests. The 2670
legislative authority of the municipal corporation or the board 2671

of trustees of the township shall deposit at least fifty per 2672
cent of the revenue from the tax levied pursuant to this 2673
division into a separate fund, which shall be spent solely to 2674
make contributions to convention and visitors' bureaus operating 2675
within the county in which the municipal corporation or township 2676
is wholly or partly located, and the balance of that revenue 2677
shall be deposited in the general fund. The municipal 2678
corporation or township shall establish all regulations 2679
necessary to provide for the administration and allocation of 2680
the tax. The regulations may prescribe the time for payment of 2681
the tax, and may provide for the imposition of a penalty or 2682
interest, or both, for late payments, provided that the penalty 2683
does not exceed ten per cent of the amount of tax due, and the 2684
rate at which interest accrues does not exceed the rate per 2685
annum prescribed pursuant to section 5703.47 of the Revised 2686
Code. The levy of a tax under this division is in addition to 2687
any tax imposed on the same transaction by a municipal 2688
corporation or a township as authorized by division (A) of 2689
section 5739.08 of the Revised Code. 2690

(2) (a) The legislative authority of the most populous 2691
municipal corporation located wholly or partly in a county in 2692
which the board of county commissioners has levied a tax under 2693
division (A) (4) of this section may amend, on or before 2694
September 30, 2002, that municipal corporation's ordinance or 2695
resolution that levies an excise tax on transactions by which 2696
lodging by a hotel is or is to be furnished to transient guests, 2697
to provide for all of the following: 2698

(i) That the rate of the tax shall be increased by not 2699
more than an additional one per cent on each transaction; 2700

(ii) That all of the revenue from the increase in rate 2701

shall be pledged and contributed to a convention facilities 2702
authority established by the board of county commissioners under 2703
Chapter 351. of the Revised Code on or before May 15, 2002, and 2704
be used to pay costs of constructing, expanding, maintaining, 2705
operating, or promoting a convention center in the county, 2706
including paying bonds, or notes issued in anticipation of 2707
bonds, as provided by that chapter; 2708

(iii) That the increase in rate shall not be subject to 2709
diminution by initiative or referendum or by law while any 2710
bonds, or notes in anticipation of bonds, issued by the 2711
authority under Chapter 351. of the Revised Code to which the 2712
revenue is pledged, remain outstanding in accordance with their 2713
terms, unless provision is made by law, by the board of county 2714
commissioners, or by the legislative authority, for an adequate 2715
substitute therefor that is satisfactory to the trustee if a 2716
trust agreement secures the bonds. 2717

(b) The legislative authority of a municipal corporation 2718
that, pursuant to division (B) (2) (a) of this section, has 2719
amended its ordinance or resolution to increase the rate of the 2720
tax authorized by division (B) (1) of this section may further 2721
amend the ordinance or resolution to provide that the revenue 2722
referred to in division (B) (2) (a) (ii) of this section shall be 2723
pledged and contributed both to a convention facilities 2724
authority to pay the costs of constructing, expanding, 2725
maintaining, or operating one or more convention centers in the 2726
county, including paying bonds, or notes issued in anticipation 2727
of bonds, as provided in Chapter 351. of the Revised Code, and 2728
to a convention and visitors' bureau to pay the costs of 2729
promoting one or more convention centers in the county. 2730

As used in division (B) (2) of this section, "cost" has the 2731

same meaning as in section 351.01 of the Revised Code, and 2732
"convention center" has the same meaning as in section 307.695 2733
of the Revised Code. 2734

(3) The legislative authority of an eligible municipal 2735
corporation may amend, on or before December 31, 2017, that 2736
municipal corporation's ordinance or resolution that levies an 2737
excise tax on transactions by which lodging by a hotel is or is 2738
to be furnished to transient guests, to provide for the 2739
following: 2740

(a) That the rate of the tax shall be increased by not 2741
more than an additional three per cent on each transaction; 2742

(b) That all of the revenue from the increase in rate 2743
shall be used by the municipal corporation for economic 2744
development and tourism-related purposes. 2745

As used in division (B) (3) of this section, "eligible 2746
municipal corporation" means a municipal corporation that, on 2747
the effective date of the amendment of this section by H.B. 49 2748
of the 132nd general assembly, September 29, 2017, levied a tax 2749
under division (B) (1) of this section at a rate of three per 2750
cent and that is located in a county that, on that date, levied 2751
a tax under division (A) of this section at a rate of three per 2752
cent and that has, according to the most recent federal 2753
decennial census, a population exceeding three hundred thousand 2754
but not greater than three hundred fifty thousand. 2755

(C) For the purposes described in section 307.695 of the 2756
Revised Code and to cover the costs of administering the tax, a 2757
board of county commissioners of a county where a tax imposed 2758
under division (A) (1) of this section is in effect may, by 2759
resolution adopted within ninety days after July 15, 1985, by a 2760

majority of the members of the board, levy an additional excise 2761
tax not to exceed three per cent on transactions by which 2762
lodging by a hotel is or is to be furnished to transient guests. 2763
The tax authorized by this division shall be in addition to any 2764
tax that is levied pursuant to division (A) of this section, but 2765
it shall not apply to transactions subject to a tax levied by a 2766
municipal corporation or township pursuant to the authorization 2767
granted by division (A) of section 5739.08 of the Revised Code. 2768
The board shall establish all regulations necessary to provide 2769
for the administration and allocation of the tax. The 2770
regulations may prescribe the time for payment of the tax, and 2771
may provide for the imposition of a penalty or interest, or 2772
both, for late payments, provided that the penalty does not 2773
exceed ten per cent of the amount of tax due, and the rate at 2774
which interest accrues does not exceed the rate per annum 2775
prescribed pursuant to section 5703.47 of the Revised Code. All 2776
revenues arising from the tax shall be expended in accordance 2777
with section 307.695 of the Revised Code. The board of county 2778
commissioners of an eligible county as defined in section 2779
307.695 of the Revised Code may, by resolution adopted by a 2780
majority of the members of the board, amend the resolution 2781
levying a tax under this division to provide that the revenue 2782
from the tax shall be used by the board as described in division 2783
(H) of section 307.695 of the Revised Code. A tax imposed under 2784
this division shall remain in effect at the rate at which it is 2785
imposed for the duration of the period during which any 2786
agreement entered into by the board under section 307.695 of the 2787
Revised Code is in effect, the duration of the period during 2788
which any securities issued by the board under division (I) of 2789
section 307.695 of the Revised Code are outstanding, or the 2790
duration of the period during which the board owns a project as 2791
defined in section 307.695 of the Revised Code, whichever 2792

duration is longest. 2793

(D) For the purpose of providing contributions under 2794
division (B) (1) of section 307.671 of the Revised Code to enable 2795
the acquisition, construction, and equipping of a port authority 2796
educational and cultural facility in the county and, to the 2797
extent provided for in the cooperative agreement authorized by 2798
that section, for the purpose of paying debt service charges on 2799
bonds, or notes in anticipation of bonds, described in division 2800
(B) (1) (b) of that section, a board of county commissioners, by 2801
resolution adopted within ninety days after December 22, 1992, 2802
by a majority of the members of the board, may levy an 2803
additional excise tax not to exceed one and one-half per cent on 2804
transactions by which lodging by a hotel is or is to be 2805
furnished to transient guests. The excise tax authorized by this 2806
division shall be in addition to any tax that is levied pursuant 2807
to divisions (A), (B), and (C) of this section, to any excise 2808
tax levied pursuant to section 5739.08 of the Revised Code, and 2809
to any excise tax levied pursuant to section 351.021 of the 2810
Revised Code. The board of county commissioners shall establish 2811
all regulations necessary to provide for the administration and 2812
allocation of the tax that are not inconsistent with this 2813
section or section 307.671 of the Revised Code. The regulations 2814
may prescribe the time for payment of the tax, and may provide 2815
for the imposition of a penalty or interest, or both, for late 2816
payments, provided that the penalty does not exceed ten per cent 2817
of the amount of tax due, and the rate at which interest accrues 2818
does not exceed the rate per annum prescribed pursuant to 2819
section 5703.47 of the Revised Code. All revenues arising from 2820
the tax shall be expended in accordance with section 307.671 of 2821
the Revised Code and division (D) of this section. The levy of a 2822
tax imposed under this division may not commence prior to the 2823

first day of the month next following the execution of the 2824
cooperative agreement authorized by section 307.671 of the 2825
Revised Code by all parties to that agreement. The tax shall 2826
remain in effect at the rate at which it is imposed for the 2827
period of time described in division (C) of section 307.671 of 2828
the Revised Code for which the revenue from the tax has been 2829
pledged by the county to the corporation pursuant to that 2830
section, but, to any extent provided for in the cooperative 2831
agreement, for no lesser period than the period of time required 2832
for payment of the debt service charges on bonds, or notes in 2833
anticipation of bonds, described in division (B) (1) (b) of that 2834
section. 2835

(E) For the purpose of paying the costs of acquiring, 2836
constructing, equipping, and improving a municipal educational 2837
and cultural facility, including debt service charges on bonds 2838
provided for in division (B) of section 307.672 of the Revised 2839
Code, and for any additional purposes determined by the county 2840
in the resolution levying the tax or amendments to the 2841
resolution, including subsequent amendments providing for paying 2842
costs of acquiring, constructing, renovating, rehabilitating, 2843
equipping, and improving a port authority educational and 2844
cultural performing arts facility, as defined in section 307.674 2845
of the Revised Code, and including debt service charges on bonds 2846
provided for in division (B) of section 307.674 of the Revised 2847
Code, the legislative authority of a county, by resolution 2848
adopted within ninety days after June 30, 1993, by a majority of 2849
the members of the legislative authority, may levy an additional 2850
excise tax not to exceed one and one-half per cent on 2851
transactions by which lodging by a hotel is or is to be 2852
furnished to transient guests. The excise tax authorized by this 2853
division shall be in addition to any tax that is levied pursuant 2854

to divisions (A), (B), (C), and (D) of this section, to any 2855
excise tax levied pursuant to section 5739.08 of the Revised 2856
Code, and to any excise tax levied pursuant to section 351.021 2857
of the Revised Code. The legislative authority of the county 2858
shall establish all regulations necessary to provide for the 2859
administration and allocation of the tax. The regulations may 2860
prescribe the time for payment of the tax, and may provide for 2861
the imposition of a penalty or interest, or both, for late 2862
payments, provided that the penalty does not exceed ten per cent 2863
of the amount of tax due, and the rate at which interest accrues 2864
does not exceed the rate per annum prescribed pursuant to 2865
section 5703.47 of the Revised Code. All revenues arising from 2866
the tax shall be expended in accordance with section 307.672 of 2867
the Revised Code and this division. The levy of a tax imposed 2868
under this division shall not commence prior to the first day of 2869
the month next following the execution of the cooperative 2870
agreement authorized by section 307.672 of the Revised Code by 2871
all parties to that agreement. The tax shall remain in effect at 2872
the rate at which it is imposed for the period of time 2873
determined by the legislative authority of the county. That 2874
period of time shall not exceed fifteen years, except that the 2875
legislative authority of a county with a population of less than 2876
two hundred fifty thousand according to the most recent federal 2877
decennial census, by resolution adopted by a majority of its 2878
members before the original tax expires, may extend the duration 2879
of the tax for an additional period of time. The additional 2880
period of time by which a legislative authority extends a tax 2881
levied under this division shall not exceed fifteen years. 2882

(F) The legislative authority of a county that has levied 2883
a tax under division (E) of this section may, by resolution 2884
adopted within one hundred eighty days after January 4, 2001, by 2885

a majority of the members of the legislative authority, amend 2886
the resolution levying a tax under that division to provide for 2887
the use of the proceeds of that tax, to the extent that it is no 2888
longer needed for its original purpose as determined by the 2889
parties to a cooperative agreement amendment pursuant to 2890
division (D) of section 307.672 of the Revised Code, to pay 2891
costs of acquiring, constructing, renovating, rehabilitating, 2892
equipping, and improving a port authority educational and 2893
cultural performing arts facility, including debt service 2894
charges on bonds provided for in division (B) of section 307.674 2895
of the Revised Code, and to pay all obligations under any 2896
guaranty agreements, reimbursement agreements, or other credit 2897
enhancement agreements described in division (C) of section 2898
307.674 of the Revised Code. The resolution may also provide for 2899
the extension of the tax at the same rate for the longer of the 2900
period of time determined by the legislative authority of the 2901
county, but not to exceed an additional twenty-five years, or 2902
the period of time required to pay all debt service charges on 2903
bonds provided for in division (B) of section 307.672 of the 2904
Revised Code and on port authority revenue bonds provided for in 2905
division (B) of section 307.674 of the Revised Code. All 2906
revenues arising from the amendment and extension of the tax 2907
shall be expended in accordance with section 307.674 of the 2908
Revised Code, this division, and division (E) of this section. 2909

(G) For purposes of a tax levied by a county, township, or 2910
municipal corporation under this section or section 5739.08 of 2911
the Revised Code, a board of county commissioners, board of 2912
township trustees, or the legislative authority of a municipal 2913
corporation may adopt a resolution or ordinance at any time 2914
specifying that "hotel," as otherwise defined in section 5739.01 2915
of the Revised Code, includes the following: 2916

(1) Establishments in which fewer than five rooms are used 2917
for the accommodation of guests. 2918

(2) Establishments at which rooms are used for the 2919
accommodation of guests regardless of whether each room is 2920
accessible through its own keyed entry or several rooms are 2921
accessible through the same keyed entry; and, in determining the 2922
number of rooms, all rooms are included regardless of the number 2923
of structures in which the rooms are situated or the number of 2924
parcels of land on which the structures are located if the 2925
structures are under the same ownership and the structures are 2926
not identified in advertisements of the accommodations as 2927
distinct establishments. For the purposes of division (G) (2) of 2928
this section, two or more structures are under the same 2929
ownership if they are owned by the same person, or if they are 2930
owned by two or more persons the majority of the ownership 2931
interests of which are owned by the same person. 2932

The resolution or ordinance may apply to a tax imposed 2933
pursuant to this section prior to the adoption of the resolution 2934
or ordinance if the resolution or ordinance so states, but the 2935
tax shall not apply to transactions by which lodging by such an 2936
establishment is provided to transient guests prior to the 2937
adoption of the resolution or ordinance. 2938

(H) (1) As used in this division: 2939

(a) "Convention facilities authority" has the same meaning 2940
as in section 351.01 of the Revised Code. 2941

(b) "Convention center" has the same meaning as in section 2942
307.695 of the Revised Code. 2943

(2) Notwithstanding any contrary provision of division (D) 2944
of this section, the legislative authority of a county with a 2945

population of one million or more according to the most recent 2946
federal decennial census that has levied a tax under division 2947
(D) of this section may, by resolution adopted by a majority of 2948
the members of the legislative authority, provide for the 2949
extension of such levy and may provide that the proceeds of that 2950
tax, to the extent that they are no longer needed for their 2951
original purpose as defined by a cooperative agreement entered 2952
into under section 307.671 of the Revised Code, shall be 2953
deposited into the county general revenue fund. The resolution 2954
shall provide for the extension of the tax at a rate not to 2955
exceed the rate specified in division (D) of this section for a 2956
period of time determined by the legislative authority of the 2957
county, but not to exceed an additional forty years. 2958

(3) The legislative authority of a county with a 2959
population of one million or more that has levied a tax under 2960
division (A)(1) of this section may, by resolution adopted by a 2961
majority of the members of the legislative authority, increase 2962
the rate of the tax levied by such county under division (A)(1) 2963
of this section to a rate not to exceed five per cent on 2964
transactions by which lodging by a hotel is or is to be 2965
furnished to transient guests. Notwithstanding any contrary 2966
provision of division (A)(1) of this section, the resolution may 2967
provide that all collections resulting from the rate levied in 2968
excess of three per cent, after deducting the real and actual 2969
costs of administering the tax, shall be deposited in the county 2970
general fund. 2971

(4) The legislative authority of a county with a 2972
population of one million or more that has levied a tax under 2973
division (A)(1) of this section may, by resolution adopted on or 2974
before August 30, 2004, by a majority of the members of the 2975
legislative authority, provide that all or a portion of the 2976

proceeds of the tax levied under division (A) (1) of this 2977
section, after deducting the real and actual costs of 2978
administering the tax and the amounts required to be returned to 2979
townships and municipal corporations with respect to the first 2980
three per cent levied under division (A) (1) of this section, 2981
shall be deposited in the county general fund, provided that 2982
such proceeds shall be used to satisfy any pledges made in 2983
connection with an agreement entered into under section 307.695 2984
of the Revised Code. 2985

(5) No amount collected from a tax levied, extended, or 2986
required to be deposited in the county general fund under 2987
division (H) of this section shall be contributed to a 2988
convention facilities authority, corporation, or other entity 2989
created after July 1, 2003, for the principal purpose of 2990
constructing, improving, expanding, equipping, financing, or 2991
operating a convention center unless the mayor of the municipal 2992
corporation in which the convention center is to be operated by 2993
that convention facilities authority, corporation, or other 2994
entity has consented to the creation of that convention 2995
facilities authority, corporation, or entity. Notwithstanding 2996
any contrary provision of section 351.04 of the Revised Code, if 2997
a tax is levied by a county under division (H) of this section, 2998
the board of county commissioners of that county may determine 2999
the manner of selection, the qualifications, the number, and 3000
terms of office of the members of the board of directors of any 3001
convention facilities authority, corporation, or other entity 3002
described in division (H) (5) of this section. 3003

(6) (a) No amount collected from a tax levied, extended, or 3004
required to be deposited in the county general fund under 3005
division (H) of this section may be used for any purpose other 3006
than paying the direct and indirect costs of constructing, 3007

improving, expanding, equipping, financing, or operating a 3008
convention center and for the real and actual costs of 3009
administering the tax, unless, prior to the adoption of the 3010
resolution of the legislative authority of the county 3011
authorizing the levy, extension, increase, or deposit, the 3012
county and the mayor of the most populous municipal corporation 3013
in that county have entered into an agreement as to the use of 3014
such amounts, provided that such agreement has been approved by 3015
a majority of the mayors of the other municipal corporations in 3016
that county. The agreement shall provide that the amounts to be 3017
used for purposes other than paying the convention center or 3018
administrative costs described in division (H) (6) (a) of this 3019
section be used only for the direct and indirect costs of 3020
capital improvements, including the financing of capital 3021
improvements. 3022

(b) If the county in which the tax is levied has an 3023
association of mayors and city managers, the approval of that 3024
association of an agreement described in division (H) (6) (a) of 3025
this section shall be considered to be the approval of the 3026
majority of the mayors of the other municipal corporations for 3027
purposes of that division. 3028

(7) Each year, the auditor of state shall conduct an audit 3029
of the uses of any amounts collected from taxes levied, 3030
extended, or deposited under division (H) of this section and 3031
shall prepare a report of the auditor of state's findings. The 3032
auditor of state shall submit the report to the legislative 3033
authority of the county that has levied, extended, or deposited 3034
the tax, the speaker of the house of representatives, the 3035
president of the senate, and the leaders of the minority parties 3036
of the house of representatives and the senate. 3037

(I) (1) As used in this division:	3038
(a) "Convention facilities authority" has the same meaning as in section 351.01 of the Revised Code.	3039 3040
(b) "Convention center" has the same meaning as in section 307.695 of the Revised Code.	3041 3042
(2) Notwithstanding any contrary provision of division (D) of this section, the legislative authority of a county with a population of one million two hundred thousand or more according to the most recent federal decennial census or the most recent annual population estimate published or released by the United States census bureau at the time the resolution is adopted placing the levy on the ballot, that has levied a tax under division (D) of this section may, by resolution adopted by a majority of the members of the legislative authority, provide for the extension of such levy and may provide that the proceeds of that tax, to the extent that the proceeds are no longer needed for their original purpose as defined by a cooperative agreement entered into under section 307.671 of the Revised Code and after deducting the real and actual costs of administering the tax, shall be used for paying the direct and indirect costs of constructing, improving, expanding, equipping, financing, or operating a convention center. The resolution shall provide for the extension of the tax at a rate not to exceed the rate specified in division (D) of this section for a period of time determined by the legislative authority of the county, but not to exceed an additional forty years.	3043 3044 3045 3046 3047 3048 3049 3050 3051 3052 3053 3054 3055 3056 3057 3058 3059 3060 3061 3062 3063
(3) The legislative authority of a county with a population of one million two hundred thousand or more that has levied a tax under division (A) (1) of this section may, by resolution adopted by a majority of the members of the	3064 3065 3066 3067

legislative authority, increase the rate of the tax levied by 3068
such county under division (A) (1) of this section to a rate not 3069
to exceed five per cent on transactions by which lodging by a 3070
hotel is or is to be furnished to transient guests. 3071

Notwithstanding any contrary provision of division (A) (1) of 3072
this section, the resolution shall provide that all collections 3073
resulting from the rate levied in excess of three per cent, 3074
after deducting the real and actual costs of administering the 3075
tax, shall be used for paying the direct and indirect costs of 3076
constructing, improving, expanding, equipping, financing, or 3077
operating a convention center. 3078

(4) The legislative authority of a county with a 3079
population of one million two hundred thousand or more that has 3080
levied a tax under division (A) (1) of this section may, by 3081
resolution adopted on or before July 1, 2008, by a majority of 3082
the members of the legislative authority, provide that all or a 3083
portion of the proceeds of the tax levied under division (A) (1) 3084
of this section, after deducting the real and actual costs of 3085
administering the tax and the amounts required to be returned to 3086
townships and municipal corporations with respect to the first 3087
three per cent levied under division (A) (1) of this section, 3088
shall be used to satisfy any pledges made in connection with an 3089
agreement entered into under section 307.695 of the Revised Code 3090
or shall otherwise be used for paying the direct and indirect 3091
costs of constructing, improving, expanding, equipping, 3092
financing, or operating a convention center. 3093

(5) Any amount collected from a tax levied or extended 3094
under division (I) of this section may be contributed to a 3095
convention facilities authority created before July 1, 2005, but 3096
no amount collected from a tax levied or extended under division 3097
(I) of this section may be contributed to a convention 3098

facilities authority, corporation, or other entity created after 3099
July 1, 2005, unless the mayor of the municipal corporation in 3100
which the convention center is to be operated by that convention 3101
facilities authority, corporation, or other entity has consented 3102
to the creation of that convention facilities authority, 3103
corporation, or entity. 3104

(J) (1) Except as provided in division (J) (2) of this 3105
section, money collected by a county and distributed under this 3106
section to a convention and visitors' bureau in existence as of 3107
June 30, 2013, the effective date of H.B. 59 of the 130th 3108
general assembly, except for any such money pledged, as of that 3109
effective date, to the payment of debt service charges on bonds, 3110
notes, securities, or lease agreements, shall be used solely for 3111
tourism sales, marketing and promotion, and their associated 3112
costs, including, but not limited to, operational and 3113
administrative costs of the bureau, sales and marketing, and 3114
maintenance of the physical bureau structure. 3115

(2) A convention and visitors' bureau that has entered 3116
into an agreement under section 307.678 of the Revised Code may 3117
use revenue it receives from a tax levied under division (A) (1) 3118
of this section as described in division (E) of section 307.678 3119
of the Revised Code. 3120

(K) The board of county commissioners of a county with a 3121
population between one hundred three thousand and one hundred 3122
seven thousand according to the most recent federal decennial 3123
census, by resolution adopted by a majority of the members of 3124
the board within six months after September 15, 2014, the 3125
effective date of H.B. 483 of the 130th general assembly, may 3126
levy a tax not to exceed three per cent on transactions by which 3127
a hotel is or is to be furnished to transient guests. The 3128

purpose of the tax shall be to pay the costs of expanding, 3129
maintaining, or operating a soldiers' memorial and the costs of 3130
administering the tax. All revenue arising from the tax shall be 3131
credited to one or more special funds in the county treasury and 3132
shall be spent solely for the purposes of paying those costs. 3133
The board of county commissioners shall adopt all rules 3134
necessary to provide for the administration of the tax subject 3135
to the same limitations on imposing penalty or interest under 3136
division (A) (1) of this section. 3137

As used in this division "soldiers' memorial" means a 3138
memorial constructed and funded under Chapter 345. of the 3139
Revised Code. 3140

(L) A board of county commissioners of an eligible county, 3141
by resolution adopted by a majority of the members of the board, 3142
may levy an excise tax at the rate of up to three per cent on 3143
transactions by which lodging by a hotel is or is to be 3144
furnished to transient guests for the purpose of paying the 3145
costs of permanent improvements at sites at which one or more 3146
agricultural societies conduct fairs or exhibits, paying the 3147
costs of maintaining or operating such permanent improvements, 3148
and paying the costs of administering the tax. A resolution 3149
adopted under this division shall direct the board of elections 3150
to submit the question of the proposed lodging tax to the 3151
electors of the county at a special election held on the date 3152
specified by the board in the resolution, provided that the 3153
election occurs not less than ninety days after a certified copy 3154
of the resolution is transmitted to the board of elections. A 3155
resolution submitted to the electors under this division shall 3156
not go into effect unless it is approved by a majority of those 3157
voting upon it. The resolution takes effect on the date the 3158
board of county commissioners receives notification from the 3159

board of elections of an affirmative vote. 3160

The tax shall remain in effect for the period specified in 3161
the resolution, not to exceed five years. All revenue arising 3162
from the tax shall be credited to one or more special funds in 3163
the county treasury and shall be spent solely for the purposes 3164
of paying the costs of such permanent improvements and 3165
maintaining or operating the improvements. Revenue allocated for 3166
the use of a county agricultural society may be credited to the 3167
county agricultural society fund created in section 1711.16 of 3168
the Revised Code upon appropriation by the board. If revenue is 3169
credited to that fund, it shall be expended only as provided in 3170
that section. 3171

The board of county commissioners shall adopt all rules 3172
necessary to provide for the administration of the tax. The 3173
rules may prescribe the time for payment of the tax, and may 3174
provide for the imposition or penalty or interest, or both, for 3175
late payments, provided that the penalty does not exceed ten per 3176
cent of the amount of tax due, and the rate at which interest 3177
accrues does not exceed the rate per annum prescribed in section 3178
5703.47 of the Revised Code. 3179

As used in this division, "eligible county" means a county 3180
in which a county agricultural society or independent 3181
agricultural society is organized under section 1711.01 or 3182
1711.02 of the Revised Code, provided the agricultural society 3183
owns a facility or site in the county at which an annual harness 3184
horse race is conducted where one-day attendance equals at least 3185
forty thousand attendees. 3186

(M) As used in this division, "eligible county" means a 3187
county in which a tax is levied under division (A) of this 3188
section at a rate of three per cent and whose territory includes 3189

a part of Lake Erie the shoreline of which represents at least 3190
fifty per cent of the linear length of the county's border with 3191
other counties of this state. 3192

The board of county commissioners of an eligible county 3193
that has entered into an agreement with a port authority in the 3194
county under section 4582.56 of the Revised Code may levy an 3195
additional lodging tax on transactions by which lodging by a 3196
hotel is or is to be furnished to transient guests for the 3197
purpose of financing lakeshore improvement projects constructed 3198
or financed by the port authority under that section. The 3199
resolution levying the tax shall specify the purpose of the tax, 3200
the rate of the tax, which shall not exceed two per cent, and 3201
the number of years the tax will be levied or that it will be 3202
levied for a continuing period of time. The tax shall be 3203
administered pursuant to the regulations adopted by the board 3204
under division (A) of this section, except that all the proceeds 3205
of the tax levied under this division shall be pledged to the 3206
payment of the costs, including debt charges, of lakeshore 3207
improvements undertaken by a port authority pursuant to the 3208
agreement under section 4582.56 of the Revised Code. No revenue 3209
from the tax may be used to pay the current expenses of the port 3210
authority. 3211

A resolution levying a tax under this division is subject 3212
to referendum under sections 305.31 to 305.41 and 305.99 of the 3213
Revised Code. 3214

(N) (1) (a) Notwithstanding division (A) of this section, 3215
the board of county commissioners, board of township trustees, 3216
or legislative authority of any county, township, or municipal 3217
corporation that levies a lodging tax on September 29, 2017, and 3218
in which any part of a tourism development district is located 3219

on or after that date shall amend the ordinance or resolution 3220
levying the tax to require either of the following: 3221

(i) In the case of a tax levied by a county, that all 3222
tourism development district lodging tax proceeds from that tax 3223
be used exclusively to foster and develop tourism in the tourism 3224
development district; 3225

(ii) In the case of a tax levied by a township or 3226
municipal corporation, that all tourism development district 3227
lodging tax proceeds from that tax be used exclusively to foster 3228
and develop tourism in the tourism development district. 3229

(b) Notwithstanding division (A) of this section, any 3230
ordinance or resolution levying a lodging tax adopted on or 3231
after September 29, 2017, by a county, township, or municipal 3232
corporation in which any part of a tourism development district 3233
is located on or after that date shall require that all tourism 3234
development district lodging tax proceeds from that tax be used 3235
exclusively to foster and develop tourism in the tourism 3236
development district. 3237

(c) A county shall not use any of the proceeds described 3238
in division (N) (1) (a) (i) or (N) (1) (b) of this section unless the 3239
convention and visitors' bureau operating within the county 3240
approves the manner in which such proceeds are used to foster 3241
and develop tourism in the tourism development district. Upon 3242
obtaining such approval, the county may pay such proceeds to the 3243
bureau to use for the agreed-upon purpose. 3244

A municipal corporation or township shall not use any of 3245
the proceeds described in division (N) (1) (a) (ii) or (N) (1) (b) of 3246
this section unless the convention and visitors' bureau 3247
operating within the municipal corporation or township approves 3248

the manner in which such proceeds are used to foster and develop 3249
tourism in the tourism development district. Upon obtaining such 3250
approval, the municipal corporation or township may pay such 3251
proceeds to the bureau to use for the agreed-upon purpose. 3252

(2) (a) Notwithstanding division (A) of this section, the 3253
board of county commissioners of an eligible county that levies 3254
a lodging tax on ~~the effective date of the amendment of this~~ 3255
~~section March 23, 2018,~~ may amend the resolution levying that 3256
tax to require that all or a portion of the proceeds of that tax 3257
otherwise required to be spent solely to make contributions to 3258
the convention and visitors' bureau operating within the county 3259
shall be used to foster and develop tourism in a tourism 3260
development district. 3261

(b) Notwithstanding division (A) of this section, the 3262
board of county commissioners of an eligible county that adopts 3263
a resolution levying a lodging tax on or after ~~the effective~~ 3264
~~date of the amendment of this section March 23, 2018,~~ may 3265
require that all or a portion of the proceeds of that tax 3266
otherwise required to be spent solely to make contributions to 3267
the convention and visitors' bureau operating within the county 3268
pursuant to division (A) of this section shall be used to foster 3269
and develop tourism in a tourism development district. 3270

(c) A county shall not use any of the proceeds in the 3271
manner described in division (N) (2) (a) or (b) of this section 3272
unless the convention and visitors' bureau operating within the 3273
county approves the manner in which such proceeds are used to 3274
foster and develop tourism in the tourism development district. 3275
Upon obtaining such approval, the county may pay such proceeds 3276
to the bureau to use for the agreed upon purpose. 3277

(3) As used in division (N) of this section: 3278

(a) "Tourism development district" means a district 3279
designated by a municipal corporation under section 715.014 of 3280
the Revised Code or by a township under section 503.56 of the 3281
Revised Code. 3282

(b) "Lodging tax" means a tax levied pursuant to this 3283
section or section 5739.08 of the Revised Code. 3284

(c) "Tourism development district lodging tax proceeds" 3285
means all proceeds of a lodging tax derived from transactions by 3286
which lodging by a hotel located in a tourism development 3287
district is or is to be provided to transient guests. 3288

(d) "Eligible county" has the same meaning as in section 3289
307.678 of the Revised Code. 3290

Section 2. That existing sections 109.572, 718.81, 718.85, 3291
1710.01, 1710.02, 1710.06, 5739.02, and 5739.09 of the Revised 3292
Code are hereby repealed. 3293

Section 3. That Sections 323.10, 337.10, and 337.50 of Am. 3294
Sub. H.B. 49 of the 132nd General Assembly be amended to read as 3295
follows: 3296

Sec. 323.10. LSC LEGISLATIVE SERVICE COMMISSION 3297

General Revenue Fund 3298

GRF	035321	Operating Expenses	\$ 16,830,000	\$ 16,830,000	3299
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GRF	035402	Legislative Fellows	\$ 1,022,120	\$ 1,022,120	3300
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GRF	035405	Correctional	\$ 447,020	\$ 447,020	3301
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		Institution Inspection			3302
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		Committee			3303
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GRF	035407	Legislative Task Force	\$ 400,000	\$ 0	3304
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		on Redistricting			3305
GRF	035409	National Associations	\$ 450,000	\$ 450,000	3306
GRF	035410	Legislative	\$ 8,569,500	\$ 8,569,500	3307
		Information Systems			3308
<u>GRF</u>	<u>035501</u>	<u>Litigation</u>	<u>\$ 0</u>	<u>\$ 1,000,000</u>	3309
TOTAL GRF General Revenue Fund			\$ 27,718,640	\$ 27,318,640	3310
				<u>28,318,640</u>	3311
		Dedicated Purpose Fund Group			3312
4100	035601	Sale of Publications	\$ 10,000	\$ 10,000	3313
Total DPF Dedicated Purpose Fund			\$ 10,000	\$ 10,000	3314
		Group			3315
TOTAL ALL BUDGET FUND GROUPS			\$ 27,728,640	\$ 27,328,640	3316
				<u>28,328,640</u>	3317
		Sec. 337.10. MHA DEPARTMENT OF MENTAL HEALTH AND ADDICTION			3318
		SERVICES			3319
		General Revenue Fund			3320
GRF	336321	Central Administration	\$ 14,597,616	\$ 14,597,616	3321
GRF	336402	Resident Trainees	\$ 450,000	\$ 450,000	3322
GRF	336405	Family and Children			3323
		First	\$ 1,386,000	\$ 1,386,000	3324
GRF	336406	Prevention and			3325
		Wellness	\$ 2,618,659	\$ 2,618,659	3326
GRF	336412	Hospital Services	\$ 218,206,280	\$ 222,849,644	3327

GRF	336415	Mental Health			3328
		Facilities Lease			3329
		Rental Bond Payments	\$ 20,323,000	\$ 19,426,900	3330
GRF	336421	Continuum of Care			3331
		Services	\$ 75,714,846	\$ 75,714,846	3332
				<u>76,714,846</u>	3333
GRF	336422	Criminal Justice			3334
		Services	\$ 13,916,418	\$ 14,916,418	3335
GRF	336423	Addiction Services			3336
		Partnership with			3337
		Corrections	\$ 25,500,000	\$ 25,500,000	3338
GRF	336424	Recovery Housing	\$ 1,000,000	\$ 2,500,000	3339
GRF	336425	Specialized Docket			3340
		Support	\$ 5,000,000	\$ 5,000,000	3341
GRF	336504	Community Innovations	\$ 8,100,000	\$ 11,500,000	3342
GRF	336506	Court Costs	\$ 1,000,000	\$ 1,000,000	3343
GRF	336510	Residential State			3344
		Supplement	\$ 16,002,875	\$ 16,002,875	3345
GRF	336511	Early Childhood Mental			3346
		Health Counselors and			3347
		Consultation	\$ 2,500,000	\$ 2,500,000	3348
GRF	652321	Medicaid Support	\$ 1,250,367	\$ 1,250,367	3349
TOTAL GRF		General Revenue Fund	\$ 407,566,061	\$ 417,213,325	3350
				<u>418,213,325</u>	3351
		Dedicated Purpose Fund Group			3352

5TZ0	336600	Substance Abuse			3353
		Stabilization Centers	\$ 6,000,000	\$ 6,000,000	3354
5TZ0	336643	ADAMHS Boards	\$ 5,000,000	\$ 5,000,000	3355
2320	336621	Family and Children			3356
		First	\$ 410,113	\$ 410,113	3357
4750	336623	Statewide Treatment			3358
		and Prevention	\$ 20,450,000	\$ 15,550,000	3359
4850	336632	Mental Health			3360
		Operating	\$ 2,611,733	\$ 2,611,733	3361
5AU0	336615	Behavioral Health Care	\$ 7,850,000	\$ 7,850,000	3362
5JL0	336629	Problem Gambling and			3363
		Casino Addiction	\$ 6,267,609	\$ 6,267,609	3364
5T90	336641	Problem Gambling			3365
		Services	\$ 1,495,000	\$ 1,495,000	3366
6320	336616	Community Capital			3367
		Replacement	\$ 350,000	\$ 350,000	3368
6890	336640	Education and			3369
		Conferences	\$ 150,000	\$ 150,000	3370
TOTAL	DPF	Dedicated Purpose Fund			3371
Group			\$ 50,584,455	\$ 45,684,455	3372
		Internal Service Activity Fund Group			3373
1490	336609	Hospital Operating			3374
		Expenses	\$ 22,749,000	\$ 22,790,000	3375
1490	336610	Operating Expenses	\$ 5,500,000	\$ 5,500,000	3376
1500	336620	Special Education	\$ 150,000	\$ 150,000	3377

1510	336601	Ohio Pharmacy Services	\$ 70,302,017	\$ 70,302,017	3378
4P90	336604	Community Mental			3379
		Health Projects	\$ 1,250,000	\$ 250,000	3380
TOTAL ISA Internal Service Activity					3381
Fund Group			\$ 99,951,017	\$ 98,992,017	3382
Federal Fund Group					3383
3HB0	336503	Cures Opioid STR	\$ 11,000,000	\$ 0	3384
3240	336605	Medicaid/Medicare	\$ 17,500,000	\$ 17,500,000	3385
3A60	336608	Federal Miscellaneous	\$ 1,010,000	\$ 1,010,000	3386
3A70	336612	Social Services Block			3387
		Grant	\$ 8,450,000	\$ 8,450,000	3388
3A80	336613	Federal Grants	\$ 5,500,000	\$ 5,500,000	3389
3A90	336614	Mental Health Block			3390
		Grant	\$ 17,058,470	\$ 17,058,470	3391
3G40	336618	Substance Abuse Block			3392
		Grant	\$ 65,865,756	\$ 65,865,756	3393
3H80	336606	Demonstration Grants	\$ 15,000,000	\$ 15,000,000	3394
3N80	336639	Administrative			3395
		Reimbursement	\$ 1,000,000	\$ 1,000,000	3396
3B10	652635	Community Medicaid			3397
		Legacy Costs	\$ 5,000,000	\$ 5,000,000	3398
3B10	652636	Community Medicaid			3399
		Legacy Support	\$ 6,000,000	\$ 6,000,000	3400
TOTAL FED Federal Fund Group			\$ 153,384,226	\$ 142,384,226	3401
TOTAL ALL BUDGET FUND GROUPS			\$ 711,485,759	\$ 704,274,023	3402

	<u>705,274,023</u>	3403
Sec. 337.50. CONTINUUM OF CARE SERVICES		3404
The foregoing appropriation item 336421, Continuum of Care Services, shall be used as follows:		3405 3406
(A) A portion of this appropriation shall be allocated to boards of alcohol, drug addiction, and mental health services in accordance with a distribution methodology determined by the Director of Mental Health and Addiction Services for the boards to purchase mental health and addiction services permitted under Chapter 340. of the Revised Code. Boards may use a portion of the funds allocated:		3407 3408 3409 3410 3411 3412 3413
(1) To provide subsidized support for psychotropic medication needs of indigent citizens in the community to reduce unnecessary hospitalization due to lack of medication; and		3414 3415 3416
(2) To provide subsidized support for medication-assisted treatment costs.		3417 3418
(B) A portion of this appropriation may be distributed to boards of alcohol, drug addiction, and mental health services, community addiction and/or mental health services providers, courts, or other governmental entities to provide specific grants in support of initiatives concerning mental health and addiction services.		3419 3420 3421 3422 3423 3424
(C) Of the foregoing appropriation item 336421, Continuum of Care Services, \$125,000 in each fiscal year shall be allocated to the Chardon School District to be used for program-related activities.		3425 3426 3427 3428
(D) Of the foregoing appropriation item 336421, Continuum of Care Services, \$100,000 in each fiscal year shall be		3429 3430

allocated to the Wingspan Care Group. 3431

(E) Of the foregoing appropriation item 336421, Continuum 3432
of Care Services, \$2,000,000 in each fiscal year shall be 3433
allocated by the Department of Mental Health and Addiction 3434
Services to boards of alcohol, drug addiction, and mental health 3435
services. These funds shall be used in conjunction with 3436
appropriation item 336643, ADAMHS Boards, and allocated as 3437
follows: 3438

(1) Each board shall receive \$75,000 in each fiscal year 3439
for each of the counties that are part of the board's service 3440
district. 3441

(2) Each board shall receive a percentage of any remaining 3442
amount, allocated in this division from appropriation item 3443
336421 and appropriation item 336643, to be determined as 3444
follows: 3445

(a) Determine the sum of the following: 3446

(i) The state's total population as of January 1, 2017; 3447

(ii) The average number of opioid overdose deaths that 3448
occurred in the state during the immediately preceding three 3449
fiscal years. 3450

(b) Determine the sum of the following: 3451

(i) The population of the board's service district as of 3452
January 1, 2017; 3453

(ii) The average number of opioid overdose deaths that 3454
occurred in the board's service district during the immediately 3455
preceding three fiscal years. 3456

(c) Determine the percentage that the sum determined under 3457

division (E) (2) (b) of this section is of the sum determined 3458
under division (E) (2) (a) of this section. 3459

(F) (1) Of the foregoing appropriation item 336421, 3460
Continuum of Care Services, \$1,500,000 in each fiscal year shall 3461
be allocated by the Department of Mental Health and Addiction 3462
Services to boards of alcohol, drug addiction, and mental health 3463
services. The boards shall use their allocations to establish 3464
and administer, in collaboration with the other boards that 3465
serve the same state psychiatric hospital region, six mental 3466
health crisis stabilization centers. There shall be one center 3467
located in each state psychiatric hospital region. 3468

Boards of alcohol, drug addiction, and mental health 3469
services shall ensure that each mental health crisis 3470
stabilization center established and administered under division 3471
(F) of this section complies with all of the following: 3472

(a) It admits individuals before and after the individuals 3473
receive treatment and care at hospital emergency departments or 3474
freestanding emergency departments. 3475

(b) It admits individuals before and after the individuals 3476
are confined in state or local correctional facilities. 3477

(c) It has a Medicaid provider agreement. 3478

(d) It is located in a building constructed for another 3479
purpose before the effective date of this section. 3480

(e) It admits individuals who have been identified as 3481
needing the stabilization services provided by the center. 3482

(f) It connects individuals when they are discharged from 3483
the center with community-based continuum of care services and 3484
supports as described in section 340.032 of the Revised Code. 3485

(2) The Department of Mental Health and Addiction Services 3486
shall conduct an analysis of each mental health crisis 3487
stabilization center. Not later than June 30, 2019, the 3488
Department shall submit the findings of the analysis to the 3489
Governor and the General Assembly, in accordance with section 3490
101.68 of the Revised Code. 3491

(G) Of the foregoing appropriation item 336421, Continuum 3492
of Care Services, \$75,000 in each fiscal year shall be allocated 3493
to the Trauma Assistance Program located at Mt. Carmel West 3494
Hospital. The funds shall be used to provide treatment to 3495
victims of human trafficking or domestic violence or veterans 3496
suffering from post-traumatic events. 3497

(H) Of the foregoing appropriation item 336421, Continuum 3498
of Care Services, \$1,000,000 in fiscal year 2019 shall be used 3499
to support youth resiliency. 3500

(I) As used in this section: 3501

(1) "State or local correctional facility" means any of 3502
the following: 3503

(a) A "state correctional institution," as defined in 3504
section 2967.01 of the Revised Code; 3505

(b) A "local correctional facility," as defined in section 3506
2903.13 of the Revised Code; 3507

(c) A correctional facility that is privately operated and 3508
managed pursuant to section 9.06 of the Revised Code. 3509

(2) "State psychiatric hospital regions" means the six 3510
districts into which the Department of Mental Health and 3511
Addiction Services has divided the state pursuant to division 3512
(B) (2) of section 5119.14 of the Revised Code. 3513

Section 4. That existing Sections 323.10, 337.10, and 337.50 of Am. Sub. H.B. 49 of the 132nd General Assembly are hereby repealed.

Section 5. That Sections 207.80, 211.10, 213.10, 213.20, 223.50, and 237.20 of H.B. 529 of the 132nd General Assembly be amended to read as follows:

Sec. 207.80. CLS CLEVELAND STATE UNIVERSITY			3520
Higher Education Improvement Fund (Fund 7034)			3521
C26064	Engaged Learning Laboratories	\$ 7,341,000	3522
C26065	Main Classroom Renovation	\$ 5,525,000	3523
C26069	Cleveland Institute of Art Renovation	\$ 350,000	3524
C26078	Rhodes Tower Elevator Modernization	\$ 1,425,000	3525
C26079	Rhodes Tower Restroom Renovation	\$ 1,150,000	3526
C26080	University Hospitals Harrington Heart and Vascular Institute	\$ 350,000	3527 3528
C26081	Bay Village Emergency Boat Shelter	\$ 32,500	3529
TOTAL Higher Education Improvement Fund		\$ 16,173,500	3530
		<u>16,141,000</u>	3531
TOTAL ALL FUNDS		\$ 16,173,500	3532
		<u>16,141,000</u>	3533

Sec. 211.10. CSR CAPITOL SQUARE REVIEW AND ADVISORY BOARD			3534
Underground Parking Garage Operating Fund (Fund 2080)			3535
C87402	Capitol Square Repair/Improvements	\$ 1,730,000	3536
TOTAL Underground Parking Garage Operating Fund		\$ 1,730,000	3537

Administrative Building Fund (Fund 7026)		3538
C87406	Statehouse Grounds Repair/Improvements \$ 770,000	3539
C87407	Statehouse Repair/Improvements \$ 500,000	3540
<u>C87417</u>	<u>Statehouse Garage Repair/Improvements</u> \$ <u>20,000,000</u>	3541
TOTAL Administrative Building Fund	\$ 1,270,000	3542
	<u>21,270,000</u>	3543
TOTAL ALL FUNDS	\$ 3,000,000	3544
	<u>23,000,000</u>	3545
Sec. 213.10. DAS DEPARTMENT OF ADMINISTRATIVE SERVICES		3546
Building Improvement Fund (Fund 5KZ0)		3547
C10035 Building Improvement	\$ 39,424,700	3548
TOTAL Building Improvement Fund	\$ 39,424,700	3549
Administrative Building Fund (Fund 7026)		3550
<u>C10000 Governor's Residence</u>	\$ <u>2,000,000</u>	3551
C10011 Statewide Communications System	\$ 7,000,000	3552
C10020 North High Building Complex Renovations	\$ 8,500,000	3553
C10034 Aronoff Center - Systems/Capital Replacement	\$ 750,000	3554
C10036 Rhodes Tower Renovations	\$ 50,000,000	3555
TOTAL Administrative Building Fund	\$ 66,250,000	3556
	<u>68,250,000</u>	3557
TOTAL ALL FUNDS	\$ 105,674,700	3558
	<u>107,674,700</u>	3559

Sec. 213.20. The Treasurer of State is hereby authorized 3560
to issue and sell, in accordance with Section 2i of Article 3561
VIII, Ohio Constitution, Chapter 154. of the Revised Code, and 3562
other applicable sections of the Revised Code, original 3563
obligations in an aggregate principal amount not to exceed 3564
~~\$90,800,000~~ \$112,800,000 in addition to the original issuance of 3565
obligations heretofore authorized by prior acts of the General 3566
Assembly. These authorized obligations shall be issued, subject 3567
to applicable constitutional and statutory limitations, as 3568
needed to provide sufficient moneys to the credit of the 3569
Administrative Building Fund (Fund 7026) to pay costs associated 3570
with previously authorized capital facilities for the housing of 3571
branches and agencies of state government or their functions. 3572

Sec. 223.50. The Treasurer of State is hereby authorized 3573
to issue and sell, in accordance with Section 2i of Article 3574
VIII, Ohio Constitution, and Chapter 154. of the Revised Code, 3575
particularly section 154.22, and other applicable sections of 3576
the Revised Code, original obligations in an aggregate principal 3577
amount not to exceed ~~\$119,000,000~~ \$134,000,000, in addition to 3578
the original issuance of obligations heretofore authorized by 3579
prior acts of the General Assembly. These authorized obligations 3580
shall be issued, subject to applicable constitutional and 3581
statutory limitations, as needed to provide sufficient moneys to 3582
the credit of the Parks and Recreation Improvement Fund (Fund 3583
7035) to pay the costs of capital facilities for parks and 3584
recreation purposes. 3585

Sec. 237.20. The Treasurer of State is hereby authorized 3586
to issue and sell, in accordance with Section 2i of Article 3587
VIII, Ohio Constitution, Chapter 154. of the Revised Code, and 3588
particularly section 154.23 and other applicable sections of the 3589
Revised Code, original obligations in an aggregate principal 3590

amount not to exceed ~~\$69,000,000~~ \$84,000,000 in addition to the 3591
original issuance of obligations heretofore authorized by prior 3592
acts of the General Assembly. These authorized obligations shall 3593
be issued, subject to applicable constitutional and statutory 3594
limitations, as needed to provide sufficient moneys to the 3595
credit of the Cultural and Sports Facilities Building Fund (Fund 3596
7030) to pay costs of capital facilities for Ohio cultural 3597
facilities and Ohio sports facilities. 3598

Section 6. That existing Sections 207.80, 211.10, 213.10, 3599
213.20, 223.50, and 237.20 of H.B. 529 of the 132nd General 3600
Assembly are hereby repealed. 3601

Section 7. That Section 211.20 of Am. Sub. H.B. 49 of the 3602
132nd General Assembly, as amended by Am. Sub. S.B. 299 of the 3603
132nd General Assembly, be amended to read as follows: 3604

Sec. 211.20. SOIL AND WATER PHOSPHORUS PROGRAM 3605

The Department of Agriculture, ~~in consultation with the~~ 3606
~~Lake Erie Commission and the Ohio Soil and Water Conservation~~ 3607
~~Commission, shall establish rules outlining programs that comply~~ 3608
~~with Office of Budget and Management rules, as applicable,~~ 3609
shall establish programs to assist in reducing total phosphorus 3610
and dissolved reactive phosphorus in the Western Lake Erie 3611
Basin. The programs shall give priority to those subwatersheds 3612
determined to be highest in total phosphorus and dissolved 3613
reactive phosphorus nutrient loading. 3614

The foregoing appropriation item 700417, Soil and Water 3615
Phosphorus Program, shall be used to support the programs 3616
described above which may include but not be limited to, the 3617
following: (1) equipment for subsurface placement of nutrients 3618
into the soil; (2) equipment for nutrient placement based on 3619

geographic information system data; (3) soil testing; (4) 3620
implementation of variable rate technology; (5) equipment 3621
implementing manure transformation and manure conversion 3622
technologies; (6) tributary monitoring; (7) water management and 3623
edge-of-field drainage management; and (8) an agricultural 3624
phosphorus reduction revolving loan program. Not more than forty 3625
per cent of the foregoing appropriation item 700417, Soil and 3626
Water Phosphorus Program, shall be used for any single activity. 3627

DANGEROUS AND RESTRICTED WILD ANIMALS 3628

The foregoing appropriation item 700426, Dangerous and 3629
Restricted Animals, shall be used to administer the Dangerous 3630
and Restricted Wild Animal Permitting Program. 3631

COUNTY AGRICULTURAL SOCIETIES 3632

The foregoing appropriation item 700501, County 3633
Agricultural Societies, shall be used to reimburse county and 3634
independent agricultural societies for expenses related to 3635
Junior Fair activities. 3636

SUPPORT FOR SOIL AND WATER DISTRICTS IN THE WESTERN LAKE 3637
ERIE BASIN 3638

Of the foregoing appropriation item 700509, Soil and Water 3639
District Support, \$350,000 in each fiscal year shall be used by 3640
the Department of Agriculture for a program to support soil and 3641
water conservation districts in the Western Lake Erie Basin in 3642
complying with provisions of Sub. S.B. 1 of the 131st General 3643
Assembly. The Department shall approve a soil and water 3644
district's application for funding under the program if the 3645
application demonstrates that funding will be used for, but not 3646
limited to, providing technical assistance, developing 3647
applicable nutrient or manure management plans, hiring and 3648

training of soil and water conservation district staff on best 3649
conservation practices, or other activities the Director 3650
determines appropriate to assist farmers in the Western Lake 3651
Erie Basin in complying with the provisions of Sub. S.B. 1 of 3652
the 131st General Assembly. 3653

Of the foregoing appropriation item 700509, Soil and Water 3654
District Support, \$3,500,000 in FY 2019 shall be used to support 3655
county soil and water conservation districts in the Western Lake 3656
Erie Basin for staffing costs and to assist in soil testing and 3657
nutrient management plan development, including manure 3658
transformation and manure conversion technologies, enhanced 3659
filter strips, water management, and other conservation support. 3660

SOIL AND WATER DISTRICTS 3661

In addition to state payments to soil and water 3662
conservation districts authorized by section 940.08 of the 3663
Revised Code, the Department of Agriculture may use 3664
appropriation item 700661, Soil and Water Districts, to pay any 3665
soil and water conservation district an annual amount not to 3666
exceed \$40,000 upon receipt of a request and justification from 3667
the district and approval by the Ohio Soil and Water 3668
Conservation Commission. The county auditor shall credit the 3669
payments to the special fund established under section 940.08 of 3670
the Revised Code for use by the local soil and water 3671
conservation district. The amounts received by each district 3672
shall be expended for the purposes of the district. 3673

CLEAN OHIO AGRICULTURAL EASEMENT OPERATING EXPENSES 3674

The foregoing appropriation item 700632, Clean Ohio 3675
Agricultural Easement Operating, shall be used by the Department 3676
of Agriculture in administering Ohio Agricultural Easement Fund 3677

(Fund 7057) projects pursuant to sections 901.21, 901.22, and			3678
5301.67 to 5301.70 of the Revised Code.			3679
Section 8. That existing Section 211.20 of Am. Sub. H.B.			3680
49 of the 132nd General Assembly, as amended by Am. Sub. S.B.			3681
299 of the 132nd General Assembly, is hereby repealed.			3682
Section 9. That Sections 207.100, 207.240, 237.10, 237.13,			3683
and 285.10 of H.B. 529 of the 132nd General Assembly, as amended			3684
by Sub. H.B. 292 of the 132nd General Assembly, be amended to			3685
read as follows:			3686
Sec. 207.100. CCC CUYAHOGA COMMUNITY COLLEGE			3687
Higher Education Improvement Fund (Fund 7034)			3688
C37838	Structural Concrete Repairs	\$ 13,500,000	3689
C37844	Rock and Roll Hall of Fame Museum 2.0	\$ 400,000	3690
C37852	East Campus Exterior Plaza	\$ 1,918,405	3691
C37853	CWRU Dental Clinic Relocation	\$ 200,000	3692
C37854	Cleveland Sight Center Health Record		3693
	System Modernization	\$ 150,000	3694
C37855	Harvard Community Services Center		3695
	Improvements	\$ 75,000	3696
C37856	MetroHealth West 25th Street Corridor		3697
	Revitalization	\$ 750,000	3698
C37858	North Olmsted Fiber Ring	\$ 200,000	3699
<u>C37859</u>	<u>Bay Village Emergency Boat Shelter</u>	<u>\$ 32,500</u>	3700
TOTAL Higher Education Improvement Fund		\$ 17,193,405	3701
		<u>17,225,905</u>	3702

TOTAL ALL FUNDS		\$ 17,193,405	3703
		<u>17,225,905</u>	3704
Sec. 207.240. OHU OHIO UNIVERSITY			3705
Higher Education Improvement Fund (Fund 7034)			3706
C30075	Infrastructure Improvements	\$ 1,535,139	3707
C30136	Building Envelope Restorations	\$ 1,376,098	3708
C30157	Building and Safety System		3709
	Improvements	\$ 5,300,000	3710
C30158	Academic Space Improvements	\$ 14,000,000	3711
C30164	Building Exterior Improvements -		3712
	Regional Campuses	\$ 1,016,685	3713
C30170	Building Interior Improvements -		3714
	Regional Campuses	\$ 1,045,543	3715
C30171	Campus Infrastructure Improvements -		3716
	Regional Campuses	\$ 2,390,685	3717
C30172	James E. Carnes Convention Center	\$ 200,000	3718
C30173	Lawrence EMS Services and Senior		3719
	Center - Southern	\$ 1,000,000	3720
TOTAL Higher Education Improvement Fund		\$ 27,864,150	3721
		<u>27,664,150</u>	3722
TOTAL ALL FUNDS		\$ 27,864,150	3723
		<u>27,664,150</u>	3724

Sec. 237.10. FCC FACILITIES CONSTRUCTION COMMISSION		3725
Lottery Profits Education Fund (Fund 7017)		3726
C23014 Classroom Facilities Assistance		3727
Program Lottery Profits	\$ 50,000,000	3728
TOTAL Lottery Profits Education Fund	\$ 50,000,000	3729
Public School Building Fund (Fund 7021)		3730
C23001 Public School Buildings	\$ 75,000,000	3731
TOTAL Public School Building Fund	\$ 75,000,000	3732
Administrative Building Fund (Fund 7026)		3733
C23016 Energy Conservation Projects	\$ 2,000,000	3734
C230E5 State Agency Planning/Assessment	\$ 1,500,000	3735
TOTAL Administrative Building Fund	\$ 3,500,000	3736
Cultural and Sports Facilities Building Fund (Fund 7030)		3737
C23023 OHS - Ohio History Center Exhibit Replacement	\$ 500,000	3738
C23024 OHS - Statewide Site Exhibit Renovation	\$ 650,000	3739
C23025 OHS - Statewide Site Repairs	\$ 1,615,000	3740
C23028 OHS - Basic Renovations and Emergency Repairs	\$ 1,000,000	3741
C23031 OHS - Harding Home State Memorial	\$ 1,500,000	3742
C23032 OHS - Ohio Historical Center Rehabilitation	\$ 1,000,000	3743
C23057 OHS - Online Portal to Ohio's Heritage	\$ 750,000	3744
C230C8 Serpent Mound	\$ 50,000	3745
C230E6 OHS - Exhibits Native American Sites	\$ 100,000	3746

<u>C230E8 OHS - Armstrong Air and Space</u>	\$ <u>250,000</u>	3747
<u>Museum Improvements</u>		3748
C230ED OHS - Historical Center/Ohio Village Buildings	\$ 390,000	3749
C230EN OHS - Collections Storage Facilities Expansion	\$ 15,000,000	3750
C230EO Poindexter Village Museum	\$ 247,000	3751
C230FM Cultural and Sports Facilities Projects	\$ 54,908,500	3752
	<u>69,733,500</u>	3753
C230FN John and Annie Glenn Museum Improvements	\$ 25,000	3754
C230FO OHS - Marion Cemetery Association/Harding		3755
Receiving Vault Project	\$ 65,000	3756
C230X1 OHS - Site Energy Conservation	\$ 305,000	3757
C230Y8 Armstrong Air and Space Museum and STEM		3758
Education Center	\$ 500,000	3759
TOTAL Cultural and Sports Facilities Building Fund	\$ 78,605,500	3760
	<u>93,680,500</u>	3761
School Building Program Assistance Fund (Fund 7032)		3762
C23002 School Building Program Assistance	\$ 475,000,000	3763
TOTAL School Building Program Assistance Fund	\$ 475,000,000	3764
TOTAL ALL FUNDS	\$ 682,105,500	3765
	<u>697,180,500</u>	3766
STATE AGENCY PLANNING/ASSESSMENT		3767
Capital appropriations or reappropriations in this act		3768
<u>H.B. 529 of the 132nd General Assembly</u> made from appropriation		3769

item C230E5, State Agency Planning/Assessment, shall be used by 3770
the Facilities Construction Commission to provide assistance to 3771
any state agency for assessment, capital planning, and 3772
maintenance management. 3773

Sec. 237.13. CULTURAL AND SPORTS FACILITIES PROJECTS 3774

The foregoing appropriation item C230FM, Cultural and 3775
Sports Facilities Projects, shall be used to support the 3776
projects listed in this section. If the Cincinnati MLS franchise 3777
is not awarded by December 31, 2018, funds for the FC Cincinnati 3778
Stadium shall not be released for this purpose. 3779

Project Description	Amount	3780
<u>Columbus Crew SC Stadium</u>	\$ <u>15,000,000</u>	3781
COSI Redevelopment	\$ 5,000,000	3782
FC Cincinnati Stadium	\$ 4,000,000	3783
Cleveland Museum of Natural History Phase II	\$ 2,500,000	3784
Cincinnati Museum Center STEM and Space Galleries	\$ 2,000,000	3785
Cleveland Museum of Art Holden Terrace	\$ 1,250,000	3786
Cincinnati Playhouse in the Park Theater Project	\$ 1,200,000	3787
Playhouse Square Parking District Improvement	\$ 1,000,000	3788
BalletMet Renovation and Building Connector	\$ 1,000,000	3789
North Market Grand Atrium	\$ 1,000,000	3790
Cincinnati Art Museum Building Envelope Improvements	\$ 1,000,000	3791
Imagination Station Theater Experience	\$ 1,000,000	3792
Toledo Museum of Art	\$ 1,000,000	3793

Dayton Arcade Innovation Hub	\$ 1,000,000	3794
Playhouse Square Theater Improvements	\$ 850,000	3795
Murphy Theatre Improvements	\$ 750,000	3796
Gordon Square Arts District Theatre Renovations	\$ 750,000	3797
Renovations of the Palace Theater	\$ 750,000	3798
Dayton Art Institute Historic Stair and Hillside Preservation	\$ 750,000	3799 3800
Mansfield Art Center Art Rising	\$ 750,000	3801
Renaissance of Duncan Plaza	\$ 750,000	3802
Karamu House	\$ 700,000	3803
Akron Civic Theater Restoration and Expansion	\$ 675,000	3804
Holmes County Center for the Arts Facility	\$ 600,000	3805
The Music Settlement	\$ 550,000	3806
Ohio Aviation Hall of Fame	\$ 550,000	3807
Stan Hywet Hall & Gardens Campus Improvement Plan	\$ 550,000	3808
Schine's Theater	\$ 500,000	3809
Flats East Bank Performance Stage	\$ 500,000	3810
Columbus Zoo - Elephant Habitat Enhancements	\$ 500,000	3811
Columbus Zoo - Orangutan Habitat and Indoor Facility	\$ 500,000	3812
King Arts Complex Renovations	\$ 500,000	3813
Westerville Police Memorial	\$ 500,000	3814
Center for Holocaust & Humanity Center		3815

Expansion & Relocation	\$ 500,000	3816
Riverbend Music Center Capital Improvements	\$ 500,000	3817
Cincinnati Contemporary Arts Center Learning		3818
Center Renovation	\$ 500,000	3819
SeaGate Convention Centre Renovation	\$ 500,000	3820
Majestic Theater	\$ 500,000	3821
Canton Cultural Center for the Arts	\$ 500,000	3822
Canton Market Square Enhancement	\$ 500,000	3823
Akron Zoological Park Pride of Africa and Wild Asia	\$ 500,000	3824
Kettering Rosewood Arts Center Renovation	\$ 450,000	3825
Valentine Theatre Symphonic Acoustical Enhancement	\$ 400,000	3826
Restoration of John Brown House	\$ 400,000	3827
Champaign Aviation Museum Work & Education Space	\$ 350,000	3828
Lake View Cemetery Garfield Memorial Preservation	\$ 350,000	3829
Mazza Museum S.T.E.(A.)M. Exhibit Gallery	\$ 350,000	3830
Lynchburg Covered Bridge	\$ 350,000	3831
Victoria Theater Arts Annex	\$ 350,000	3832
Kister Water Mill and Education Center Improvements	\$ 350,000	3833
The Historic Mary Modroo Family Farm	\$ 325,000	3834
Glenville Arts Campus	\$ 300,000	3835
LaSalle Arts & Media Center Redevelopment	\$ 300,000	3836
National Museum of the Great Lakes Expansion	\$ 300,000	3837

Ashtabula Lighthouse Restoration & Preservation	\$ 280,000	3838
Gaslight District Renovation Project	\$ 250,000	3839
Historic Sorg Opera House Renovation	\$ 250,000	3840
Springfield Museum of Art Improvements	\$ 250,000	3841
Clinton County Police and Fire Memorial	\$ 250,000	3842
Historical Stratford Barn Restoration	\$ 250,000	3843
Cincinnati Shakespeare Company Facility Renovation	\$ 250,000	3844
Louis Sullivan Building of Newark Restoration		3845
and Adaptive Reuse	\$ 250,000	3846
Medina Town Square Improvements	\$ 250,000	3847
Dayton Society of Natural History Boonshoft Exhibit		3848
Space	\$ 250,000	3849
Zanesville Performing Arts Theater Preservation	\$ 250,000	3850
Preble County Art Association Historic Renovation	\$ 250,000	3851
Yoctangee Park Historic Armory	\$ 250,000	3852
McKinley Presidential Library and Museum Enhancements	\$ 250,000	3853
Massillon Museum Improvements	\$ 250,000	3854
Hale Farm & Village Capital Improvement Project	\$ 250,000	3855
Delaware Arts Castle Improvements	\$ 225,000	3856
Wellston Pride Park Depot	\$ 225,000	3857
Lilly Weston House Improvements	\$ 200,000	3858
Upper Arlington Veterans Memorial	\$ 200,000	3859

Sauder Village Walk Through Time	\$ 200,000	3860
Wolcott House Heritage Center	\$ 200,000	3861
Great Lakes Museum of Natural History	\$ 200,000	3862
Medina County and Brunswick Historical Societies Project	\$ 200,000	3863 3864
Ohio State Reformatory Fire Suppression and ADA Upgrades	\$ 200,000	3865 3866
Peninsula Grand Army of the Republic Hall Improvements	\$ 200,000	3867 3868
Van Wert County Niswonger Performing Arts Center	\$ 200,000	3869
Unionville Tavern Restoration Structural Rehabilitation	\$ 185,000	3870 3871
Beach Park Railway Museum Improvements	\$ 175,000	3872
Wright Factory Unit - Dayton	\$ 175,000	3873
Freer Children's County Home	\$ 170,000	3874
Cozad-Bates House Interpretive Center and Cultural Park Renovations	\$ 180,000	3875 3876
Grand Theater Restoration Project	\$ 150,000	3877
Village of Genoa Civic Theater Renovations	\$ 150,000	3878
Glamorgan Castle Improvements	\$ 150,000	3879
Sandusky State Theater Improvements	\$ 125,000	3880
Gallipolis Railroad Freight Station Museum		3881

Restoration	\$ 125,000	3882
Evendale Cultural Arts Center ADA Compliance	\$ 125,000	3883
Lorain Carnegie Center Exhibits	\$ 125,000	3884
Lorain County Historical Society	\$ 112,000	3885
Southeast Ohio History Center Renovation Project	\$ 100,000	3886
Great Stone Viaduct Park	\$ 100,000	3887
BAYarts Huntington Playhouse Improvements	\$ 100,000	3888
Cleveland Museum of Contemporary Art	\$ 100,000	3889
Levi Scofield Mansion Transformation	\$ 100,000	3890
El Mercado at La Villa Hispana Cultural		3891
Revitalization	\$ 100,000	3892
Mayfield Civic Center Theater Renovation	\$ 100,000	3893
2018 North Royalton Cemetery Improvements	\$ 100,000	3894
Leesburg Historic B & O Rail Depot	\$ 100,000	3895
Lorain County Law Enforcement and Firefighters		3896
Memorial	\$ 100,000	3897
The Funk Music Hall of Fame & Exhibition Center	\$ 100,000	3898
Shawnee Development/Tecumseh Theater Restoration	\$ 100,000	3899
Jacob Miller's Tavern Renovation	\$ 100,000	3900
The Arthur-Lugibihl Community Center Restoration	\$ 100,000	3901
Marietta Armory Revitalization	\$ 100,000	3902
Stuart's Opera House Renovation	\$ 75,000	3903

AuGlaize Village Mansfield Museum	\$ 75,000	3904
Morris-Sharp Estate Restoration Project	\$ 75,000	3905
Willoughby Fine Arts Association	\$ 75,000	3906
Mantua Township Historic Building Upgrades	\$ 75,000	3907
<u>Clinton County Police and Fire Memorial</u>	<u>\$ 75,000</u>	3908
Sugarloaf Mountain Amphitheatre Improvements	\$ 70,000	3909
LaGrange Township Fire Station Restoration	\$ 65,000	3910
Medina Historical Society - John Smart Museum	\$ 65,000	3911
Downtown Ottawa's "Paul's Lot"	\$ 65,000	3912
Rose Hill Museum Repairs	\$ 62,000	3913
Milford Leming House Improvements	\$ 60,000	3914
Weatherwane Playhouse Improvements	\$ 60,000	3915
Medina Vietnam Veterans Memorial	\$ 60,000	3916
Frostville Museum Schoolhouse	\$ 50,000	3917
Pepper Pike Community Theater	\$ 50,000	3918
AHA! Children's Museum STEM/Nature Play Area	\$ 50,000	3919
Motts Military Museum - Improvements	\$ 50,000	3920
Silverton Park Art District Improvement Project	\$ 50,000	3921
Clark Gable Elevator Installation Project <u>Facility</u>	\$ 50,000	3922
<u>Improvements</u>		3923
Tiffin History Museum Improvements	\$ 50,000	3924
Case-Barlow Farm Restoration	\$ 50,000	3925

Cuyahoga Valley Scenic Railroad Parking Lot	\$ 50,000	3926
Avalon Uptown Theatre Restoration	\$ 50,000	3927
Holmes County Historical Society Museum Upgrades	\$ 30,000	3928
Platt R. Spencer House Preservation	\$ 25,000	3929
Bucyrus Bicentennial Arch Project	\$ 25,000	3930
Fairborn Military Veterans Memorial	\$ 25,000	3931
Salt Lick Village Restoration	\$ 25,000	3932
Medina Twin Tower Memorial	\$ 25,000	3933
Bradford Rail Museum Tower Exhibits	\$ 25,000	3934
Lewisburg Bicentennial Museum	\$ 25,000	3935
Cortland Veterans Memorial Project	\$ 25,000	3936
Historic 19th Century Jefferson Depot Village	\$ 22,500	3937
Lake Erie Nature and Science Center Improvements	\$ 15,000	3938
French Art Colony Renovations	\$ 15,000	3939
1893 Genoa Schoolhouse Renovation	\$ 12,000	3940
Seville Vietnam War Memorial	\$ 5,000	3941
Sec. 285.10. FCC FACILITIES CONSTRUCTION COMMISSION		3942
	Reappropriations	3943
Capital Donations Fund (Fund 5A10)		3944
C230E2 Capital Donations	\$ 1,826,810	3945
TOTAL Capital Donations Fund	\$ 1,826,810	3946
Public School Building Fund (Fund 7021)		3947

C23001	Public School Buildings	\$ 25,000,000	3948
C230W4	Community School Classroom Facilities		3949
	Assistance	\$ 7,989,174	3950
C230X9	Lead Plumbing Fixture Replacement	\$ 2,000,000	3951
TOTAL	Public School Building Fund	\$ 34,989,174	3952
	Administrative Building Fund (Fund 7026)		3953
C23016	Energy Conservation Project	\$ 1,860,678	3954
C230E3	Hazardous Substance Abatement	\$ 432,652	3955
C230E5	State Agency Planning/Assessment	\$ 450,000	3956
TOTAL	Administrative Building Fund	\$ 2,743,330	3957
	Cultural and Sports Facilities Building Fund (Fund 7030)		3958
C23028	OHS - Basic Renovations and Emergency		3959
	Repairs	\$ 250,000	3960
C23036	The Anchorage	\$ 50,000	3961
C23039	Malinta Historical Society Caboose		3962
	Exhibit	\$ 6,000	3963
C23050	The Octagon House	\$ 100,000	3964
C23052	Little Brown Jug Facility Improvements	\$ 50,000	3965
C23054	Bucyrus Historic Depot Renovations	\$ 30,000	3966
C23055	Portland Civil War Museum and Historical		3967
	Displays	\$ 25,000	3968
C23060	Hallsville Historical Society	\$ 100,000	3969

C23062	Village of Edinburg Veterans Memorial	\$ 35,000	3970
C23065	Rickenbacker Boyhood Home	\$ 139,000	3971
C23068	Huntington Playhouse	\$ 40,000	3972
C23098	Twin City Opera House	\$ 500,000	3973
C230AA	Cleveland Grays Armory Museum	\$ 350,000	3974
C230AB	Cleveland Music Hall	\$ 400,000	3975
C230AE	Variety Theatre	\$ 250,000	3976
C230AG	Darke County Historical Society Garst Museum Parking Lot	\$ 150,000	3977 3978
C230AH	Longtown Clemens Farmstead Museum	\$ 90,000	3979
C230AL	Fairfield Decorative Arts Center	\$ 60,000	3980
C230AN	Millersport Corridor Improvement	\$ 125,000	3981
C230AQ	OHS - Aminah Robinson Cultural Arts and Community Center	\$ 150,000	3982 3983
C230AS	Renovations of the Lincoln Theatre	\$ 300,000	3984
C230AU	Charleen and Charles Hinson Amphitheater	\$ 1,000,000	3985 3986
C230AV	Veterans Memorial for Senecaville	\$ 15,000	3987
C230AZ	Madcap Productions - New Madcap Puppet Theater	\$ 200,000	3988 3989
C230BB	Golf Manor Volunteer Park Outdoor Amphitheater	\$ 45,000	3990 3991

C230BE	Four Corners Heritage Center Historic		3992
	Structure	\$ 100,000	3993
C230BF	Malinta Ohio Historical Site		3994
	Rehabilitation	\$ 19,000	3995
C230BL	Fairport Harbor Lighthouse Project	\$ 200,000	3996
C230BM	Lake County History Center Rehab		3997
	Project	\$ 250,000	3998
C230BQ	Logan County Veterans Memorial Hall		3999
	Restoration	\$ 300,000	4000
C230BR	Amherst Historical Water Tower Project	\$ 40,000	4001
C230BU	Lorain Palace Theatre and Civic Center		4002
	Rehabilitation	\$ 150,000	4003
C230BV	Downtown Toledo Music Hall	\$ 400,000	4004
C230CC	Dayton History Heritage Center of		4005
	Regional Leadership	\$ 1,500,000	4006
C230CD	Dayton Project M & M	\$ 550,000	4007
C230CH	Mt. Perry Scenic Railroad Structure		4008
	Renovations	\$ 125,000	4009
C230CK	Circleville Memorial Hall	\$ 150,000	4010
C230CL	Everts Community & Arts Center	\$ 200,000	4011
C230CM	Waverly Old Children's Home Renovation	\$ 20,000	4012
C230CN	Garrettsville Buckeye Block Community		4013

	Theatre	\$ 700,000	4014
C230CS	Mantua Township Historic Bell Tower	\$ 57,000	4015
C230CY	City of Canton Central Plaza Memorial		4016
	Statues	\$ 100,000	4017
C230DB	Five Oaks Historic Home	\$ 350,000	4018
C230DL	Marysville Avalon Theatre Renovations	\$ 300,000	4019
C230DU	Kister Water Mill and Education Center	\$ 200,000	4020
C230DV	Wayne Center for the Arts	\$ 150,000	4021
C230DW	West Liberty Town Hall Opera House	\$ 150,000	4022
C230DZ	Columbus Zoo - Asia Quest	\$ 250,000	4023
C230EC	Triumph of Flight	\$ 250,000	4024
C230EF	Dayton Aviation Park	\$ 1,000,000	4025
C230EJ	James A. Garfield Monument Maintenance	\$ 500,000	4026
C230EK	Ohio Soldiers and Sailors Orphans		4027
	Home/Ohio Veterans Children's Home		4028
	Chapel Restoration	\$ 150,000	4029
C230F4	The Gordon, Hauss, Folk Company Mill	\$ 250,000	4030
C230F5	Thatcher Temple Art Building	\$ 37,500	4031
C230H2	Cozad Bates House	\$ 435,131	4032
C230J5	Phillis Wheatley - Hunter's Cove House	\$ 350,000	4033
C230J6	West Side Market Renovation	\$ 500,000	4034
C230J7	Cardinal Center	\$ 75,000	4035

C230K3	African-American Legacy Project	\$ 75,000	4036
C230K9	Washington Court House Auditorium	\$ 100,000	4037
C230L3	Harmony Project	\$ 300,000	4038
C230L9	Ariel Theatre	\$ 200,000	4039
C230M3	Geauga Lyric Theater Guild	\$ 200,000	4040
C230M6	Cincinnati Art Museum	\$ 750,000	4041
C230N5	Logan Theater	\$ 25,000	4042
C230N6	Willard Train Viewing Platform	\$ 50,000	4043
C230N8	Steubenville Grand Theatre Restoration		4044
	Project	\$ 75,000	4045
C230P3	Sterling Theater Revitalization Project	\$ 72,000	4046
C230Q3	Columbus Zoo and Aquarium	\$ 500,000	4047
C230Q4	Toledo Repertoire Theatre	\$ 150,000	4048
C230Q8	Stambaugh Auditorium	\$ 1,000,000	4049
C230R5	Wright Company Factory Project	\$ 250,000	4050
C230R8	National Ceramic Museum and Heritage		4051
	Center Renovation	\$ 100,000	4052
C230S6	Pumphouse Center for the Arts	\$ 130,000	4053
C230T3	Hale Farm and Village Capital		4054
	Improvement Project	\$ 100,000	4055
C230X8	Riverside Veterans Memorial	\$ 15,000	4056
C230Y6	Ashtabula Maritime and Surface		4057

	Transportation Museum	\$ 100,000	4058
C230Y7	Ashtabula Covered Bridge Festival		4059
	Entertainment Pavilion	\$ 100,000	4060
C230Z2	City of Trenton Amphitheatre Cover	\$ 50,000	4061
C230Z6	Bedford Historical Societ	\$ 100,000	4062
C230Z7	Historical Society of Broadview Heights	\$ 150,000	4063
C230Z8	Brooklyn John Frey Park	\$ 90,000	4064
TOTAL Cultural and Sports Facilities Building Fund		\$ 18,950,631	4065
		<u>18,700,631</u>	4066
School Building Program Assistance Fund (Fund 7032)			4067
C23002	School Building Program Assistance	\$ 122,000,000	4068
C23005	Exceptional Needs	\$ 2,855,612	4069
C23010	Vocation Facilities Assistance Program	\$ 737,819	4070
C23011	Corrective Action Program Grants	\$ 2,341,432	4071
TOTAL School Building Program Assistance Fund		\$ 127,934,863	4072
TOTAL ALL FUNDS		\$ 186,444,808	4073
		<u>186,194,808</u>	4074

PUBLIC SCHOOL BUILDINGS 4075

The Director of Budget and Management, in consultation 4076
with the Executive Director of the Facilities Construction 4077
Commission, shall determine the reappropriation amount for the 4078
foregoing appropriation item C23001, Public School Buildings, 4079
based on the cash balance available in the fund to support this 4080
purpose. The amount reappropriated shall not exceed the 4081

unencumbered balance as of June 30, 2018, in appropriation item 4082
C23001, Public School Buildings. 4083

LEAD PLUMBING FIXTURE REPLACEMENT 4084

The Director of Budget and Management, in consultation 4085
with the Executive Director of the Facilities Construction 4086
Commission, shall determine the reappropriation amount for the 4087
foregoing appropriation item C230X9, Lead Plumbing Fixture 4088
Replacement, based on the cash balance available in the fund to 4089
support this purpose. The amount reappropriated shall not exceed 4090
the unencumbered balance as of June 30, 2018, in appropriation 4091
item C230X9, Lead Plumbing Fixture Replacement. 4092

SCHOOL BUILDING PROGRAM ASSISTANCE 4093

The amount reappropriated for the foregoing appropriation 4094
item C23002, School Building Program Assistance, is the 4095
unencumbered balance as of June 30, 2018, in appropriation item 4096
C23002, School Building Program Assistance, plus \$16,000,000. 4097

CORRECTIVE ACTION PROGRAM GRANTS 4098

The amount reappropriated for the foregoing appropriation 4099
item C23011, Corrective Action Program Grants, is the 4100
unencumbered balance as of June 30, 2018, in appropriation item 4101
C23011, Corrective Action Program Grants, minus \$16,000,000. 4102

The foregoing appropriation item C23011, Corrective Action 4103
Program Grants, may be used to provide funding to bring 4104
facilities up to Ohio School Design Manual standards for a 4105
project funded pursuant to sections 3318.01 to 3318.20 or 4106
3318.40 to 3318.45 of the Revised Code for the correction of 4107
work that is found after occupancy of the facility to be 4108
defective, or to have been omitted. Funding shall only be 4109
provided for work if the impacted school district notifies the 4110

Executive Director of the Ohio Facilities Construction 4111
Commission within five years after occupancy of the facility for 4112
which the district seeks the funding. The Commission may provide 4113
funding assistance necessary to take corrective measures after 4114
evaluating defective or omitted work. If the work to be 4115
corrected or remediated is part of a project not yet completed, 4116
the Commission may amend the project agreement to increase the 4117
project budget and use corrective action funding to provide the 4118
state portion of the amendment. If the work to be corrected or 4119
remediated was part of a completed project and funds were 4120
retained or transferred pursuant to division (C) of section 4121
3318.12 of the Revised Code, the Commission may enter into a new 4122
agreement to address the necessary corrective action. The 4123
Commission shall assess responsibility for the defective or 4124
omitted work and seek cost recovery from responsible parties, if 4125
applicable. Any funds recovered shall be applied first to the 4126
district portion of the cost of the corrective action. Any 4127
remaining funds shall be applied to the state portion and 4128
deposited into the School Building Program Assistance Fund (Fund 4129
7032). 4130

HAZARDOUS SUBSTANCE ABATEMENT IN STATE FACILITIES 4131

The foregoing appropriation item C230E3, Hazardous 4132
Substance Abatement, shall be used to fund the removal of 4133
asbestos, PCB, radon gas, and other contamination hazards from 4134
state facilities. 4135

Prior to the release of funds for asbestos abatement, the 4136
Ohio Facilities Construction Commission shall review proposals 4137
from state agencies to use these funds for asbestos abatement 4138
projects based on criteria developed by the Ohio Facilities 4139
Construction Commission. Upon a determination by the Ohio 4140

Facilities Construction Commission that the requesting agency 4141
cannot fund the asbestos abatement project or other toxic 4142
materials removal through existing capital and operating 4143
appropriations, the Commission may request the release of funds 4144
for such projects by the Controlling Board. State agencies 4145
intending to fund asbestos abatement or other toxic materials 4146
removal through existing capital and operating appropriations 4147
shall notify the Executive Director of the Ohio Facilities 4148
Construction Commission of the nature and scope prior to 4149
commencing the project. 4150

Only agencies that have received appropriations for 4151
capital projects from the Administrative Building Fund (Fund 4152
7026) are eligible to receive funding from this item. Public 4153
school districts are not eligible. 4154

ENERGY CONSERVATION PROJECT 4155

The amount reappropriated for the foregoing appropriation 4156
item C23016, Energy Conservation Project, is the unencumbered 4157
balance as of June 30, 2018, in appropriation item C23016, 4158
Energy Conservation Project, plus the unencumbered balance as of 4159
June 30, 2018, in appropriation item C230E4, Americans with 4160
Disabilities Act. 4161

The foregoing appropriation item C23016, Energy 4162
Conservation Project, shall be used to perform energy 4163
conservation renovations, including the United States 4164
Environmental Protection Agency's Energy Star Program, in state- 4165
owned facilities. Prior to the release of funds for renovation, 4166
state agencies shall have performed a comprehensive energy audit 4167
for each project. The Ohio Facilities Construction Commission 4168
shall review and approve proposals from state agencies to use 4169
these funds for energy conservation. Public school districts and 4170

state-supported and state-assisted institutions of higher 4171
education are not eligible for funding from this item. 4172

Section 10. That existing Sections 207.100, 207.240, 4173
237.10, 237.13, and 285.10 of H.B. 529 of the 132nd General 4174
Assembly, as amended by Sub. H.B. 292 of the 132nd General 4175
Assembly, are hereby repealed. 4176

Section 11. That Section 227.10 of H.B. 529 of the 132nd 4177
General Assembly, as most recently amended by Am. Sub. S.B. 299 4178
of the 132nd General Assembly, be amended to read as follows: 4179

Sec. 227.10. DPS DEPARTMENT OF PUBLIC SAFETY 4180
Public Safety - Highway Purposes Fund (Fund 5TM0) 4181

C76000	Platform Scales Improvements	\$ 350,000	4182
C76035	Alum Creek Facility Renovations		4183
	and Upgrades	\$ 1,500,000	4184
C76036	Shipley Building Renovations and		4185
	Improvements	\$ 1,500,000	4186
C76043	Minor Capital Projects	\$ 2,500,000	4187
C76044	OSHP Headquarters/Post Renovations		4188
	and Improvements	\$ 2,000,000	4189
C76045	OSHP Academy Renovations and		4190
	Improvements	\$ 1,250,000	4191
C76050	OSHP Dispatch Center Renovations		4192
	and Improvements	\$ 1,500,000	4193
TOTAL Public Safety - Highway Purposes Fund			\$ 10,600,000 4194

Administrative Building Fund (Fund 7026)		4195
C76049	EMA Building Renovations and	4196
	Improvements	\$ 250,000 4197
C76059	Medina County Driving Skills Pad	\$ 250,000 4198
C76060	Medina County Safety Services Complex	\$ 400,000 4199
C76061	Warren County Drug Taskforce	4200
	Headquarters	\$ 500,000 4201
C76063	Williams County MARCS Tower	\$ 400,000 4202
C76065	Clermont County Sheriff's Safety	\$ 500,000 4203
	and Training Center	4204
<u>C76066</u>	<u>Clinton/Fayette County MARCS Tower</u>	<u>\$ 175,000</u> 4205
TOTAL Administrative Building Fund	\$ 2,300,000	4206
	<u>2,475,000</u>	4207
TOTAL ALL FUNDS	\$ 12,900,000	4208
	<u>13,075,000</u>	4209
Section 12. That existing Section 227.10 of H.B. 529 of		4210
the 132nd General Assembly, as most recently amended by Am. Sub.		4211
S.B. 299 of the 132nd General Assembly, is hereby repealed.		4212
Section 13. That Sections 223.10 and 223.15 of H.B. 529 of		4213
the 132nd General Assembly, as amended by both Sub. H.B. 292 and		4214
Am. Sub. S.B. 299 of the 132nd General Assembly, be amended to		4215
read as follows:		4216
Sec. 223.10. DNR DEPARTMENT OF NATURAL RESOURCES		4217
Oil and Gas Well Fund (Fund 5180)		4218

C725U6	Oil and Gas Facilities	\$ 1,150,000	4219
TOTAL Oil and Gas Well Fund		\$ 1,150,000	4220
Wildlife Fund (Fund 7015)			4221
C725B0	Access Development	\$ 15,000,000	4222
C725B6	Upgrade Underground Fuel Tanks	\$ 460,000	4223
C725K9	Wildlife Area Building		4224
	Development/Renovation	\$ 9,950,000	4225
C725L9	Dam Rehabilitation	\$ 6,200,000	4226
TOTAL Wildlife Fund		\$ 31,610,000	4227
Administrative Building Fund (Fund 7026)			4228
C725D5	Fountain Square Building and Telephone		4229
	Improvement	\$ 2,000,000	4230
C725N7	District Office Renovations	\$ 2,455,343	4231
TOTAL Administrative Building Fund		\$ 4,455,343	4232
Ohio Parks and Natural Resources Fund (Fund 7031)			4233
C72549	Facilities Development	\$ 1,500,000	4234
C725E1	Local Parks Projects Statewide	\$ 6,668,925	4235
C725E5	Project Planning	\$ 1,147,700	4236
C725K0	State Park Renovations/Upgrading	\$ 1,100,000	4237
C725M0	Dam Rehabilitation	\$ 11,928,000	4238
C725N8	Operations Facilities Development	\$ 1,000,000	4239
C725T3	Healthy Lake Erie Initiative	\$ 20,000,000	4240

TOTAL Ohio Parks and Natural Resources Fund	\$ 43,344,625	4241
Parks and Recreation Improvement Fund (Fund 7035)		4242
C725A0 State Parks, Campgrounds, Lodges,		4243
Cabins	\$ 57,554,343	4244
C725C4 Muskingum River Lock and Dam	\$ 6,800,000	4245
C725E2 Local Parks, Recreation, and		4246
Conservation Projects	\$ 31,151,000	4247
	<u>31,351,000</u>	4248
C725E6 Project Planning	\$ 4,082,793	4249
C725N6 Wastewater/Water Systems Upgrades	\$ 8,955,000	4250
C725R3 State Parks Renovations/Upgrades	\$ 8,140,000	4251
C725R4 Dam Rehabilitation - Parks	\$ 33,125,000	4252
C725U5 The Banks	\$ 2,000,000	4253
<u>C725U7 Eagle Creek Watershed Flood Mitigation</u>	<u>\$ 15,000,000</u>	4254
TOTAL Parks and Recreation Improvement Fund	\$ 151,808,136	4255
	<u>167,008,136</u>	4256
Clean Ohio Trail Fund (Fund 7061)		4257
C72514 Clean Ohio Trail Fund	\$ 12,500,000	4258
TOTAL Clean Ohio Trail Fund	\$ 12,500,000	4259
TOTAL ALL FUNDS	\$ 244,868,104	4260
	<u>260,068,104</u>	4261
FEDERAL REIMBURSEMENT		4262

All reimbursements received from the federal government 4263
for any expenditures made pursuant to this section shall be 4264
deposited in the state treasury to the credit of the fund from 4265
which the expenditure originated. 4266

HEALTHY LAKE ERIE INITIATIVE 4267

Of the foregoing appropriation item C725T3, Healthy Lake 4268
Erie Initiative, \$10,000,000 shall be used to support projects 4269
that enhance efforts to reduce open lake disposal of dredged 4270
materials into Lake Erie by 2020. 4271

EAGLE CREEK WATERSHED FLOOD MITIGATION 4272

The foregoing appropriation item C725U7, Eagle Creek 4273
Watershed Flood Mitigation, shall be used to support the Eagle 4274
Creek Watershed Flood Mitigation Project in Hancock County, 4275
provided that there are local matching funds committed to the 4276
project of not less than twenty per cent of the total project 4277
cost. 4278

Sec. 223.15. LOCAL PARKS, RECREATION, AND CONSERVATION 4279
PROJECTS 4280

Of the foregoing appropriation item C725E2, Local Parks, 4281
Recreation, and Conservation Projects, an amount equal to two 4282
per cent of the projects listed may be used by the Department of 4283
Natural Resources for the administration of local projects. 4284

Project Description	Amount	
Cuyahoga Franklin Hill Stabilization	\$ 2,500,000	4286
Quarry Trails Project	\$ 1,250,000	4287
Bridge Park Center	\$ 1,000,000	4288
Canal Fulton Community Park	\$ 750,000	4289

North Canton Parks Upgrades	\$ 750,000	4290
The Wilds - Visitors Center, Overlook Facilities & Cheetah Facility Expansion	\$ 700,000	4291 4292
John F. Wolfe Palm House Renovation and Improvements	\$ 600,000	4293
The REC at Crawford Commons Facility	\$ 500,000	4294
Prairie Township Artificial Turf Soccer Fields	\$ 500,000	4295
Jackson Township North Park Activity Complex	\$ 500,000	4296
Westward Ho National Monument	\$ 500,000	4297
City of Sheffield Lake Regional Watershed Initiative	\$ 450,000	4298
Buckeye Lake Feeder Channel Restoration	\$ 400,000	4299
Chagrin Riverbank Stabilization	\$ 400,000	4300
Buckeye Lake Public Pier	\$ 400,000	4301
Mill Creek Conservation and Flood Control Area in North Ridgeville	\$ 400,000	4302 4303
Danny Thomas Park Renovation	\$ 400,000	4304
Lincoln Park Stadium and Field Restoration	\$ 400,000	4305
New Philadelphia South Side Community Park	\$ 400,000	4306
Mason Common Ground Park	\$ 400,000	4307
Grand River Conservation Campus	\$ 385,000	4308
Stanbery Park Pavilion	\$ 360,000	4309
Miami Canal Trail Extension at Gilmore MetroPark	\$ 350,000	4310
Voice of America Park Turf Fields	\$ 350,000	4311

Dover Riverfront Trailhead Connector	\$ 350,000	4312
Montpelier Rails to Trails	\$ 325,000	4313
Ashland Brookside Tennis Courts	\$ 300,000	4314
Solon-Chagrin Falls Multi-purpose Trail	\$ 300,000	4315
Ohio to Erie Trail Land Acquisition	\$ 300,000	4316
Grove City Gantz Park Improvements	\$ 300,000	4317
Symmes Township Home of the Brave Phase 2	\$ 300,000	4318
Wadsworth City Park	\$ 300,000	4319
Piqua Great Miami River Trail Bridge Replacement		4320
Project	\$ 300,000	4321
Chudzinski Johannsen Conservancy Park Improvements	\$ 300,000	4322
Tiffin Recreation, Arts and Learning Park	\$ 300,000	4323
Wooster Venture Boulevard Park Project	\$ 300,000	4324
Pierce Park Learning and History Trail Improvements	\$ 275,000	4325
Versailles Poultry Days Amphitheater	\$ 275,000	4326
Adams County Splash Pad	\$ 250,000	4327
New Bremen Bike Path	\$ 250,000	4328
Grand Lake Shoreline Water Quality Improvements	\$ 250,000	4329
Clinton County to Little Miami Scenic Trail Connector	\$ 250,000	4330
Jeffrey Mansion Expansion Project	\$ 250,000	4331
Chardon Mel Harder Park Improvements	\$ 250,000	4332
Montgomery Gateway Keystone Park	\$ 250,000	4333

Hocking Valley Scenic Trail	\$ 250,000	4334
Sheffield Village Walking Trails	\$ 250,000	4335
Sandy Valley Park Trails	\$ 250,000	4336
<u>Magnolia Flouring Mills Restoration</u>		4337
Wilmington Parks	\$ 250,000	4338
Eastlake Field and Press Box	\$ 225,000	4339
Cleveland Zoological Society	\$ 200,000	4340
Powhatan Point Marina Improvement Project	\$ 200,000	4341
Chagrin Falls Chagrin River Retaining Walls	\$ 200,000	4342
Avon Veterans Memorial and Ice Rink	\$ 200,000	4343
London Access Cowling Playground	\$ 200,000	4344
Plum Creek Recreation, Conservation, and Flood Control Project	\$ 200,000	4346
Dayton Webster Station Landing	\$ 200,000	4347
Village of New Paris Community Park Splash Pad Development	\$ 200,000	4349
Waynesburg Park	\$ 200,000	4350
Little Miami State Park / Little Miami Trail	\$ 200,000	4351
<u>James E. Carnes Convention Center</u>	<u>\$ 200,000</u>	4352
Sharonville Sharon Woods Park Improvements	\$ 175,000	4353
Monroe Crossings Park	\$ 165,000	4354
Ottawa Corridor Improvements	\$ 150,000	4355

Harrisburg Baseball Complex	\$ 150,000	4356
Hilliard Miracle Field	\$ 150,000	4357
Mill Creek Valley Conservancy District Corridor Revitalization	\$ 150,000	4358 4359
Moberly Branch Connector Trail-Pedestrian Bridge	\$ 150,000	4360
Willard Reservoir Recreation and Safety Upgrades	\$ 150,000	4361
Merrick Hutchinson Memorial Park	\$ 150,000	4362
Montville Township Park Improvements	\$ 150,000	4363
Medina County Rocky River Trail West Branch	\$ 150,000	4364
Middle Point Ballpark Improvements	\$ 150,000	4365
Redskin Memorial Park Playground	\$ 145,000	4366
Cahoon Memorial Park Improvements	\$ 130,000	4367
Valley View Outdoor Classroom	\$ 125,000	4368
Schines Park Stage	\$ 125,000	4369
McIntyre Park Bike Path	\$ 125,000	4370
Fairlawn Gully Water Quality Basins	\$ 125,000	4371
Fremont Upland Reservoir Trail	\$ 123,000	4372
St. Mary's Splash Pad	\$ 100,000	4373
Fairview Park Indoor Pool and Aquatics Center	\$ 100,000	4374
Maple Heights Recreation Improvements	\$ 100,000	4375
Greenville Parks Projects	\$ 100,000	4376
Concord Township History and Community Trail	\$ 100,000	4377

Upper Arlington Multi-modal Transportation Project	\$ 100,000	4378
Blue Ash Summit Park Nature Playscape	\$ 100,000	4379
Deer Park Community Center Renovation & Trailhead	\$ 100,000	4380
Fairfax Ziegler Park Improvements	\$ 100,000	4381
Filview Bike/Hike Trail-Green Township Great Miami		4382
Watershed Improvements	\$ 100,000	4383
Findlay Miracle Field Upgrades	\$ 100,000	4384
Sally Buffalo Park Playground Improvement	\$ 100,000	4385
Norwalk Alex Waite Trail Project	\$ 100,000	4386
Steubenville Ohio River Marina Improvement Project	\$ 100,000	4387
City of Sylvania SOMO Project	\$ 100,000	4388
Brunswick Hills Township Park	\$ 100,000	4389
Westfield Center Village Park Improvements	\$ 100,000	4390
Racine Star Mill Park Splash Pad	\$ 100,000	4391
Meadowbrook and Clayton Community Center Renovations	\$ 100,000	4392
Earl Thomas Conley Splash Pad	\$ 100,000	4393
Akron Finish Line Park	\$ 100,000	4394
Richwood Beach and Shelter House	\$ 100,000	4395
Lebanon Countryside YMCA Trail Realignment	\$ 100,000	4396
Muskingum Township River Road Streambank		4397
Stabilization	\$ 100,000	4398
Rails to Trails of Wayne County	\$ 100,000	4399

Sandusky River Sand Dock	\$ 78,000	4400
2019 Loudonville Swimming Pool Improvements Project	\$ 75,000	4401
Jackson Street Pier and Shoreline Drive		4402
Revitalization Project	\$ 75,000	4403
Holmes County Rails to Trails Maintenance Building	\$ 75,000	4404
Jackson Manpower Park Improvements	\$ 75,000	4405
Leipsic Parks Tennis Courts and Boat Dock	\$ 75,000	4406
Western Reserve Greenway Bike Trail	\$ 75,000	4407
Smiley Park Ball Field Updates	\$ 75,000	4408
Miracle League of Northwest Ohio Restroom &		4409
Concession Building	\$ 75,000	4410
Delhi Township Bicentennial Pavilion	\$ 62,000	4411
Indian Mound Park & Cultural Education Project	\$ 60,000	4412
Plymouth Game Room and Spray Park	\$ 60,000	4413
James Day Park Splash Pad	\$ 50,000	4414
Jefferson Park Recreation Upgrades	\$ 50,000	4415
Fairborn Fairfield Park Enhancements	\$ 50,000	4416
Napoleon Buckeye Trail Connections	\$ 50,000	4417
Rocky Fork State Park Water and Electrical Upgrade	\$ 50,000	4418
Manry Park Exercise Trail Improvements	\$ 50,000	4419
Avon Lake Veterans Park Gazebo	\$ 50,000	4420
Camp Sherman Park	\$ 50,000	4421

Roger Young & Biggs Kettner Parks Tennis Courts	\$ 50,000	4422
Hinton/Humiston Fitness Park	\$ 50,000	4423
Van Wert Jubilee Park Improvements	\$ 50,000	4424
Van Wert Rotary Athletic Complex Improvements	\$ 50,000	4425
Little Hocking Riverfront Park Enhancements	\$ 50,000	4426
Upper Sandusky Bicentennial Park	\$ 50,000	4427
Kelley Nature Preserve Boat Ramp	\$ 50,000	4428
Swanton Village Memorial Park Pavilion Improvements	\$ 45,000	4429
Carroll Community Park	\$ 40,000	4430
Michael A. Reis Park Playground	\$ 35,000	4431
Monroeville Clark Park - North Coast Inland		4432
Trail Connection	\$ 33,000	4433
Sam Kerr Campground Expansion	\$ 25,000	4434
Crestline Park Lighting	\$ 25,000	4435
Sandusky County North Inland Trail Hub	\$ 25,000	4436
Miami Erie Canal Towpath Trail	\$ 25,000	4437
Delphos Swimming Pool Renovations	\$ 25,000	4438
Orr Pool Bathhouse Renovations	\$ 25,000	4439
Ohio City Warrior Trail Extension Phase 2	\$ 22,000	4440
Epworth Park Walking Trail Project	\$ 20,000	4441
Clifton to Yellow Springs Bike Trail	\$ 20,000	4442
Village of Roseville Park Improvements	\$ 20,000	4443

Waverly Canal Park	\$ 20,000	4444
Seville Memorial Park Public Restroom Facilities	\$ 15,000	4445
Hinkley Township Park	\$ 13,000	4446
Van Wert County Park District Trail Improvements	\$ 13,000	4447
Shiloh Firestone Park Restoration	\$ 12,000	4448

Section 14. That existing Sections 223.10 and 223.15 of H.B. 529 of the 132nd General Assembly, as amended by both Sub. H.B. 292 and Am. Sub. S.B. 299 of the 132nd General Assembly, are hereby repealed. 4449
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Section 15. The amendment by this act of sections 718.81 and 718.85 of the Revised Code applies to taxable years, as defined by section 718.81 of the Revised Code as amended by this act, beginning on or after January 1, 2018. 4453
4454
4455
4456

Section 16. (A) As used in this section: 4457

(1) "Improvement" has the same meaning as in section 5709.40 of the Revised Code. 4458
4459

(2) "Qualified property" means parcels of real property that satisfy both of the following requirements: 4460
4461

(a) Improvements to the parcels have been declared to be a public purpose and are eligible for exemption from taxation under section 5709.40 of the Revised Code; 4462
4463
4464

(b) The property was the subject of one or more applications for exemption filed under section 5715.27 of the Revised Code that were dismissed in tax year 2005 or 2006 for failure to comply with that section or section 5713.08 of the Revised Code. 4465
4466
4467
4468
4469

(B) Notwithstanding section 5713.081 of the Revised Code, 4470

when an improvement to qualified property has not received tax 4471
exemption due to a failure to comply with Chapter 5713. or 4472
section 5715.27 of the Revised Code, the current owner of the 4473
property or the municipal corporation that declared the 4474
improvement to the qualified property to be a public purpose, at 4475
any time on or before ninety days after the effective date of 4476
this section, may file with the Tax Commissioner an application 4477
requesting that the improvement be placed on the tax-exempt list 4478
for each tax year for which the dismissed applications described 4479
in division (A) (2) (b) of this section were filed. 4480

The application shall be made on the form prescribed by 4481
the Commissioner under section 5715.27 of the Revised Code and 4482
shall list the name of the county in which the property is 4483
located; the property's parcel number or legal description; its 4484
assessed value and the assessed value of the improvement; the 4485
amount in dollars of the unpaid taxes, penalties, and interest; 4486
and any other information required by the Commissioner. The 4487
county auditor shall supply the required information upon 4488
request of the applicant. 4489

After receiving and considering the application, the 4490
Commissioner shall determine if the applicant meets the 4491
qualifications set forth in this section. If so, the 4492
Commissioner shall issue an order directing that the improvement 4493
be placed on the tax-exempt list of the county as authorized 4494
under this section and that the annual service payments 4495
described in section 5709.42 of the Revised Code be applied in 4496
the manner prescribed by the municipal corporation's ordinances. 4497
If the Commissioner finds that the property is not now being 4498
used for an exempt purpose or is otherwise ineligible for 4499
exemption under section 5709.40 of the Revised Code, the 4500
Commissioner shall issue an order denying the application. 4501

If the Commissioner finds that the improvement is not 4502
entitled to tax exemption, the Commissioner shall order the 4503
county treasurer of the county in which the property is located 4504
to collect all taxes, penalties, and interest due on the 4505
improvement in accordance with law. 4506

(C) The Commissioner may apply this section to any 4507
qualified property that is the subject of an application for 4508
exemption pending before the Commissioner on the effective date 4509
of this section without requiring the property owner or 4510
municipal corporation to file an additional application. 4511

Section 17. As used in this section, "qualified property" 4512
means real property previously owned by a local school district 4513
that was conveyed to a village in 2009, and has unpaid taxes, 4514
penalties, and interest charged against it for tax year 2017 4515
exceeding the price paid by the village for such conveyance. 4516

Notwithstanding section 5713.081 of the Revised Code, when 4517
qualified property has not received a tax exemption under 4518
section 5709.08 or 5709.081 of the Revised Code, the village 4519
that owns the property, at any time on or before July 1, 2019, 4520
may file with the Tax Commissioner an application requesting 4521
that the property be placed on the tax-exempt list and that 4522
unpaid taxes, penalties, and interest charged and payable after 4523
December 31, 2008, on the property be abated, except taxes, 4524
penalties, and interest charged and payable for any tax year the 4525
property was used in the operation of a business may not be 4526
abated. For the purposes of this section, the village making any 4527
part of the property available for use by the public for 4528
athletics, whether or not for consideration, does not constitute 4529
use in the operation of a business. 4530

The application shall be made on the form prescribed by 4531

the Tax Commissioner under section 5715.27 of the Revised Code 4532
and shall list the name of the county in which the property is 4533
located; the property's parcel number or legal description; its 4534
assessed value; the amount in dollars of the unpaid taxes, 4535
penalties, and interest charged and payable after December 31, 4536
2008; and any other information required by the Tax 4537
Commissioner. The county auditor shall supply the required 4538
information upon request of the applicant. 4539

After receiving and considering the application, the 4540
Commissioner shall determine if the applicant meets the 4541
qualifications set forth in this section. If so, the 4542
Commissioner shall issue an order directing that the property be 4543
placed on the tax-exempt list of the county and that unpaid 4544
taxes, penalties, and interest charged and payable after 4545
December 31, 2008, be abated except for taxes, penalties, and 4546
interest charged and payable for any tax year that the property 4547
was used in the operation of a business. If the Commissioner 4548
finds that the property is not now being used for an exempt 4549
purpose or is otherwise ineligible for abatement of taxes, 4550
penalties, and interest under this section, the Commissioner 4551
shall issue an order denying the application. 4552

If the Commissioner finds that the property is not 4553
entitled to tax exemption and the abatement of unpaid taxes, 4554
penalties, and interest, the Commissioner shall order the county 4555
treasurer of the county in which the property is located to 4556
collect all taxes, penalties, and interest due on the property 4557
in accordance with law. 4558

The Commissioner may apply this section to any qualified 4559
property that is the subject of an application for exemption 4560
pending before the Commissioner on the effective date of this 4561

section without requiring the property owner to file an 4562
additional application. 4563

Section 18. (A) As used in this section: 4564

(1) "Qualifying hospital" means a hospital facility 4565
located in a city school district and owned or operated by a 4566
nonprofit hospital agency, any portion of which qualifies to be 4567
exempted from taxation under the Revised Code but was entered on 4568
the tax list for tax year 2016 but not entered on the tax list 4569
for tax year 2017. 4570

(2) "Hospital facility" and "nonprofit hospital agency" 4571
have the same meanings as in section 140.01 of the Revised Code. 4572

(3) "Original tax year 2016 certified values" means the 4573
values certified by the Tax Commissioner for tax year 2016 under 4574
division (A) of section 3317.015 and division (A) of section 4575
3317.021 of the Revised Code. 4576

(4) "Affected school district" means a city, local, 4577
exempted village, or joint vocational school district whose 4578
recalculated values under division (C) of this section differ 4579
from the district's original tax year 2016 certified values. 4580

(B) Notwithstanding sections 3317.015 and 3317.021 of the 4581
Revised Code, within thirty days after the effective date of 4582
this section, the county auditor of any county in which a 4583
qualifying hospital is located shall recalculate and certify to 4584
the Tax Commissioner the values described in division (A) of 4585
section 3317.015 and divisions (A) (1), (3), and (4) of section 4586
3317.021 of the Revised Code for tax year 2016 assuming that no 4587
portion of the assessed value of the nonprofit hospital appeared 4588
on the tax list for that year, arranged according to each taxing 4589
district located in the county. 4590

(C) Within thirty days after receiving the certification 4591
described in division (B) of this section, the Tax Commissioner 4592
shall certify to the Department of Education and the Office of 4593
Budget and Management those recalculated values, aggregated and 4594
arranged according to each city, local, exempted village, and, 4595
if applicable, joint vocational school district in the county. 4596

(D) Upon receipt of a certification described in division 4597
(C) of this section, the Department of Education shall use the 4598
recalculated values reported in that certification in making 4599
computations for each affected school district to which those 4600
corrected values relate under Chapter 3317. of the Revised Code, 4601
beginning for fiscal year 2018, instead of the district's 4602
original tax year 2016 certified values. 4603

For each affected school district, the Department shall 4604
account for recalculated values for fiscal years 2018 and 2019 4605
by making a single adjustment payment to the district not later 4606
than August 31, 2019. For fiscal year 2020 and every fiscal year 4607
thereafter, the Department shall make adjustments to 4608
computations of each affected school district's payments under 4609
Chapter 3317. of the Revised Code as are necessary to reflect 4610
those recalculated values. 4611

The recalculation of values required by this section shall 4612
not affect the state share index or other state funding 4613
components of any school district other than an affected school 4614
district for fiscal year 2018 or 2019. 4615

Section 19. The amendment by this act of section 5739.02 4616
of the Revised Code applies on and after October 1, 2017. 4617

Section 20. Pursuant to division (G) of section 5703.95 of 4618
the Revised Code, which states that any bill introduced in the 4619

House of Representatives or the Senate that proposes to enact or 4620
modify one or more tax expenditures should include a statement 4621
explaining the objectives of the tax expenditure or its 4622
modification and the sponsor's intent in proposing the tax 4623
expenditure or its modification: 4624

The purpose of the exemption enacted by this act is to 4625
eliminate the imposition of sales taxes on transactions that 4626
bear no relation to Ohio, the imposition of which is 4627
demonstrably directing interstate commerce to other states that 4628
do not impose sales taxes on such transactions. 4629

Section 21. (A) In addition to the monthly payments to 4630
eligible taxing districts required by divisions (E) (2) and (3) 4631
of section 5747.50 of the Revised Code, the Tax Commissioner 4632
shall provide for a lump sum payment to each taxing district 4633
that is an eligible taxing district, as defined in division (E) 4634
(1) of section 5747.50 of the Revised Code, and that is eligible 4635
to receive payments under that section. The Director of Budget 4636
and Management shall transfer \$409,935 cash from the General 4637
Revenue Fund to the Local Government Fund as soon as possible. 4638
The amount of this transfer shall be adjusted if the monthly 4639
payments start in any month other than November 2018, by an 4640
amount such that each such taxing district shall receive, from 4641
monthly payments in fiscal year 2019 plus the lump sum payment, 4642
the total amount determined for that taxing district for fiscal 4643
years 2018 and 2019 under division (E) (2) (a) of section 5747.50 4644
of the Revised Code. The Tax Commissioner shall provide for 4645
payment from the Local Government Fund of \$409,935 or the 4646
adjusted transfer amount to the treasury of Lake County for 4647
credit to the undivided local government fund. Within thirty 4648
days of receiving the transfer, the county auditor of Lake 4649
County shall issue warrants against the undivided local 4650

government fund for \$249,285 payable to the Perry Joint Fire 4651
District, and for \$160,650 payable to Perry Township, or 4652
adjusted amounts if the transfer amount is adjusted. The county 4653
treasurer shall distribute and pay these amounts to these taxing 4654
districts. The money shall be credited and used as provided in 4655
division (E) (3) of section 5747.50 of the Revised Code. 4656

(B) The Tax Commissioner shall also provide for a lump sum 4657
payment from the Local Government Fund to the treasury of Ottawa 4658
County for credit to the undivided local government fund. The 4659
lump sum payment shall be in addition to any other payments from 4660
the Local Government Fund to the treasury of Ottawa County 4661
required by law. The total amount of the lump sum payment shall 4662
equal \$740,000 less the sum of the monthly payments to eligible 4663
taxing districts required by divisions (E) (2) and (3) of section 4664
5747.50 of the Revised Code and less the lump sum payments to 4665
eligible taxing districts required by division (A) of this 4666
section. The Director of Budget and Management shall transfer 4667
this amount from the General Revenue Fund to the Local 4668
Government Fund as soon as possible. As soon as possible after 4669
receiving this transfer, the county auditor of Ottawa County 4670
shall issue a warrant against the undivided local government 4671
fund for the amount of the transfer payable to Carroll Township. 4672

Section 22. (A) The Governor may execute a Governor's Deed 4673
in the name of the State conveying to the City of Akron 4674
("Grantee"), and its heirs and assigns or successors and 4675
assigns, to be determined in the manner provided in division (C) 4676
of this section, all the State's right, title, and interest in 4677
the following described real estate: 4678

Situated in the City of Akron, County of Summit, State of 4679
Ohio: 4680

Parcel #1. 4681

Being known as a part of Block 26, Kings Addition Trans. 4682
Rec. Pg. #17 and bounded and described as follows: Beginning at 4683
a point in the southerly line of Quarry Street (now E. Bowery 4684
Street) which point is 80 feet easterly from the easterly line 4685
of South High Street; thence southerly parallel with the 4686
easterly line of South High Street 145 feet; thence easterly 4687
right angles to the last mentioned line 204 feet; thence 4688
northerly at right angles to the last mentioned line to the 4689
southerly line of Quarry Street; thence westerly along the 4690
southerly line of Quarry Street to the place of beginning. 4691

Parcel #2. 4692

Being known as being part of Block 26, Kings Addition 4693
Trans. Rec. Pg. #17 and described as follows: Beginning at the 4694
intersection of the southerly line of Quarry Street (now E. 4695
Bowery Street) and the easterly line of South High; thence 4696
southerly along the easterly line of South High Street 146.93 4697
feet to a point; thence easterly at right angles to the easterly 4698
line of South High Street to a point in the westerly line of 4699
South Broadway; thence along the westerly line of South Broadway 4700
to the intersection of said line with southerly line of Quarry 4701
Street; thence along the southerly line of Quarry Street to 4702
northeast corner of a tract of land deeded by the City of Akron 4703
to the State of Ohio by deed recorded in Vol. 505, Page 428, of 4704
Summit County Records of Deeds; thence southerly along the 4705
easterly line of said tract to the southeast corner thereof; 4706
thence westerly at right angles to the easterly line of said 4707
tract 204 feet to the southwest corner of said tract; thence 4708
northerly at right angles to the southerly line of said tract 4709
145 feet to the northwest corner thereof and the southerly line 4710

of Quarry Street; thence westerly along the southerly line of 4711
Quarry Street 80 feet to the place of beginning. Reserving the 4712
right to the City of Akron to use strip 15 feet in width along 4713
the south side of the above described property for a driveway in 4714
common with the grantee. Parcel No. 1 and No. 2 contain 1.30 4715
acres, more or less. And Being all of Summit County Parcel 4716
Number 6755895. 4717

The foregoing legal description may be corrected or 4718
modified by the Department of Administrative Services to a final 4719
form if such corrections or modifications are needed to 4720
facilitate recordation of the deed. 4721

(B) (1) The conveyance includes improvements and chattels 4722
situated on the real estate, and is subject to all easements, 4723
covenants, conditions, and restrictions of record; all legal 4724
highways and public rights-of-way; zoning, building, and other 4725
laws, ordinances, restrictions, and regulations; and real estate 4726
taxes and assessments not yet due and payable. The real estate 4727
shall be conveyed in an "as-is, where-is, with all faults" 4728
condition. 4729

(2) The deed may contain restrictions, exceptions, 4730
reservations, reversionary interests, and other terms and 4731
conditions the Director of Administrative Services determines to 4732
be in the best interest of the State. 4733

(3) Subsequent to the conveyance, any restrictions, 4734
exceptions, reservations, reversionary interests, or other terms 4735
and conditions contained in the deed may be released by the 4736
State or the Department of Administrative Services without the 4737
necessity of further legislation. 4738

(C) The Director of Administrative Services shall offer 4739

the real estate to the City of Akron through a real estate 4740
purchase agreement at terms and conditions acceptable to the 4741
Director of Administrative Services. Consideration for the 4742
conveyance of the real estate shall be at a price acceptable to 4743
the Director of Administrative Services. 4744

(D) The real estate described in division (A) of this 4745
section shall be sold to one or more purchasers as an entire 4746
tract and not in parcels. 4747

(E) Grantee shall pay all costs associated with the 4748
purchase, the closing, and the conveyance including surveys, 4749
title evidence, title insurance, transfer costs and fees, 4750
recording costs and fees, taxes, and any other fees, 4751
assessments, and costs that may be imposed. 4752

The net proceeds of the sale shall be deposited into the 4753
state treasury to the credit of the General Revenue Fund. 4754

(F) Upon payment of the purchase price, the Department of 4755
Administrative Services shall request the Auditor of State, with 4756
the assistance of the Attorney General, to prepare a Governor's 4757
Deed for the conveyance of the real estate described in division 4758
(A) of this section. The Governor's Deed shall state the 4759
consideration and shall be executed by the Governor in the name 4760
of the State, countersigned by the Secretary of State, sealed 4761
with the Great Seal of the State, presented in the Office of the 4762
Auditor of State for recording, and delivered to the Grantee. 4763
The Grantee shall present the deed or deeds for recording in the 4764
Office of the Summit County Recorder. 4765

(G) This section expires three years after its effective 4766
date. 4767

Section 23. The items of law contained in this act, and 4768

their applications, are severable. If any item of law contained 4769
in this act, or if any application of any item of law contained 4770
in this act, is held invalid, the invalidity does not affect 4771
other items of law contained in this act and their applications 4772
that can be given effect without the invalid item of law or 4773
application. 4774

Section 24. The General Assembly, applying the principle 4775
stated in division (B) of section 1.52 of the Revised Code that 4776
amendments are to be harmonized if reasonably capable of 4777
simultaneous operation, finds that the following sections, 4778
presented in this act as composites of the sections as amended 4779
by the acts indicated, are the resulting versions of the 4780
sections in effect prior to the effective date of the sections 4781
as presented in this act: 4782

Section 109.572 of the Revised Code as amended by Am. Sub. 4783
H.B. 49, Sub. H.B. 199, and Sub. H.B. 213, all of the 132nd 4784
General Assembly. 4785

Section 5739.02 of the Revised Code as amended by Am. Sub. 4786
H.B. 49, Sub. H.B. 430, and Sub. S.B. 226, all of the 132nd 4787
General Assembly. 4788

Section 25. The General Assembly, applying the principle 4789
stated in division (B) of section 1.52 of the Revised Code that 4790
amendments are to be harmonized if reasonably capable of 4791
simultaneous operation, finds that the following sections, 4792
presented in this act as composites of the sections as amended 4793
by the acts indicated, are the resulting versions of the 4794
sections in effect prior to the effective date of the sections 4795
as presented in this act: 4796

Section 223.10 of the Revised Code as amended by both Sub. 4797

H.B. 292 and Am. Sub. S.B. 299 of the 132nd General Assembly.	4798
Section 223.15 of the Revised Code as amended by both Sub.	4799
H.B. 292 and Am. Sub. S.B. 299 of the 132nd General Assembly.	4800
Section 26. The amendment by this act of sections 718.81	4801
and 718.85 of the Revised Code and the enactment of Section 15	4802
of this act is hereby declared to be an emergency measure	4803
necessary for the immediate preservation of the public peace,	4804
health, and safety. The reason for such necessity is to render	4805
municipal income tax terminology consistent between the state	4806
and municipal corporations before 2019 commences. Therefore, the	4807
amendment or enactment by this act of those sections shall go	4808
into immediate effect.	4809
Section 27. The amendment by this act of section 5739.02	4810
of the Revised Code and the enactment of Sections 19 and 20 of	4811
this act is hereby declared to be an emergency measure necessary	4812
for the immediate preservation of the public peace, health, and	4813
safety. The reason for such necessity is to prevent business	4814
closures that are imminent because of loss of business to	4815
competitors in states that do not impose sales taxes on	4816
transactions exempted by the act.	4817