As Introduced

133rd General Assembly
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Representative Perales
Cosponsors: Representatives Lipps, Skindell, Patterson, Smith, K., Clites, Abrams, Crossman

A BILL

To amend sections 3781.109 and 5747.98 and to enact
section 5747.79 of the Revised Code to enact
Matthew's Law, requiring public buildings to
have at least one rest room facility with an
adult changing station and authorizing an income
tax credit for installation.

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

Section 1. That sections 3781.109 and 5747.98 be amended
and section 5747.79 of the Revised Code be enacted to read as
follows:

Sec. 3781.109. (A) The board of building standards shall
adopt rules governing the number of water closets required to be
installed in women's and men's rest room facilities in buildings
or parts of buildings used for assembly purposes in accordance
with the standards specified under a national model plumbing
code that is consistent with rules adopted by the board pursuant
to division (A) of section 3781.10 of the Revised Code.

(B) **The rules adopted by the board pursuant to division**
(A) of section 3781.10 of the Revised Code shall require every building constructed, or undergoing major renovations, on or after the effective date of this amendment, that is used for assembly purposes to have at least one rest room facility with an adult changing table. At a minimum, the rules shall contain all of the following requirements:

   (1) A requirement that an adult changing table be placed in an enclosed space with room for the table in a usable position, a wheelchair, and a caregiver;

   (2) A requirement that adult changing tables be constructed from a material that is suitable for use in a wet area.

   (3) A requirement that restrooms with adult changing tables be marked with signage, at or near their entrance, indicating the availability of an adult changing table.

   (4) That the building department, or if no municipal, township, or county building department certified for nonresidential buildings has jurisdiction, the superintendent of industrial compliance, reviewing plans pursuant to section 3791.04 of the Revised Code, grant an exemption from the rules required by division (B)(1) of this section if the building department or superintendent determines that any of the following apply:

       (a) Installation of an adult changing table would not be feasible;

       (b) Installation of an adult changing table would result in a failure to comply with accessibility standards contained in federal law;

       (c) Installation of an adult changing table would threaten
or destroy the historic significance of a historic building:

(d) The building in question is not frequented by the public.

(C) For purposes of this section,

(1) A building or part of a building is used for assembly purposes when the use of the building or part of a building conforms to assembly usage as adopted by rule under division (A) of section 3781.10 of the Revised Code.

(2) "Adult changing table" means a table, which may be wall-mounted or freestanding, for special needs diapering of adults.

(3) "Major renovation" means a renovation that costs at least fifty thousand dollars and totally removes all preexisting nonstructural interior walls, floor and ceiling finishes, mechanical systems, electrical systems and plumbing fixtures, and supply and waste lines.

Sec. 5747.79. (A) As used in this section, "adult changing table" has the same meaning as in section 3781.109 of the Revised Code.

(B) A credit shall be allowed against a taxpayer's aggregate liability under section 5747.02 of the Revised Code for a taxpayer that is required to install an adult changing table in the taxpayer's place of business under section 3781.109 of the Revised Code. The amount of the credit shall equal the cost to the taxpayer of purchasing and installing the adult changing table, but shall not exceed two hundred fifty dollars. The credit shall be claimed for the taxable year in which the adult changing table is installed.
A taxpayer may claim the credit for the installation of only one adult changing table per place of business.

Nothing in this section limits or disallows pass-through treatment of the credit. If a pass-through entity is required to install an adult changing table in its place of business, each taxpayer that is an equity owner of the entity on the last day of the entity's taxable year may claim the taxpayer's proportionate or distributive share of the credit.

The credit shall be claimed in the order required under section 5747.98 of the Revised Code. The credit shall not exceed the aggregate amount of tax otherwise due for the taxable year after allowing for any other credit that precedes the credit allowed under this section in the order prescribed by section 5747.98 of the Revised Code.

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

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

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

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

(4) The credit for displaced workers who pay for job training under section 5747.27 of the Revised Code;
(5) The twenty-dollar personal exemption credit under section 5747.022 of the Revised Code;

(6) The joint filing credit under division (G) of section 5747.05 of the Revised Code;

(7) The earned income credit under section 5747.71 of the Revised Code;

(8) The credit for installation of an adult changing table under section 5747.79 of the Revised Code;

(9) The credit for adoption of a minor child under section 5747.37 of the Revised Code;

(9) (10) The nonrefundable job retention credit under division (B) of section 5747.058 of the Revised Code;

(10) (11) The enterprise zone credit under section 5709.66 of the Revised Code;

(11) (12) The ethanol plant investment credit under section 5747.75 of the Revised Code;

(12) (13) The credit for purchases of qualifying grape production property under section 5747.28 of the Revised Code;

(13) (14) The small business investment credit under section 5747.81 of the Revised Code;

(14) (15) The nonrefundable lead abatement credit under section 5747.26 of the Revised Code;

(15) (16) The opportunity zone investment credit under section 122.84 of the Revised Code;

(16) (17) The enterprise zone credits under section 5709.65 of the Revised Code;
(17) The research and development credit under section 5747.331 of the Revised Code;

(18) The credit for rehabilitating a historic building under section 5747.76 of the Revised Code;

(19) The nonresident credit under division (A) of section 5747.05 of the Revised Code;

(20) The credit for a resident's out-of-state income under division (B) of section 5747.05 of the Revised Code;

(21) The refundable motion picture and broadway theatrical production credit under section 5747.66 of the Revised Code;

(22) The refundable jobs creation credit or job retention credit under division (A) of section 5747.058 of the Revised Code;

(23) The refundable credit for taxes paid by a qualifying entity granted under section 5747.059 of the Revised Code;

(24) The refundable credits for taxes paid by a qualifying pass-through entity granted under division (I) of section 5747.08 of the Revised Code;

(25) The refundable credit under section 5747.80 of the Revised Code for losses on loans made to the Ohio venture capital program under sections 150.01 to 150.10 of the Revised Code;

(26) The refundable credit for rehabilitating a historic building under section 5747.76 of the Revised Code.

(B) For any credit, except the refundable credits
enumerated in this section and the credit granted under division (H) of section 5747.08 of the Revised Code, the amount of the credit for a taxable year shall not exceed the taxpayer's aggregate amount of tax due under section 5747.02 of the Revised Code, after allowing for any other credit that precedes it in the order required under this section. Any excess amount of a particular credit may be carried forward if authorized under the section creating that credit. Nothing in this chapter shall be construed to allow a taxpayer to claim, directly or indirectly, a credit more than once for a taxable year.

Section 2. That existing sections 3781.109 and 5747.98 of the Revised Code are hereby repealed.

Section 3. The amendment by this act of section 3781.109 of the Revised Code takes effect ninety days after the effective date of this section.

The amendment or enactment by this act of sections 5747.79 and 5747.98 of the Revised Code applies to taxable years ending on or after the effective date of this section.

Section 4. This act's amendments to sections 3781.109 and 5747.98 of the Revised Code and enactment of section 5747.79 of the Revised Code shall be known as "Matthew's Law."