

# AN ACT

To amend sections 3301.17, 3302.03, 3313.6113, 3317.014, 3333.125, 3345.011, 3350.11, 3735.671, 4715.39, 4715.53, 4715.66, 5709.82, 5709.83, and 5747.98 and to enact sections 3303.07, 3313.905, 3317.162, and 5747.057 of the Revised Code with regard to career-technical education, career awareness and exploration funds, the compensation of joint vocational school districts located in community reinvestment areas, the operation of the Northeast Ohio Medical University, and private certifications with respect to dental assistants, to make changes to the Commercial Truck Driver Student Aid Program, and to declare an emergency.

*Be it enacted by the General Assembly of the State of Ohio:*

SECTION 1. That sections 3301.17, 3302.03, 3313.6113, 3317.014, 3333.125, 3345.011, 3350.11, 3735.671, 4715.39, 4715.53, 4715.66, 5709.82, 5709.83, and 5747.98 be amended and sections 3303.07, 3313.905, 3317.162, and 5747.057 of the Revised Code be enacted to read as follows:

Sec. 3301.17. (A) The board of education of each city, exempted village, local, and joint vocational school district may make a driver education course available to high school students enrolled in the district in accordance with Chapter 4508. of the Revised Code. No school district making such a course available shall require any ~~pupil-student~~ to enroll in the course in lieu of taking a training course from a private driver training school licensed under that chapter.

(B) The principal of each high school shall annually give written notice to the ~~pupils-students~~ enrolled in the high school that they may elect, under a procedure that shall be described in the notice, to take a training course from a private driver training school or, if available, enroll in a driver education course made available by the ~~pupil's-student's~~ school district of attendance. ~~No pupil shall receive course credit toward graduation for completing a driver education course conducted by a school district under this section.~~

(C) ~~Students who successfully complete a driver education course offered by the student's school district of attendance or through any agency or organization that the district contracts with to offer such a course under this section may earn either:~~

(1) ~~Notwithstanding anything to the contrary in division (C)(8) of section 3313.603 of the Revised Code, up to one-half unit towards high school elective credits that may substitute for credits in the subjects listed under that division;~~

(2) ~~An industry-recognized credential approved under section 3313.6113 of the Revised Code. A student may be granted up to two points toward a high school diploma under the list of industry-recognized credentials established and updated under section 3313.6113 of the Revised Code.~~

(D) Notwithstanding anything to the contrary in sections 3317.014, 3317.022, and 3317.16 of the Revised Code, a career-technical planning district, as defined in section 3317.023 of the Revised Code, may use a portion of the career-technical education funds received under section 3317.022 or 3317.16 of the Revised Code to make a driver education course available to high school students enrolled in the district.

Sec. 3302.03. Not later than the thirty-first day of July of each year, the department of education shall submit preliminary report card data for overall academic performance and for each separate performance measure for each school district, and each school building, in accordance with this section.

Annually, not later than the fifteenth day of September or the preceding Friday when that day falls on a Saturday or Sunday, the department shall assign a letter grade or performance rating for overall academic performance and for each separate performance measure for each school district, and each school building in a district, in accordance with this section. The state board of education shall adopt rules pursuant to Chapter 119. of the Revised Code to implement this section. The state board's rules shall establish performance criteria for each letter grade or performance rating and prescribe a method by which the department assigns each letter grade or performance rating. For a school building to which any of the performance measures do not apply, due to grade levels served by the building, the department shall designate the performance measures that are applicable to the building and that must be calculated separately and used to calculate the building's overall grade or performance rating. The department shall issue annual report cards reflecting the performance of each school district, each building within each district, and for the state as a whole using the performance measures and letter grade or performance rating system described in this section. The department shall include on the report card for each district and each building within each district the most recent two-year trend data in student achievement for each subject and each grade.

(A)(1) For the 2012-2013 school year, the department shall issue grades as described in division (F) of this section for each of the following performance measures:

(a) Annual measurable objectives;

(b) Performance index score for a school district or building. Grades shall be awarded as a percentage of the total possible points on the performance index system as adopted by the state board. In adopting benchmarks for assigning letter grades under division (A)(1)(b) of this section, the state board shall designate ninety per cent or higher for an "A," at least seventy per cent but not more than eighty per cent for a "C," and less than fifty per cent for an "F."

(c) The extent to which the school district or building meets each of the applicable performance indicators established by the state board under section 3302.02 of the Revised Code and the percentage of applicable performance indicators that have been achieved. In adopting benchmarks for assigning letter grades under division (A)(1)(c) of this section, the state board shall designate ninety per cent or higher for an "A."

(d) The four- and five-year adjusted cohort graduation rates.

In adopting benchmarks for assigning letter grades under division (A)(1)(d), (B)(1)(d), or (C)(1)(d) of this section, the department shall designate a four-year adjusted cohort graduation rate of ninety-three per cent or higher for an "A" and a five-year cohort graduation rate of ninety-five per cent or higher for an "A."

(e) The overall score under the value-added progress dimension of a school district or building, for which the department shall use up to three years of value-added data as available. The letter grade assigned for this growth measure shall be as follows:

(i) A score that is at least one standard error of measure above the mean score shall be designated as an "A."

(ii) A score that is less than one standard error of measure above but greater than one standard error of measure below the mean score shall be designated as a "B."

(iii) A score that is less than or equal to one standard error of measure below the mean score but greater than two standard errors of measure below the mean score shall be designated as a "C."

(iv) A score that is less than or equal to two standard errors of measure below the mean score but is greater than three standard errors of measure below the mean score shall be designated as a "D."

(v) A score that is less than or equal to three standard errors of measure below the mean score shall be designated as an "F."

Whenever the value-added progress dimension is used as a graded performance measure in this division and divisions (B) and (C) of this section, whether as an overall measure or as a measure of separate subgroups, the grades for the measure shall be calculated in the same manner as prescribed in division (A)(1)(e) of this section.

(f) The value-added progress dimension score for a school district or building disaggregated for each of the following subgroups: students identified as gifted, students with disabilities, and students whose performance places them in the lowest quintile for achievement on a statewide basis. Each subgroup shall be a separate graded measure.

(2) Not later than April 30, 2013, the state board of education shall adopt a resolution describing the performance measures, benchmarks, and grading system for the 2012-2013 school year and, not later than June 30, 2013, shall adopt rules in accordance with Chapter 119. of the Revised Code that prescribe the methods by which the performance measures under division (A)(1) of this section shall be assessed and assigned a letter grade, including performance benchmarks for each letter grade.

At least forty-five days prior to the state board's adoption of rules to prescribe the methods by which the performance measures under division (A)(1) of this section shall be assessed and assigned a letter grade, the department shall conduct a public presentation before the standing committees of the house of representatives and the senate that consider education legislation describing such methods, including performance benchmarks.

(3) There shall not be an overall letter grade for a school district or building for the 2012-2013 school year.

(B)(1) For the 2013-2014 school year, the department shall issue grades as described in division (F) of this section for each of the following performance measures:

(a) Annual measurable objectives;

(b) Performance index score for a school district or building. Grades shall be awarded as a percentage of the total possible points on the performance index system as created by the department. In adopting benchmarks for assigning letter grades under division (B)(1)(b) of this section, the state board shall designate ninety per cent or higher for an "A," at least seventy per cent but not more than

eighty per cent for a "C," and less than fifty per cent for an "F."

(c) The extent to which the school district or building meets each of the applicable performance indicators established by the state board under section 3302.03 of the Revised Code and the percentage of applicable performance indicators that have been achieved. In adopting benchmarks for assigning letter grades under division (B)(1)(c) of this section, the state board shall designate ninety per cent or higher for an "A."

(d) The four- and five-year adjusted cohort graduation rates;

(e) The overall score under the value-added progress dimension of a school district or building, for which the department shall use up to three years of value-added data as available.

(f) The value-added progress dimension score for a school district or building disaggregated for each of the following subgroups: students identified as gifted in superior cognitive ability and specific academic ability fields under Chapter 3324. of the Revised Code, students with disabilities, and students whose performance places them in the lowest quintile for achievement on a statewide basis. Each subgroup shall be a separate graded measure.

(g) Whether a school district or building is making progress in improving literacy in grades kindergarten through three, as determined using a method prescribed by the state board. The state board shall adopt rules to prescribe benchmarks and standards for assigning grades to districts and buildings for purposes of division (B)(1)(g) of this section. In adopting benchmarks for assigning letter grades under divisions (B)(1)(g) and (C)(1)(g) of this section, the state board shall determine progress made based on the reduction in the total percentage of students scoring below grade level, or below proficient, compared from year to year on the reading and writing diagnostic assessments administered under section 3301.0715 of the Revised Code and the third grade English language arts assessment under section 3301.0710 of the Revised Code, as applicable. The state board shall designate for a "C" grade a value that is not lower than the statewide average value for this measure. No grade shall be issued under divisions (B)(1)(g) and (C)(1)(g) of this section for a district or building in which less than five per cent of students have scored below grade level on the diagnostic assessment administered to students in kindergarten under division (B)(1) of section 3313.608 of the Revised Code.

(h) For a high mobility school district or building, an additional value-added progress dimension score. For this measure, the department shall use value-added data from the most recent school year available and shall use assessment scores for only those students to whom the district or building has administered the assessments prescribed by section 3301.0710 of the Revised Code for each of the two most recent consecutive school years.

As used in this division, "high mobility school district or building" means a school district or building where at least twenty-five per cent of its total enrollment is made up of students who have attended that school district or building for less than one year.

(2) In addition to the graded measures in division (B)(1) of this section, the department shall include on a school district's or building's report card all of the following without an assigned letter grade:

(a) The percentage of students enrolled in a district or building participating in advanced placement classes and the percentage of those students who received a score of three or better on advanced placement examinations;

(b) The number of a district's or building's students who have earned at least three college credits through dual enrollment or advanced standing programs, such as the post-secondary enrollment options program under Chapter 3365. of the Revised Code and state-approved career-technical courses offered through dual enrollment or statewide articulation, that appear on a student's transcript or other official document, either of which is issued by the institution of higher education from which the student earned the college credit. The credits earned that are reported under divisions (B)(2)(b) and (C)(2)(c) of this section shall not include any that are remedial or developmental and shall include those that count toward the curriculum requirements established for completion of a degree.

(c) The percentage of students enrolled in a district or building who have taken a national standardized test used for college admission determinations and the percentage of those students who are determined to be remediation-free in accordance with standards adopted under division (F) of section 3345.061 of the Revised Code;

(d) The percentage of the district's or the building's students who receive industry-recognized credentials as approved under section 3313.6113 of the Revised Code.

(e) The percentage of students enrolled in a district or building who are participating in an international baccalaureate program and the percentage of those students who receive a score of four or better on the international baccalaureate examinations.

(f) The percentage of the district's or building's students who receive an honors diploma under division (B) of section 3313.61 of the Revised Code.

(3) Not later than December 31, 2013, the state board shall adopt rules in accordance with Chapter 119. of the Revised Code that prescribe the methods by which the performance measures under divisions (B)(1)(f) and (B)(1)(g) of this section will be assessed and assigned a letter grade, including performance benchmarks for each grade.

At least forty-five days prior to the state board's adoption of rules to prescribe the methods by which the performance measures under division (B)(1) of this section shall be assessed and assigned a letter grade, the department shall conduct a public presentation before the standing committees of the house of representatives and the senate that consider education legislation describing such methods, including performance benchmarks.

(4) There shall not be an overall letter grade for a school district or building for the 2013-2014, 2014-2015, 2015-2016, and 2016-2017 school years.

(C)(1) For the 2014-2015, 2015-2016, 2016-2017, 2017-2018, 2018-2019, 2019-2020, and 2020-2021 school years, the department shall issue grades as described in division (F) of this section for each of the performance measures prescribed in division (C)(1) of this section. The graded measures are as follows:

(a) Annual measurable objectives. For the 2017-2018 school year, the department shall not include any subgroup data in the annual measurable objectives that includes data from fewer than twenty-five students. For the 2018-2019 school year, the department shall not include any subgroup data in the annual measurable objectives that includes data from fewer than twenty students. Beginning with the 2019-2020 school year, the department shall not include any subgroup data in the annual measurable objectives that includes data from fewer than fifteen students.

(b) Performance index score for a school district or building. Grades shall be awarded as a

percentage of the total possible points on the performance index system as created by the department. In adopting benchmarks for assigning letter grades under division (C)(1)(b) of this section, the state board shall designate ninety per cent or higher for an "A," at least seventy per cent but not more than eighty per cent for a "C," and less than fifty per cent for an "F."

(c) The extent to which the school district or building meets each of the applicable performance indicators established by the state board under section 3302.03 of the Revised Code and the percentage of applicable performance indicators that have been achieved. In adopting benchmarks for assigning letter grades under division (C)(1)(c) of this section, the state board shall designate ninety per cent or higher for an "A."

(d) The four- and five-year adjusted cohort graduation rates;

(e) The overall score under the value-added progress dimension, or another measure of student academic progress if adopted by the state board, of a school district or building, for which the department shall use up to three years of value-added data as available.

In adopting benchmarks for assigning letter grades for overall score on value-added progress dimension under division (C)(1)(e) of this section, the state board shall prohibit the assigning of a grade of "A" for that measure unless the district's or building's grade assigned for value-added progress dimension for all subgroups under division (C)(1)(f) of this section is a "C" or higher.

For the metric prescribed by division (C)(1)(e) of this section, the state board may adopt a student academic progress measure to be used instead of the value-added progress dimension. If the state board adopts such a measure, it also shall prescribe a method for assigning letter grades for the new measure that is comparable to the method prescribed in division (A)(1)(e) of this section.

(f) The value-added progress dimension score of a school district or building disaggregated for each of the following subgroups: students identified as gifted in superior cognitive ability and specific academic ability fields under Chapter 3324. of the Revised Code, students with disabilities, and students whose performance places them in the lowest quintile for achievement on a statewide basis, as determined by a method prescribed by the state board. Each subgroup shall be a separate graded measure.

The state board may adopt student academic progress measures to be used instead of the value-added progress dimension. If the state board adopts such measures, it also shall prescribe a method for assigning letter grades for the new measures that is comparable to the method prescribed in division (A)(1)(e) of this section.

(g) Whether a school district or building is making progress in improving literacy in grades kindergarten through three, as determined using a method prescribed by the state board. The state board shall adopt rules to prescribe benchmarks and standards for assigning grades to a district or building for purposes of division (C)(1)(g) of this section. The state board shall designate for a "C" grade a value that is not lower than the statewide average value for this measure. No grade shall be issued under division (C)(1)(g) of this section for a district or building in which less than five per cent of students have scored below grade level on the kindergarten diagnostic assessment under division (B)(1) of section 3313.608 of the Revised Code.

(h) For a high mobility school district or building, an additional value-added progress dimension score. For this measure, the department shall use value-added data from the most recent school year available and shall use assessment scores for only those students to whom the district or

building has administered the assessments prescribed by section 3301.0710 of the Revised Code for each of the two most recent consecutive school years.

As used in this division, "high mobility school district or building" means a school district or building where at least twenty-five per cent of its total enrollment is made up of students who have attended that school district or building for less than one year.

(2) In addition to the graded measures in division (C)(1) of this section, the department shall include on a school district's or building's report card all of the following without an assigned letter grade:

(a) The percentage of students enrolled in a district or building who have taken a national standardized test used for college admission determinations and the percentage of those students who are determined to be remediation-free in accordance with the standards adopted under division (F) of section 3345.061 of the Revised Code;

(b) The percentage of students enrolled in a district or building participating in advanced placement classes and the percentage of those students who received a score of three or better on advanced placement examinations;

(c) The percentage of a district's or building's students who have earned at least three college credits through advanced standing programs, such as the college credit plus program under Chapter 3365. of the Revised Code and state-approved career-technical courses offered through dual enrollment or statewide articulation, that appear on a student's college transcript issued by the institution of higher education from which the student earned the college credit. The credits earned that are reported under divisions (B)(2)(b) and (C)(2)(c) of this section shall not include any that are remedial or developmental and shall include those that count toward the curriculum requirements established for completion of a degree.

(d) The percentage of the district's or building's students who receive an honor's diploma under division (B) of section 3313.61 of the Revised Code;

(e) The percentage of the district's or building's students who receive industry-recognized credentials as approved under section 3313.6113 of the Revised Code;

(f) The percentage of students enrolled in a district or building who are participating in an international baccalaureate program and the percentage of those students who receive a score of four or better on the international baccalaureate examinations;

(g) The results of the college and career-ready assessments administered under division (B)(1) of section 3301.0712 of the Revised Code;

(h) Whether the school district or building has implemented a positive behavior intervention and supports framework in compliance with the requirements of section 3319.46 of the Revised Code, notated as a "yes" or "no" answer.

(3) The state board shall adopt rules pursuant to Chapter 119. of the Revised Code that establish a method to assign an overall grade for a school district or school building for the 2017-2018 school year and each school year thereafter. The rules shall group the performance measures in divisions (C)(1) and (2) of this section into the following components:

(a) Gap closing, which shall include the performance measure in division (C)(1)(a) of this section;

(b) Achievement, which shall include the performance measures in divisions (C)(1)(b) and

(c) of this section;

(c) Progress, which shall include the performance measures in divisions (C)(1)(e) and (f) of this section;

(d) Graduation, which shall include the performance measure in division (C)(1)(d) of this section;

(e) Kindergarten through third-grade literacy, which shall include the performance measure in division (C)(1)(g) of this section;

(f) Prepared for success, which shall include the performance measures in divisions (C)(2)(a), (b), (c), (d), (e), and (f) of this section. The state board shall develop a method to determine a grade for the component in division (C)(3)(f) of this section using the performance measures in divisions (C)(2)(a), (b), (c), (d), (e), and (f) of this section. When available, the state board may incorporate the performance measure under division (C)(2)(g) of this section into the component under division (C)(3)(f) of this section. When determining the overall grade for the prepared for success component prescribed by division (C)(3)(f) of this section, no individual student shall be counted in more than one performance measure. However, if a student qualifies for more than one performance measure in the component, the state board may, in its method to determine a grade for the component, specify an additional weight for such a student that is not greater than or equal to 1.0. In determining the overall score under division (C)(3)(f) of this section, the state board shall ensure that the pool of students included in the performance measures aggregated under that division are all of the students included in the four- and five-year adjusted graduation cohort.

In the rules adopted under division (C)(3) of this section, the state board shall adopt a method for determining a grade for each component in divisions (C)(3)(a) to (f) of this section. The state board also shall establish a method to assign an overall grade of "A," "B," "C," "D," or "F" using the grades assigned for each component. The method the state board adopts for assigning an overall grade shall give equal weight to the components in divisions (C)(3)(b) and (c) of this section.

At least forty-five days prior to the state board's adoption of rules to prescribe the methods for calculating the overall grade for the report card, as required by this division, the department shall conduct a public presentation before the standing committees of the house of representatives and the senate that consider education legislation describing the format for the report card, weights that will be assigned to the components of the overall grade, and the method for calculating the overall grade.

(D) For the 2021-2022 school year and each school year thereafter, all of the following apply:

(1) The department shall include on a school district's or building's report card all of the following performance measures without an assigned performance rating:

(a) Whether the district or building meets the gifted performance indicator under division (A)(2) of section 3302.02 of the Revised Code and the extent to which the district or building meets gifted indicator performance benchmarks;

(b) The extent to which the district or building meets the chronic absenteeism indicator under division (A)(3) of section 3302.02 of the Revised Code;

(c) Performance index score percentage for a district or building, which shall be calculated by dividing the district's or building's performance index score according to the performance index system created by the department by the maximum performance index score for a district or building. The maximum performance index score shall be as follows:



(i) For a building, the average of the highest two per cent of performance index scores achieved by a building for the school year for which a report card is issued;

(ii) For a district, the average of the highest two per cent of performance index scores achieved by a district for the school year for which a report card is issued.

(d) The overall score under the value-added progress dimension of a district or building, for which the department shall use three consecutive years of value-added data. In using three years of value-added data to calculate the measure prescribed under division (D)(1)(d) of this section, the department shall assign a weight of fifty per cent to the most recent year's data and a weight of twenty-five per cent to the data of each of the other years. However, if three consecutive years of value-added data is not available, the department shall use prior years of value-added data to calculate the measure, as follows:

(i) If two consecutive years of value-added data is not available, the department shall use one year of value-added data to calculate the measure.

(ii) If two consecutive years of value-added data is available, the department shall use two consecutive years of value-added data to calculate the measure. In using two years of value-added data to calculate the measure, the department shall assign a weight of sixty-seven per cent to the most recent year's data and a weight of thirty-three per cent to the data of the other year.

(e) The four-year adjusted cohort graduation rate.

(f) The five-year adjusted cohort graduation rate.

(g) The percentage of students in the district or building who score proficient or higher on the reading segment of the third grade English language arts assessment under section 3301.0710 of the Revised Code.

To the extent possible, the department shall include the results of the summer administration of the third grade reading assessment under section 3301.0710 of the Revised Code in the performance measures prescribed under divisions (D)(1)(g) and (h) of this section.

(h) Whether a district or building is making progress in improving literacy in grades kindergarten through three, as determined using a method prescribed by the department. The method shall determine progress made based on the reduction in the total percentage of students scoring below grade level, or below proficient, compared from year to year on the reading segments of the diagnostic assessments administered under section 3301.0715 of the Revised Code, including the kindergarten readiness assessment, and the third grade English language arts assessment under section 3301.0710 of the Revised Code, as applicable. The method shall not include a deduction for students who did not pass the third grade English language arts assessment under section 3301.0710 of the Revised Code and were not on a reading improvement and monitoring plan.

The performance measure prescribed under division (D)(1)(h) of this section shall not be included on the report card of a district or building in which less than ten per cent of students have scored below grade level on the diagnostic assessment administered to students in kindergarten under division (B)(1) of section 3313.608 of the Revised Code.

(i) The percentage of students in a district or building who are promoted to the fourth grade and not subject to retention under division (A)(2) of section 3313.608 of the Revised Code;

(j) A post-secondary readiness measure. This measure shall be calculated by dividing the number of students included in the four-year adjusted graduation rate cohort who demonstrate post-

secondary readiness by the total number of students included in the denominator of the four-year adjusted graduation rate cohort. Demonstration of post-secondary readiness shall include a student doing any of the following:

(i) Attaining a remediation-free score, in accordance with standards adopted under division (F) of section 3345.061 of the Revised Code, on a nationally standardized assessment prescribed under division (B)(1) of section 3301.0712 of the Revised Code;

(ii) Attaining required scores on three or more advanced placement or international baccalaureate examinations. The required score for an advanced placement examination shall be a three or better. The required score for an international baccalaureate examination shall be a four or better. A student may satisfy this condition with any combination of advanced placement or international baccalaureate examinations.

(iii) Earning at least twelve college credits through advanced standing programs, such as the college credit plus program under Chapter 3365. of the Revised Code, an early college high school program under section 3313.6013 of the Revised Code, and state-approved career-technical courses offered through dual enrollment or statewide articulation, that appear on a student's college transcript issued by the institution of higher education from which the student earned the college credit. Earned credits reported under division (D)(1)(j)(iii) of this section shall include credits that count toward the curriculum requirements established for completion of a degree, but shall not include any remedial or developmental credits.

(iv) Meeting the additional criteria for an honors diploma under division (B) of section 3313.61 of the Revised Code;

(v) Earning an industry-recognized credential or license issued by a state agency or board for practice in a vocation that requires an examination for issuance of that license approved under section 3313.6113 of the Revised Code;

(vi) Satisfying any of the following conditions:

(I) Completing a pre-apprenticeship aligned with options established under section 3313.904 of the Revised Code in the student's chosen career field;

(II) Completing an apprenticeship registered with the apprenticeship council established under section 4139.02 of the Revised Code in the student's chosen career field;

(III) Providing evidence of acceptance into an apprenticeship program after high school that is restricted to participants eighteen years of age or older.

(vii) Earning a cumulative score of proficient or higher on three or more state technical assessments aligned with section 3313.903 of the Revised Code in a single career pathway;

(viii) Earning an OhioMeansJobs-readiness seal established under section 3313.6112 of the Revised Code and completing two hundred fifty hours of an internship or other work-based learning experience ~~approved that is either:~~

(I) Approved by the business advisory council established under section 3313.82 of the Revised Code that represents the student's district; or

(II) Aligned to the career-technical education pathway approved by the department in which the student is enrolled.

(ix) Providing evidence that the student has enlisted in a branch of the armed services of the United States as defined in section 5910.01 of the Revised Code.

A student who satisfies more than one of the conditions prescribed under this division shall be counted as one student for the purposes of calculating the measure prescribed under division (D) (1)(j) of this section.

(2) In addition to the performance measures under division (D)(1) of this section, the department shall report on a district's or building's report card all of the following data without an assigned performance rating:

(a) The applicable performance indicators established by the state board under division (A) (1) of section 3302.02 of the Revised Code;

(b) The overall score under the value-added progress dimension of a district or building for the most recent school year;

(c) A composite of the overall scores under the value-added progress dimension of a district or building for the previous three school years or, if only two years of value-added data are available, for the previous two years;

(d) The percentage of students included in the four- and five-year adjusted cohort graduation rates of a district or building who did not receive a high school diploma under section 3313.61 or 3325.08 of the Revised Code. To the extent possible, the department shall disaggregate that data according to the following categories:

(i) Students who are still enrolled in the district or building and receiving general education services;

(ii) Students with an individualized education program, as defined in section 3323.01 of the Revised Code, who satisfied the conditions for a high school diploma under section 3313.61 or 3325.08 of the Revised Code, but opted not to receive a diploma and are still receiving education services;

(iii) Students with an individualized education program who have not yet satisfied conditions for a high school diploma under section 3313.61 or 3325.08 of the Revised Code and who are still receiving education services;

(iv) Students who are no longer enrolled in any district or building;

(v) Students who, upon enrollment in the district or building for the first time, had completed fewer units of high school instruction required under section 3313.603 of the Revised Code than other students in the four- or five-year adjusted cohort graduation rate.

The department may disaggregate the data prescribed under division (D)(2)(d) of this section according to other categories that the department determines are appropriate.

(e) The results of the kindergarten diagnostic assessment prescribed under division (D) of section 3301.079 of the Revised Code;

(f) Post-graduate outcomes for students who were enrolled in a district or building and received a high school diploma under section 3313.61 or 3325.08 of the Revised Code in the school year prior to the school year for which the report card is issued, including the percentage of students who:

(i) Enrolled in a post-secondary educational institution. To the extent possible, the department shall disaggregate that data according to whether the student enrolled in a four-year institution of higher education, a two-year institution of higher education, an Ohio technical center that provides adult technical education services and is recognized by the chancellor of higher education, or another

type of post-secondary educational institution.

(ii) Entered an apprenticeship program registered with the apprenticeship council established under Chapter 4139. of the Revised Code. The department may include other job training programs with similar rigor and outcomes.

(iii) Attained gainful employment, as determined by the department;

(iv) Enlisted in a branch of the armed forces of the United States, as defined in section 5910.01 of the Revised Code.

(g) Whether the school district or building has implemented a positive behavior intervention and supports framework in compliance with the requirements of section 3319.46 of the Revised Code, notated with a "yes" or "no";

(h) The number and percentage of high school seniors in each school year who completed the free application for federal student aid;

(i) Beginning with the report card issued under this section for the 2022-2023 school year, a student opportunity profile measure that reports data regarding the opportunities provided to students by a district or building. To the extent possible, and when appropriate, the data shall be disaggregated by grade level and subgroup. The measure also shall include data regarding the statewide average, the average for similar school districts, and, for a building, the average for the district in which the building is located. The measure shall include all of the following data for the district or building:

(i) The average ratio of teachers of record to students in each grade level in a district or building;

(ii) The average ratio of school counselors to students in a district or building;

(iii) The average ratio of nurses to students in a district or building;

(iv) The average ratio of licensed librarians and library media specialists to students in a district or building;

(v) The average ratio of social workers to students in a district or building;

(vi) The average ratio of mental health professionals to students in a district or building;

(vii) The average ratio of paraprofessionals to students in a district or building;

(viii) The percentage of teachers with fewer than three years of experience teaching in any school;

(ix) The percentage of principals with fewer than three years of experience as a principal in any school;

(x) The percentage of teachers who are not teaching in the subject or field for which they are certified or licensed;

(xi) The percentage of kindergarten students who are enrolled in all-day kindergarten, as defined in section 3321.05 of the Revised Code;

(xii) The percentage of students enrolled in a performing or visual arts course;

(xiii) The percentage of students enrolled in a physical education or wellness course;

(xiv) The percentage of students enrolled in a world language course;

(xv) The percentage of students in grades seven through twelve who are enrolled in a career-technical education course;

(xvi) The percentage of students participating in one or more cocurricular activities;

(xvii) The percentage of students participating in advance placement courses, international

baccalaureate courses, honors courses, or courses offered through the college credit plus program established under Chapter 3365. of the Revised Code;

(xviii) The percentage of students identified as gifted in superior cognitive ability and specific academic ability fields under Chapter 3324. of the Revised Code and receiving gifted services pursuant to that chapter;

(xix) The percentage of students participating in enrichment or support programs offered by the district or building outside of the normal school day;

(xx) The percentage of eligible students participating each school day in school breakfast programs offered by the district or building in accordance with section 3313.813 or 3313.818 of the Revised Code;

(xxi) The percentage of students who are transported by a school bus each school day;

(xxii) The ratio of portable technology devices that students may take home to the number of students.

The department shall include only opportunity measures at the building level for which data for buildings is available, as determined by a school district.

(j) The percentage of students included in the four- and five-year adjusted cohort graduation rates of the district or building who completed all of grades nine through twelve while enrolled in the district or building;

(k) The percentage of students in the district or building to whom both of the following apply:

(i) The students are promoted to fourth grade and not subject to retention under division (A) (2) of section 3313.608 of the Revised Code.

(ii) The students completed all of the grade levels offered prior to the fourth grade in the district or building.

(3) Except as provided in division (D)(3)(f) of this section, the department shall use the state board's method prescribed under rules adopted under division (D)(4) of this section to assign performance ratings of "one star," "two stars," "three stars," "four stars," or "five stars," as described in division (F) of this section, for a district or building for the individual components prescribed under division (D)(3) of this section. The department also shall assign an overall performance rating for a district or building in accordance with division (D)(3)(g) of this section. The method shall use the performance measures prescribed under division (D)(1) of this section to calculate performance ratings for components. The method may report data under division (D)(2) of this section with corresponding components, but shall not use the data to calculate performance ratings for that component. The performance measures and reported data shall be grouped together into components as follows:

(a) Gap closing. In addition to other criteria determined appropriate by the department, performance ratings for the gap closing component shall reflect whether each of the following performance measures are met or not met:

(i) The gifted performance indicator as described in division (D)(1)(a) of this section;

(ii) The chronic absenteeism indicator as described in division (D)(1)(b) of this section;

(iii) For English learners, an English language proficiency improvement indicator established by the department;

- (iv) The subgroup graduation targets;
- (v) The subgroup achievement targets in both mathematics and English language arts;
- (vi) The subgroup progress targets in both mathematics and English language arts.

Achievement and progress targets under division (D)(3)(a) of this section shall be calculated individually, and districts and buildings shall receive a status of met or not met on each measure. The department shall not require a subgroup of a district or building to meet both the achievement and progress targets at the same time to receive a status of met.

The department shall not include any subgroup data in this measure that includes data from fewer than fifteen students. Any penalty for failing to meet the required assessment participation rate must be partially in proportion to how close the district or building was to meeting the rate requirement.

(b) Achievement, which shall include the performance measure in division (D)(1)(c) of this section and the reported data in division (D)(2)(a) of this section. Performance ratings for the achievement component shall be awarded as a percentage of the maximum performance index score described in division (D)(1)(c) of this section.

(c) Progress, which shall include the performance measure in division (D)(1)(d) of this section and the reported data in divisions (D)(2)(b) and (c) of this ~~amendment~~section;

(d) Graduation, which shall include the performance measures in divisions (D)(1)(e) and (f) of this section and the reported data in divisions (D)(2)(d) and (j) of this section. The four-year adjusted cohort graduation rate shall be assigned a weight of sixty per cent and the five-year adjusted cohort graduation rate shall be assigned a weight of forty per cent;

(e) Early literacy, which shall include the performance measures in divisions (D)(1)(g), (h), and (i) of this section and the reported data in divisions (D)(2)(e) and (k) of this section.

If the measure prescribed under division (D)(1)(h) of this section is included in a report card, performance ratings for the early literacy component shall give a weight of forty per cent to the measure prescribed under division (D)(1)(g) of this section, a weight of thirty-five per cent to the measure prescribed under division (D)(1)(i) of this section, and a weight of twenty-five per cent to the measure prescribed under division (D)(1)(h) of this section.

If the measure prescribed under division (D)(1)(h) of this section is not included in a report card of a district or building, performance ratings for the early literacy component shall give a weight of sixty per cent to the measure prescribed under division (D)(1)(g) of this section and a weight of forty per cent to the measure prescribed under division (D)(1)(i) of this section.

(f) College, career, workforce, and military readiness, which shall include the performance measure in division (D)(1)(j) of this section and the reported data in division (D)(2)(f) of this section.

For the 2021-2022, 2022-2023, and 2023-2024 school years, the department only shall report the data for, and not assign a performance rating to, the college, career, workforce, and military readiness component. The reported data shall include the percentage of students who demonstrate post-secondary readiness using any of the options described in division (D)(1)(j) of this section.

The department shall analyze the data included in the performance measure prescribed in division (D)(1)(j) of this section for the 2021-2022, 2022-2023, and 2023-2024 school years. Using that data, the department shall develop and propose rules for a method to assign a performance rating to the college, career, workforce, and military readiness component based on that measure. The

method to assign a performance rating shall not include a tiered structure or per student bonuses. The rules shall specify that a district or building shall not receive lower than a performance rating of three stars for the component if the district's or building's performance on the component meets or exceeds a level of improvement set by the department. Notwithstanding division (D)(4)(b) of this section, more than half of the total districts and buildings may earn a performance rating of three stars on this component to account for the districts and buildings that earned a performance rating of three stars because they met or exceeded the level of improvement set by the department.

The department shall submit the rules to the joint committee on agency rule review. The committee shall conduct at least one public hearing on the proposed rules and approve or disapprove the rules. If the committee approves the rules, the state board shall adopt the rules in accordance with Chapter 119. of the Revised Code. If the rules are adopted, the department shall assign a performance rating to the college, career, workforce, and military readiness component under the rules beginning with the 2024-2025 school year, and for each school year thereafter. If the committee disapproves the rules, the component shall be included in the report card only as reported data for the 2024-2025 school year, and each school year thereafter.

(g)(i) Except as provided for in division (D)(3)(g)(ii) of this section, beginning with the 2022-2023 school year, under the state board's method prescribed under rules adopted in division (D) (4) of this section, the department shall use the performance ratings assigned for the components prescribed in divisions (D)(3)(a) to (e) of this section to determine and assign an overall performance rating of "one star," "one and one-half stars," "two stars," "two and one-half stars," "three stars," "three and one-half stars," "four stars," "four and one-half stars," or "five stars" for a district or building. The method shall give equal weight to the components in divisions (D)(3)(b) and (c) of this section. The method shall give equal weight to the components in divisions (D)(3)(a), (d), and (e) of this section. The individual weights of each of the components prescribed in divisions (D)(3)(a), (d), and (e) of this section shall be equal to one-half of the weight given to the component prescribed in division (D)(3)(b) of this section.

(ii) If the joint committee on agency rule review approves the department's rules regarding the college, career, workforce, and military readiness component as described in division (D)(3)(f) of this section, for the 2024-2025 school year, and each school year thereafter, the state board's method shall use the components in divisions (D)(3)(a), (b), (c), (d), (e), and (f) of this section to calculate the overall performance rating. The method shall give equal weight to the components in divisions (D)(3)(b) and (c) of this section. The method shall give equal weight to the components prescribed in divisions (D)(3)(a), (d), (e), and (f) of this section. The individual weights of each of the components prescribed in divisions (D)(3)(a), (d), (e), and (f) of this section shall be equal to one-half the weight given to the component prescribed in division (D)(3)(b) of this section.

If the joint committee on agency rule review disapproves the department's rules regarding the college, career, workforce, and military readiness component as described in division (D)(3)(f) of this section, division (D)(3)(g)(ii) of this section does not apply.

(4)(a) The state board shall adopt rules in accordance with Chapter 119. of the Revised Code to establish the performance criteria, benchmarks, and rating system necessary to implement divisions (D) and (F) of this section, including the method for the department to assign performance ratings under division (D)(3) of this section.

(b) In establishing the performance criteria, benchmarks, and rating system, the state board shall consult with stakeholder groups and advocates that represent parents, community members, students, business leaders, and educators from different school typology regions. The state board shall use data from prior school years and simulations to ensure that there is meaningful differentiation among districts and buildings across all performance ratings and that, except as permitted in division (D)(3)(f) of this section, more than half of all districts or buildings do not earn the same performance rating in any component or overall performance rating.

(c) The state board shall adopt the rules prescribed by division (D)(4) of this section not later than March 31, 2022. However, the department shall notify districts and buildings of the changes to the report card prescribed in law not later than one week after the effective date of this amendment.

(d) Prior to adopting or updating rules under division (D)(4) of this section, the president of the state board and the department shall conduct a public presentation before the standing committees of the house of representatives and the senate that consider primary and secondary education legislation describing the format for the report card and the performance criteria, benchmarks, and rating system, including the method to assign performance ratings under division (D)(3) of this section.

(E) On or after July 1, 2015, the state board may develop a measure of student academic progress for high school students using only data from assessments in English language arts and mathematics. If the state board develops this measure, each school district and applicable school building shall be assigned a separate letter grade for it not sooner than the 2017-2018 school year. The district's or building's grade for that measure shall not be included in determining the district's or building's overall letter grade.

(F)(1) The letter grades assigned to a school district or building under this section shall be as follows:

- (a) "A" for a district or school making excellent progress;
- (b) "B" for a district or school making above average progress;
- (c) "C" for a district or school making average progress;
- (d) "D" for a district or school making below average progress;
- (e) "F" for a district or school failing to meet minimum progress.

(2) For the overall performance rating under division (D)(3) of this section, the department shall include a descriptor for each performance rating as follows:

- (a) "Significantly exceeds state standards" for a performance rating of five stars;
- (b) "Exceeds state standards" for a performance rating of four stars or four and one-half stars;
- (c) "Meets state standards" for a performance rating of three stars or three and one-half stars;
- (d) "Needs support to meet state standards" for a performance rating of two stars or two and one-half stars;
- (e) "Needs significant support to meet state standards" for a performance rating of one star or one and one-half stars.

(3) For performance ratings for each component under divisions (D)(3)(a) to (f) of this section, the state board shall include a description of each component and performance rating. The description shall include component-specific context to each performance rating earned, estimated comparisons to other school districts and buildings if appropriate, and any other information



determined by the state board. The descriptions shall be not longer than twenty-five words in length when possible. In addition to such descriptions, the state board shall include the descriptors in division (F)(2) of this section for component performance ratings.

(4) Each report card issued under this section shall include all of the following:

(a) A graphic that depicts the performance ratings of a district or school on a color scale. The color associated with a performance rating of three stars shall be green and the color associated with a performance rating of one star shall be red.

(b) An arrow graphic that shows data trends for performance ratings for school districts or buildings. The state board shall determine the data to be used for this graphic, which shall include at least the three most recent years of data.

(c) A description regarding the weights that are assigned to each component and used to determine an overall performance rating, as prescribed under division (D)(3)(g) of this section, which shall be included in the presentation of the overall performance rating on each report card.

(G) When reporting data on student achievement and progress, the department shall disaggregate that data according to the following categories:

(1) Performance of students by grade-level;

(2) Performance of students by race and ethnic group;

(3) Performance of students by gender;

(4) Performance of students grouped by those who have been enrolled in a district or school for three or more years;

(5) Performance of students grouped by those who have been enrolled in a district or school for more than one year and less than three years;

(6) Performance of students grouped by those who have been enrolled in a district or school for one year or less;

(7) Performance of students grouped by those who are economically disadvantaged;

(8) Performance of students grouped by those who are enrolled in a conversion community school established under Chapter 3314. of the Revised Code;

(9) Performance of students grouped by those who are classified as English learners;

(10) Performance of students grouped by those who have disabilities;

(11) Performance of students grouped by those who are classified as migrants;

(12) Performance of students grouped by those who are identified as gifted in superior cognitive ability and the specific academic ability fields of reading and math pursuant to Chapter 3324. of the Revised Code. In disaggregating specific academic ability fields for gifted students, the department shall use data for those students with specific academic ability in math and reading. If any other academic field is assessed, the department shall also include data for students with specific academic ability in that field as well.

(13) Performance of students grouped by those who perform in the lowest quintile for achievement on a statewide basis, as determined by a method prescribed by the state board.

The department may disaggregate data on student performance according to other categories that the department determines are appropriate. To the extent possible, the department shall disaggregate data on student performance according to any combinations of two or more of the categories listed in divisions (G)(1) to (13) of this section that it deems relevant.

In reporting data pursuant to division (G) of this section, the department shall not include in the report cards any data statistical in nature that is statistically unreliable or that could result in the identification of individual students. For this purpose, the department shall not report student performance data for any group identified in division (G) of this section that contains less than ten students. If the department does not report student performance data for a group because it contains less than ten students, the department shall indicate on the report card that is why data was not reported.

(H) The department may include with the report cards any additional education and fiscal performance data it deems valuable.

(I) The department shall include on each report card a list of additional information collected by the department that is available regarding the district or building for which the report card is issued. When available, such additional information shall include student mobility data disaggregated by race and socioeconomic status, college enrollment data, and the reports prepared under section 3302.031 of the Revised Code.

The department shall maintain a site on the world wide web. The report card shall include the address of the site and shall specify that such additional information is available to the public at that site. The department shall also provide a copy of each item on the list to the superintendent of each school district. The district superintendent shall provide a copy of any item on the list to anyone who requests it.

(J)(1)(a) Except as provided in division (J)(1)(b) of this section, for any district that sponsors a conversion community school under Chapter 3314. of the Revised Code, the department shall combine data regarding the academic performance of students enrolled in the community school with comparable data from the schools of the district for the purpose of determining the performance of the district as a whole on the report card issued for the district under this section or section 3302.033 of the Revised Code.

(b) The department shall not combine data from any conversion community school that a district sponsors if a majority of the students enrolled in the conversion community school are enrolled in a dropout prevention and recovery program that is operated by the school, as described in division (A)(4)(a) of section 3314.35 of the Revised Code. The department shall include as an addendum to the district's report card the ratings and performance measures that are required under section 3314.017 of the Revised Code for any community school to which division (J)(1)(b) of this section applies. This addendum shall include, at a minimum, the data specified in divisions (C)(1)(a), (C)(2), and (C)(3) of section 3314.017 of the Revised Code.

(2) Any district that leases a building to a community school located in the district or that enters into an agreement with a community school located in the district whereby the district and the school endorse each other's programs may elect to have data regarding the academic performance of students enrolled in the community school combined with comparable data from the schools of the district for the purpose of determining the performance of the district as a whole on the district report card. Any district that so elects shall annually file a copy of the lease or agreement with the department.

(3) Any municipal school district, as defined in section 3311.71 of the Revised Code, that sponsors a community school located within the district's territory, or that enters into an agreement

with a community school located within the district's territory whereby the district and the community school endorse each other's programs, may exercise either or both of the following elections:

(a) To have data regarding the academic performance of students enrolled in that community school combined with comparable data from the schools of the district for the purpose of determining the performance of the district as a whole on the district's report card;

(b) To have the number of students attending that community school noted separately on the district's report card.

The election authorized under division (J)(3)(a) of this section is subject to approval by the governing authority of the community school.

Any municipal school district that exercises an election to combine or include data under division (J)(3) of this section, by the first day of October of each year, shall file with the department documentation indicating eligibility for that election, as required by the department.

(K) The department shall include on each report card the percentage of teachers in the district or building who are properly certified or licensed teachers, as defined in section 3319.074 of the Revised Code, and a comparison of that percentage with the percentages of such teachers in similar districts and buildings.

(L)(1) In calculating English language arts, mathematics, science, American history, or American government assessment passage rates used to determine school district or building performance under this section, the department shall include all students taking an assessment with accommodation or to whom an alternate assessment is administered pursuant to division (C)(1) or (3) of section 3301.0711 of the Revised Code and all students who take substitute examinations approved under division (B)(4) of section 3301.0712 of the Revised Code in the subject areas of science, American history and American government.

(2) In calculating performance index scores, rates of achievement on the performance indicators established by the state board under section 3302.02 of the Revised Code, and annual measurable objectives for determining adequate yearly progress for school districts and buildings under this section, the department shall do all of the following:

(a) Include for each district or building only those students who are included in the ADM certified for the first full school week of October and are continuously enrolled in the district or building through the time of the spring administration of any assessment prescribed by division (A) (1) or (B)(1) of section 3301.0710 or division (B) of section 3301.0712 of the Revised Code that is administered to the student's grade level;

(b) Include cumulative totals from both the fall and spring administrations of the third grade English language arts achievement assessment and, to the extent possible, the summer administration of that assessment;

(c) Except as required by the No Child Left Behind Act of 2001, exclude for each district or building any English learner who has been enrolled in United States schools for less than one full school year.

(M) Beginning with the 2015-2016 school year and at least once every three years thereafter, the state board of education shall review and may adjust the benchmarks for assigning letter grades or performance ratings to the performance measures and components prescribed under divisions (C)

(3), (D), and (E) of this section.

Sec. 3303.07. (A) As used in this section:

(1) "Lead district" has the same meaning as in section 3317.023 of the Revised Code;

(2) "Ohio technical center" has the same meaning as in section 3333.94 of the Revised Code.

(B) The department of education shall establish the student pathways for career success grant program to provide grants to lead districts and Ohio technical centers for the purpose of improving or expanding upon career-technical education programming that meets state or regional workforce needs.

(C) The state board of education shall adopt rules in accordance with Chapter 119. of the Revised Code to administer the program that address all of the following:

(1) Grant eligibility requirements;

(2) Grant application forms and procedures, including reapplication procedures;

(3) Any other rules the state board considers necessary for the operation of the program.

(D) When adopting rules under division (C) of this section, the state board may prioritize the awarding of grants for career-technical education programs that prepare students for occupations included in the list of in-demand jobs created under section 6301.11 of the Revised Code.

Sec. 3313.6113. (A) The superintendent of public instruction, in collaboration with the governor's office of workforce transformation and representatives of business organizations, shall establish a committee to develop a list of industry-recognized credentials and licenses that may be used to qualify for a high school diploma under division (A)(3) of section 3313.618 of the Revised Code and shall be used for state report card purposes under section 3302.03 of the Revised Code. The state superintendent shall appoint the members of the committee not later than January 1, 2018.

(B) The committee shall do the following:

(1) Establish criteria for acceptable industry-recognized credentials and licenses aligned with the in-demand jobs list published by the department of job and family services;

(2) Review the list of industry-recognized credentials and licenses that was in existence on January 1, 2018, and update the list as it considers necessary;

(3) Review and update the list of industry-recognized credentials and licenses at least biennially;

(4) Update the list of industry-recognized credentials to include a driver's license obtained by a student through a driver education course offered by a school district in accordance with section 3301.17 of the Revised Code.

Sec. 3313.905. (A) As used in this section, "digital learning" has the same meaning as in section 3301.079 of the Revised Code.

(B) The state board of education shall permit each career-technical education program approved under section 3317.161 of the Revised Code to provide remote or digital learning opportunities to students on a full-time or hybrid basis to the extent practicable.

Sec. 3317.014. (A) The multiples for the following categories of career-technical education programs approved by the department of education under section 3317.161 of the Revised Code shall be as follows:

(1) A multiple of 0.6230 for students enrolled in career-technical education workforce development programs in agricultural and environmental systems, construction technologies,

engineering and science technologies, finance, health science, information technology, and manufacturing technologies, each of which shall be defined by the department in consultation with the governor's office of workforce transformation;

(2) A multiple of 0.5905 for students enrolled in workforce development programs in business and administration, hospitality and tourism, human services, law and public safety, transportation systems, and arts and communications, each of which shall be defined by the department in consultation with the governor's office of workforce transformation;

(3) A multiple of 0.2154 for students enrolled in career-based intervention programs, which shall be defined by the department in consultation with the governor's office of workforce transformation;

(4) A multiple of 0.1830 for students enrolled in workforce development programs in education and training, marketing, workforce development academics, public administration, and career development, each of which shall be defined by the department of education in consultation with the governor's office of workforce transformation;

(5) A multiple of 0.1570 for students enrolled in family and consumer science programs, which shall be defined by the department of education in consultation with the governor's office of workforce transformation.

(B) The multiple for career-technical education associated services, as defined by the department, shall be 0.0294.

(C) The department of education shall calculate career-technical education funds for each funding unit that is a city, local, exempted village, or joint vocational school district or the community and STEM school unit as follows:

(1) For fiscal years 2022 and 2023, the sum of the following:

(a) The funding unit's category one career-technical education ADM X the multiple specified in division (A)(1) of this section X the statewide average career-technical base cost per pupil for that fiscal year X if the funding unit is a city, local, exempted village, or joint vocational school district, the district's state share percentage;

(b) The funding unit's category two career-technical education ADM X the multiple specified in division (A)(2) of this section X the statewide average career-technical base cost per pupil for that fiscal year X if the funding unit is a city, local, exempted village, or joint vocational school district, the district's state share percentage;

(c) The funding unit's category three career-technical education ADM X the multiple specified in division (A)(3) of this section X the statewide average career-technical base cost per pupil for that fiscal year X if the funding unit is a city, local, exempted village, or joint vocational school district, the district's state share percentage;

(d) The funding unit's category four career-technical education ADM X the multiple specified in division (A)(4) of this section X the statewide average career-technical base cost per pupil for that fiscal year X if the funding unit is a city, local, exempted village, or joint vocational school district, the district's state share percentage;

(e) The funding unit's category five career-technical education ADM X the multiple specified in division (A)(5) of this section X the statewide average career-technical base cost per pupil for that fiscal year X if the funding unit is a city, local, exempted village, or joint vocational school district,

the district's state share percentage.

(2) For fiscal year 2024 and each fiscal year thereafter, the sum of the following:

(a) An amount calculated in a manner determined by the general assembly times the funding unit's category one career-technical education ADM;

(b) An amount calculated in a manner determined by the general assembly times the funding unit's category two career-technical education ADM;

(c) An amount calculated in a manner determined by the general assembly times the funding unit's category three career-technical education ADM;

(d) An amount calculated in a manner determined by the general assembly times the funding unit's category four career-technical education ADM;

(e) An amount calculated in a manner determined by the general assembly times the funding unit's category five career-technical education ADM.

(3) Payment of funds calculated under division (C) of this section is subject to approval under section 3317.161 of the Revised Code.

(D) Subject to division (I) of section 3317.023 of the Revised Code, the department shall calculate career-technical associated services funds for each funding unit that is a city, local, exempted village, or joint vocational school district or the community and STEM school unit as follows:

(1) For fiscal years 2022 and 2023, the following product:

If the funding unit is a city, local, exempted village, or joint vocational school district, the funding unit's state share percentage X the multiple for career-technical education associated services specified under division (B) of this section X the statewide average career-technical base cost per pupil for that fiscal year X the sum of the funding unit's categories one through five career-technical education ADM

(2) For fiscal year 2024 and each fiscal year thereafter, an amount calculated in a manner determined by the general assembly times the funding unit's categories one through five career-technical education ADM.

~~(E)~~ Subject to ~~(E)~~(1) In accordance with division (I) of section 3317.023 of the Revised Code, the department shall pay compute career awareness and exploration funds to for each city, local, exempted village, and joint vocational school district, community school established under Chapter 3314. of the Revised Code, and STEM school established under Chapter 3326. of the Revised Code that is part of a career technical planning district. The department shall pay the lead district in each career technical planning district as follows:

~~(1)~~ (a) For fiscal years 2022 and 2023, an amount equal to the following product:

The district's or school's enrolled ADM sum of enrolled ADM for all districts and schools within the career technical planning district X \$2.50, for fiscal year 2022, or \$5, for fiscal year 2023

~~(2)~~ (b) For fiscal year 2024 and each fiscal year thereafter, an amount calculated in a manner determined by the general assembly, if the general assembly authorizes such a payment to city, local, exempted village, and joint vocational school districts, community schools, and STEM schools.

(2) The lead district of a career technical planning district shall use career awareness and exploration funds in accordance with division (H) of this section.

(F)(1) In any fiscal year, a school district receiving funds calculated under division (C) of this section shall spend those funds only for the purposes that the department designates as approved for career-technical education expenses. Career-technical education expenses approved by the department shall include only expenses connected to the delivery of career-technical programming to career-technical students. The department shall require the school district to report data annually so that the department may monitor the district's compliance with the requirements regarding the manner in which funding calculated under division (C) of this section may be spent.

(2) All funds received under division (C) of this section shall be spent in the following manner:

(a) At least seventy-five per cent of the funds shall be spent on curriculum development, purchase, and implementation; instructional resources and supplies; industry-based program certification; student assessment, credentialing, and placement; curriculum specific equipment purchases and leases; career-technical student organization fees and expenses; home and agency linkages; work-based learning experiences; professional development; and other costs directly associated with career-technical education programs including development of new programs.

(b) Not more than twenty-five per cent of the funds shall be used for personnel expenditures.

(G) In any fiscal year, a school district receiving funds calculated under division (D) of this section, or through a transfer of funds pursuant to division (I) of section 3317.023 of the Revised Code, shall spend those funds only for the purposes that the department designates as approved for career-technical education associated services expenses, which may include such purposes as apprenticeship coordinators, coordinators for other career-technical education services, career-technical evaluation, and other purposes designated by the department. The department may deny payment of funds calculated under division (D) of this section to any district that the department determines is not operating those services or is using funds calculated under division (D) of this section, or through a transfer of funds pursuant to division (I) of section 3317.023 of the Revised Code, for other purposes.

(H) In any fiscal year, a lead district of a career-technical planning district receiving funds under division (E) of this section, ~~or through a transfer of funds pursuant to division (I) of section 3317.023 of the Revised Code, shall disperse~~ shall utilize those funds to ~~school districts, community schools, and STEM schools receiving services from that district that provide plans for the use of those funds that are~~ deliver relevant career awareness and exploration programs to all students within its career technical planning district in a manner that is consistent with the career-technical planning district's plan that is on file with the department of education. ~~A~~ The lead district ~~or school~~ that receives funds under this division shall spend those funds only for the following purposes:

(1) Delivery of career awareness programs to students enrolled in grades kindergarten through twelve;

(2) Provision of a common, consistent curriculum to students throughout their primary and secondary education;

(3) Assistance to teachers in providing a career development curriculum to students;

(4) Development of a career development plan for each student that stays with that student for the duration of the student's primary and secondary education;

(5) Provision of opportunities for students to engage in activities, such as career fairs, hands-

on experiences, and job shadowing, across all career pathways at each grade level.

The department may deny payment under this division to any district or school that the department determines is using funds paid under this division for other purposes.

Sec. 3317.162. (A) As used in this section, "JobsOhio" has the same meaning as in section 187.01 of the Revised Code.

(B) The governor's office of workforce transformation, in collaboration with the department of education, the chancellor of higher education, and JobsOhio, shall create a program that establishes financial incentives for Ohio businesses to provide work-based learning experiences for students enrolled in a career-technical education program approved under section 3317.161 of the Revised Code.

(C) To qualify for the financial incentives of the program created under this section, a business's work-based learning experiences shall align with the framework developed by the department under division (J)(3) of section 3313.603 of the Revised Code and with the applicable minor labor laws under section 4109.02 of the Revised Code.

Sec. 3333.125. (A) As used in this section:

(1) "Eligible student" means an individual who satisfies all of the following:

(a) The individual is an Ohio resident.

(b) The individual is enrolled in ~~a certified commercial driver's license~~ an eligible school.

(c) The individual has passed a drug test.

(d) The individual does not have more than three moving violations in two consecutive years.

If an individual who ~~the chancellor of higher education~~ eligible school has determined is an eligible student has three moving violations in two consecutive years while participating in the program, the individual shall no longer be considered eligible for continued participation in the program.

(e) The individual has not plead guilty to or been convicted of operating a vehicle under the influence of alcohol or a drug of abuse under section 4511.19 of the Revised Code in the past twelve months. If an individual who ~~the chancellor~~ eligible school has determined is an eligible student pleads guilty to or is convicted of operating a vehicle under the influence of alcohol or a drug of abuse while participating in the program, the individual shall no longer be considered eligible for continued participation in the program.

(f) The individual meets any additional eligibility criteria established under rules adopted by the chancellor, in consultation with the director of public safety, under division ~~(G)~~ (F) of this section.

(2) ~~"Certified commercial driver's license school" means a commercial driver's license school certified by the chancellor. The chancellor shall adopt requirements for approval of certification and review applications based on those requirements.~~ "Eligible school" means either of the following:

(a) A commercial driver training school certified by the director of public safety as holding a license issued pursuant to section 4508.03 or 4508.09 of the Revised Code, rules adopted under either of those sections, and other necessary standards and procedures as determined by the director;

(b) A program exempted from licensure by the director of public safety under section 4508.07 of the Revised Code but approved to be a commercial driver training school by the chancellor and the director for purposes of the student aid program at any of the following:

(i) A state institution of higher education, as defined in section 3345.011 of the Revised Code;



(ii) A career college or school in this state that holds a certificate of registration from the state board of career colleges and schools under Chapter 3332. of the Revised Code;

(iii) A private, nonprofit institution in this state that holds a certificate of authorization pursuant to Chapter 1713. of the Revised Code;

(iv) A private institution exempt from regulation under Chapter 3332. of the Revised Code as prescribed in section 3333.046 of the Revised Code, if the program has a certificate of authorization pursuant to Chapter 1713. of the Revised Code;

(v) A career-technical center, joint vocational school district, comprehensive career-technical center, or compact career-technical center offering adult training.

No commercial ~~driver's license~~ driver training school that charges employers recruiting fees shall be certified under this division.

~~A certified commercial driver's license program offered by a career college in this state that holds a certificate of registration from the state board of career colleges and schools under Chapter 3332. of the Revised Code or at a private institution exempt from regulation under Chapter 3332. of the Revised Code as prescribed in section 3333.046 of the Revised Code shall be considered a certified commercial driver's license school.~~

~~(3) "Cost of attendance" and "expected family contribution" shall be defined by the chancellor.~~

~~(4) "Employed in this state" means either of the following:~~

~~(a) An individual is employed as a truck driver by an entity that has a valid mailing address in the state.~~

~~(b) An individual is self-employed as a truck driver using a valid mailing address in the state.~~

~~(5)(4) "Moving violation" has the same meaning as in section 4510.01 of the Revised Code.~~

~~(B) The commercial truck driver student aid program is hereby established. Under the program, the chancellor of higher education shall pay make awards to an eligible schools. Schools that receive such awards shall distribute to an eligible student who commits to reside in and be employed in this state for a minimum of one year upon completion of a certified commercial driver's license driver training program a combination of a grant and a loan in the amounts prescribed by the chancellor under division (D) of this section to pay for the costs of a certified commercial driver's license driver training program at a certified commercial driver's license an eligible school.~~

~~(C) There is hereby established in the state treasury the commercial truck driver student aid fund, which shall consist of funds appropriated by the general assembly for purposes of this section and funds received as repayment for loans awarded under this section.~~

~~The fund shall be used by the chancellor for grants and loans made under this section and for expenses of creating and administering the program.~~

~~(D)(1) The grant amount awarded to an eligible student shall equal one-half of the student's remaining state cost of attendance after the student's Pell grant and expected family contribution are applied to the instructional and general charges for the student's enrollment in the certified commercial driver's license school. The chancellor shall determine the grant and loan amount awarded to an eligible student.~~

~~Except as provided in divisions division (D)(2) and (E) of this section, the chancellor also shall award a loan to an eligible student in the same amount as the grant. A loan for an eligible~~

student's program costs under this section shall not exceed ten thousand dollars. The total amount of a grant and a loan awarded to an eligible student under this section shall not exceed the cost of tuition and related expenses for an eligible school's commercial driver training program.

(2) If, for any academic year, the amounts available for support of the program are inadequate to provide grants and loans to all eligible students who apply for participation or are participating in the program, the chancellor shall proportionately reduce the amount of each grant and loan to be awarded for the academic year.

~~(E) The amount of a grant and a loan awarded to an eligible student under this section shall be in addition to what the eligible student receives under the Ohio college opportunity grant under section 3333.122 of the Revised Code. If an eligible student receives a grant under section 3333.122 of the Revised Code, the chancellor shall decrease the amount of the eligible student's loan under this section by the amount of the grant received under that section.~~

~~(F)(1)~~ (E)(1) The chancellor shall be responsible for making deposits and withdrawals and maintaining records pertaining to the student aid program.

(2) Each eligible student who accepts a grant or loan under division (B) of this section shall sign a promissory note payable to the state in the event the student fails to do either of the following:

(a) Satisfy the residency and employment requirement under that division;

(b) Complete the ~~certified-commercial driver's license~~ driver training program in which the student was enrolled.

~~(2)~~ (3) The amount payable under the note shall be the amount of the grant or loan accepted by the student plus interest accrued annually beginning either one calendar year after the student completes a ~~certified commercial driver's license~~ driver training program or immediately after the student disenrolls from, or does not complete, a ~~certified commercial driver's license~~ driver training program. The chancellor shall determine the interest rate and period of repayment under the note. The chancellor may consult with the attorney general and the treasurer of state when determining the interest rate and period of repayment.

~~(3)~~ (4) The note shall stipulate that the obligation to make payments under the note is canceled once either of the following applies to the student:

(a) The student completes a ~~certified commercial driver's license~~ driver training program and meets the residency and employment requirement under division (B) of this section.

(b) The student dies or becomes totally and permanently disabled.

~~(G)~~ (F) The chancellor, in consultation with the director of public safety, shall adopt rules, in accordance with Chapter 119. of the Revised Code, necessary for the operation of the program, including rules for all of the following:

(1) Terms and conditions for loans under the program;

(2) Requirements for certification of ~~commercial driver's license~~ driver training schools;

(3) Additional eligibility criteria that the chancellor determines necessary for individuals participating in the program.

Sec. 3345.011. "State university" means a public institution of higher education which is a body politic and corporate. Each of the following institutions of higher education shall be recognized as a state university: university of Akron, Bowling Green state university, Central state university, university of Cincinnati, Cleveland state university, Kent state university, Miami university, northeast

Ohio medical university, Ohio university, Ohio state university, Shawnee state university, university of Toledo, Wright state university, and Youngstown state university.

"State institution of higher education" means any state university or college as defined in division (A)(1) of section 3345.12 of the Revised Code, community college, state community college, university branch established under Chapter 3355. of the Revised Code, or technical college.

"University system of Ohio" means the collective group of all of the state institutions of higher education.

"Member of the university system of Ohio" means any individual state institution of higher education.

Sec. 3350.11. The board of trustees of the northeast Ohio medical university shall annually elect from its members a chairperson and a vice-chairperson. The board may also appoint a secretary of the board, a treasurer, and such other officers of the university as the interest of the university requires, who may be members of the board. The board may also appoint boards or commissions to assist the officers of the university with its operation. The treasurer, before entering upon the discharge of the official duties of treasurer, shall give bond or insurance to the state for the faithful performance of the official duties of treasurer and the proper accounting for all moneys coming into the treasurer's care. The amount of the bonds or insurance shall be determined by the board, but shall not be for a sum less than the estimated amount which may come into the treasurer's control at any time, less any reasonable deductible. ~~The bonds shall be approved by the attorney general.~~

Sec. 3735.671. (A) If construction or remodeling of commercial or industrial property is to be exempted from taxation pursuant to section 3735.67 of the Revised Code, the legislative authority and the owner of the property, prior to the commencement of construction or remodeling, shall enter into a written agreement, binding on both parties for a period of time that does not end prior to the end of the period of the exemption, that includes all of the information and statements prescribed by this section. Agreements may include terms not prescribed by this section, but such terms shall in no way derogate from the information and statements prescribed by this section.

(1) Except as otherwise provided in division (A)(2) or (3) of this section, an agreement entered into under this section shall not be approved by the legislative authority unless the board of education of the city, local, or exempted village school district within the territory of which the property is or will be located approves the agreement. For the purpose of obtaining such approval, the legislative authority shall certify a copy of the agreement to the board of education not later than forty-five days prior to approving the agreement, excluding Saturday, Sunday, and a legal holiday as defined in section 1.14 of the Revised Code. The board of education, by resolution adopted by a majority of the board, shall approve or disapprove the agreement and certify a copy of the resolution to the legislative authority not later than fourteen days prior to the date stipulated by the legislative authority as the date upon which approval of the agreement is to be formally considered by the legislative authority. The board of education may include in the resolution conditions under which the board would approve the agreement. The legislative authority may approve an agreement at any time after the board of education certifies its resolution approving the agreement to the legislative authority, or, if the board approves the agreement conditionally, at any time after the conditions are agreed to by the board and the legislative authority.

(2) Approval of an agreement by the board of education is not required under division (A)(1)

of this section if, for each tax year the real property is exempted from taxation, the sum of the following quantities, as estimated at or prior to the time the agreement is formally approved by the legislative authority, equals or exceeds fifty per cent of the amount of taxes, as estimated at or prior to that time, that would have been charged and payable that year upon the real property had that property not been exempted from taxation:

(a) The amount of taxes charged and payable on any portion of the assessed valuation of the new structure or of the increased assessed valuation of an existing structure after remodeling began that will not be exempted from taxation under the agreement;

(b) The amount of taxes charged and payable on tangible personal property located on the premises of the new structure or of the structure to be remodeled under the agreement, whether payable by the owner of the structure or by a related member, as defined in section 5733.042 of the Revised Code without regard to division (B) of that section.

(c) The amount of any cash payment by the owner of the new structure or structure to be remodeled to the school district, the dollar value, as mutually agreed to by the owner and the board of education, of any property or services provided by the owner of the property to the school district, whether by gift, loan, or otherwise, and any payment by the legislative authority to the school district pursuant to section 5709.82 of the Revised Code.

The estimates of quantities used for purposes of division (A)(2) of this section shall be estimated by the legislative authority. The legislative authority shall certify to the board of education that the estimates have been made in good faith. Departures of the actual quantities from the estimates subsequent to approval of the agreement by the board of education do not invalidate the agreement.

(3) If a board of education has adopted a resolution waiving its right to approve agreements and the resolution remains in effect, approval of an agreement by the board is not required under this division. If a board of education has adopted a resolution allowing a legislative authority to deliver the notice required under this division fewer than forty-five business days prior to the legislative authority's execution of the agreement, the legislative authority shall deliver the notice to the board not later than the number of days prior to such execution as prescribed by the board in its resolution. If a board of education adopts a resolution waiving its right to approve agreements or shortening the notification period, the board shall certify a copy of the resolution to the legislative authority. If the board of education rescinds such a resolution, it shall certify notice of the rescission to the legislative authority.

(4) If the owner of the property or the legislative authority agree to make any payment to the school district as described in division (A)(2)(c) of this section, the owner or legislative authority shall agree to make payments to the joint vocational school district within which the property is located at the same rate or amount and under the same terms received by the city, local, or exempted village school district.

(B) Each agreement shall include the following information:

(1) The names of all parties to the agreement;

(2) A description of the remodeling or construction, whether or not to be exempted from taxation, including existing or new structure size and cost thereof; the value of machinery, equipment, furniture, and fixtures, including an itemization of the value of machinery, equipment,

furniture, and fixtures used at another location in this state prior to the agreement and relocated or to be relocated from that location to the property, and the value of machinery, equipment, furniture, and fixtures at the facility prior to the execution of the agreement; the value of inventory at the property, including an itemization of the value of inventory held at another location in this state prior to the agreement and relocated or to be relocated from that location to the property, and the value of inventory held at the property prior to the execution of the agreement;

(3) The scheduled starting and completion dates of remodeling or construction of real property or of investments made in machinery, equipment, furniture, fixtures, and inventory;

(4) Estimates of the number of employee positions to be created each year of the agreement and of the number of employee positions retained by the owner due to the remodeling or construction, itemized as to the number of full-time, part-time, permanent, and temporary positions;

(5) Estimates of the dollar amount of payroll attributable to the positions set forth in division (B)(4) of this section, similarly itemized;

(6) The number of employee positions, if any, at the property and at any other location in this state at the time the agreement is executed, itemized as to the number of full-time, part-time, permanent, and temporary positions.

(C) Each agreement shall set forth the following information and incorporate the following statements:

(1) A description of real property to be exempted from taxation under the agreement, the percentage of the assessed valuation of the real property exempted from taxation, and the period for which the exemption is granted, accompanied by the statement: "The exemption commences the first year for which the real property would first be taxable were that property not exempted from taxation. No exemption shall commence after \_\_\_\_\_ (insert date) nor extend beyond \_\_\_\_\_ (insert date)."

(2) " \_\_\_\_\_ (insert name of owner) shall pay such real property taxes as are not exempted under this agreement and are charged against such property and shall file all tax reports and returns as required by law. If \_\_\_\_\_ (insert name of owner) fails to pay such taxes or file such returns and reports, exemptions from taxation granted under this agreement are rescinded beginning with the year for which such taxes are charged or such reports or returns are required to be filed and thereafter."

(3) " \_\_\_\_\_ (insert name of owner) hereby certifies that at the time this agreement is executed, \_\_\_\_\_ (insert name of owner) does not owe any delinquent real or tangible personal property taxes to any taxing authority of the State of Ohio, and does not owe delinquent taxes for which \_\_\_\_\_ (insert name of owner) is liable under Chapter 5733., 5735., 5739., 5741., 5743., 5747., or 5753. of the Ohio Revised Code, or, if such delinquent taxes are owed, \_\_\_\_\_ (insert name of owner) currently is paying the delinquent taxes pursuant to an undertaking enforceable by the State of Ohio or an agent or instrumentality thereof, has filed a petition in bankruptcy under 11 U.S.C.A. 101, et seq., or such a petition has been filed against \_\_\_\_\_ (insert name of owner). For the purposes of this certification, delinquent taxes are taxes that remain unpaid on the latest day prescribed for payment without penalty under the chapter of the Revised Code governing payment of those taxes."

(4) " \_\_\_\_\_ (insert name of municipal corporation or county) shall perform such acts as

are reasonably necessary or appropriate to effect, claim, reserve, and maintain exemptions from taxation granted under this agreement including, without limitation, joining in the execution of all documentation and providing any necessary certificates required in connection with such exemptions."

(5) "If for any reason \_\_\_\_\_ (insert name of municipal corporation or county) revokes the designation of the area, entitlements granted under this agreement shall continue for the number of years specified under this agreement, unless \_\_\_\_\_ (insert name of owner) materially fails to fulfill its obligations under this agreement and \_\_\_\_\_ (insert name of municipal corporation or county) terminates or modifies the exemptions from taxation pursuant to this agreement."

(6) "If \_\_\_\_\_ (insert name of owner) materially fails to fulfill its obligations under this agreement, or if \_\_\_\_\_ (insert name of municipal corporation or county) determines that the certification as to delinquent taxes required by this agreement is fraudulent, \_\_\_\_\_ (insert name of municipal corporation or county) may terminate or modify the exemptions from taxation granted under this agreement."

(7) "\_\_\_\_\_ (insert name of owner) shall provide to the proper tax incentive review council any information reasonably required by the council to evaluate the applicant's compliance with the agreement, including returns filed pursuant to section 5711.02 of the Ohio Revised Code if requested by the council."

(8) "This agreement is not transferable or assignable without the express, written approval of \_\_\_\_\_ (insert name of municipal corporation or county)."

(9) "Exemptions from taxation granted under this agreement shall be revoked if it is determined that \_\_\_\_\_ (insert name of owner), any successor to that person, or any related member (as those terms are defined in division (E) of section 3735.671 of the Ohio Revised Code) has violated the prohibition against entering into this agreement under division (E) of section 3735.671 or section 5709.62 or 5709.63 of the Ohio Revised Code prior to the time prescribed by that division or either of those sections."

(10) "\_\_\_\_\_ (insert name of owner) and \_\_\_\_\_ (insert name of municipal corporation or county) acknowledge that this agreement must be approved by formal action of the legislative authority of \_\_\_\_\_ (insert name of municipal corporation or county) as a condition for the agreement to take effect. This agreement takes effect upon such approval."

The statement described in division (C)(6) of this section may include the following statement, appended at the end of the statement: ", and may require the repayment of the amount of taxes that would have been payable had the property not been exempted from taxation under this agreement." If the agreement includes a statement requiring repayment of exempted taxes, it also may authorize the legislative authority to secure repayment of such taxes by a lien on the exempted property in the amount required to be repaid. Such a lien shall attach, and may be perfected, collected, and enforced, in the same manner as a mortgage lien on real property, and shall otherwise have the same force and effect as a mortgage lien on real property.

(D) Except as otherwise provided in this division, an agreement entered into under this section shall require that the owner pay an annual fee equal to the greater of one per cent of the amount of taxes exempted under the agreement or five hundred dollars; provided, however, that if the

value of the incentives exceeds two hundred fifty thousand dollars, the fee shall not exceed two thousand five hundred dollars. The fee shall be payable to the legislative authority once per year for each year the agreement is effective on the days and in the form specified in the agreement. Fees paid shall be deposited in a special fund created for such purpose by the legislative authority and shall be used by the legislative authority exclusively for the purpose of complying with section 3735.672 of the Revised Code and by the tax incentive review council created under section 5709.85 of the Revised Code exclusively for the purposes of performing the duties prescribed under that section. The legislative authority may waive or reduce the amount of the fee, but such waiver or reduction does not affect the obligations of the legislative authority or the tax incentive review council to comply with section 3735.672 or 5709.85 of the Revised Code.

(E) If any person that is party to an agreement granting an exemption from taxation discontinues operations at the structure to which that exemption applies prior to the expiration of the term of the agreement, that person, any successor to that person, and any related member shall not enter into an agreement under this section or section 5709.62, 5709.63, or 5709.632 of the Revised Code, and no legislative authority shall enter into such an agreement with such a person, successor, or related member, prior to the expiration of five years after the discontinuation of operations. As used in this division, "successor" means a person to which the assets or equity of another person has been transferred, which transfer resulted in the full or partial nonrecognition of gain or loss, or resulted in a carryover basis, both as determined by rule adopted by the tax commissioner. "Related member" has the same meaning as defined in section 5733.042 of the Revised Code without regard to division (B) of that section.

The director of development services shall review all agreements submitted to the director under division (F) of this section for the purpose of enforcing this division. If the director determines there has been a violation of this division, the director shall notify the legislative authority of such violation, and the legislative authority immediately shall revoke the exemption granted under the agreement.

(F) When an agreement is entered into under this section, the legislative authority authorizing the agreement shall forward a copy of the agreement to the director of development services within fifteen days after the agreement is entered into.

Sec. 4715.39. (A) The state dental board may define the duties that may be performed by dental assistants and other individuals designated by the board as qualified personnel. If defined, the duties shall be defined in rules adopted in accordance with Chapter 119. of the Revised Code. The rules may include training and practice standards for dental assistants and other qualified personnel. The standards may include examination and issuance of a certificate. If the board issues a certificate, the recipient shall display the certificate in a conspicuous location in any office in which the recipient is employed to perform the duties authorized by the certificate.

(B) A dental assistant may polish the clinical crowns of teeth if all of the following requirements are met:

(1) The dental assistant's polishing activities are limited to the use of a rubber cup attached to a slow-speed rotary dental hand piece to remove soft deposits that build up over time on the crowns of teeth.

(2) The polishing is performed only after a dentist has evaluated the patient and any calculus

detected on the teeth to be polished has been removed by a dentist or dental hygienist.

(3) The dentist supervising the assistant supervises not more than two dental assistants engaging in polishing activities at any given time.

(4) The dental assistant is certified by the dental assisting national board~~—or,~~ the Ohio commission on dental assistant certification, or the American medical technologists.

(5) The dental assistant receives a certificate from the board authorizing the assistant to engage in the polishing activities. The board shall issue the certificate if the individual has successfully completed training in the polishing of clinical crowns through a program accredited by the American dental association commission on dental accreditation or equivalent training approved by the board. The training shall include courses in basic dental anatomy and infection control, followed by a course in coronal polishing that includes didactic, preclinical, and clinical training; any other training required by the board; and a skills assessment that includes successful completion of standardized testing. The board shall adopt rules pursuant to division (A) of this section establishing standards for approval of this training.

(C) A dental assistant may apply pit and fissure sealants if all of the following requirements are met:

(1) A dentist evaluates the patient and designates the teeth and surfaces that will benefit from the application of sealant on the day the application is to be performed.

(2) The dental assistant is certified by the dental assisting national board~~—or,~~ the Ohio commission on dental assistant certification, or the American medical technologists.

(3) The dental assistant has successfully completed a course in the application of sealants consisting of at least two hours of didactic instruction and six hours of clinical instruction through a program provided by an institution accredited by the American dental association commission on dental accreditation or a program provided by a sponsor of continuing education approved by the board.

(4) The dentist supervising the assistant has observed the assistant successfully apply at least six sealants.

(5) Except as provided in division (D) or (E) of this section, the dentist supervising the assistant checks and approves the application of all sealants placed by the assistant before the patient leaves the location where the sealant application procedure is performed.

(D)(1) A dental assistant who is certified by the dental assisting national board~~—or,~~ the Ohio commission on dental assistant certification, or the American medical technologists may provide, for not more than fifteen consecutive business days, all of the following services to a patient when the supervising dentist is not physically present at the location where the services are provided if the conditions specified in division (D)(2) of this section have been satisfied:

- (a) Recementation of temporary crowns or recementation of crowns with temporary cement;
- (b) Application of fluoride varnish;
- (c) Application of disclosing solutions;
- (d) Application of desensitizing agents, excluding silver diamine fluoride;
- (e) Caries susceptibility testing;
- (f) Instruction on oral hygiene home care, including the use of toothbrushes and dental floss.

(2) The conditions that must be satisfied before a dental assistant may provide the services



specified in division (D)(1) of this section are all of the following:

(a) The dental assistant has at least one year and a minimum of one thousand five hundred hours of experience practicing as a dental assistant.

(b) The dental assistant has successfully completed a course approved by the state dental board in the identification and prevention of potential medical emergencies.

(c) The supervising dentist has evaluated the dental assistant's skills.

(d) The supervising dentist has established written protocols or written standing orders for the dental assistant to follow during and in the absence of an emergency.

(e) The supervising dentist completed and evaluated a medical and dental history of the patient not more than one year prior to the date that the dental assistant provides services to the patient, and the supervising dentist determines that the patient is in a medically stable condition.

(f) The patient is notified, in advance of the appointment for services, that the supervising dentist will be absent from the location and that the dental assistant cannot diagnose the patient's dental health care status.

(g) The dental assistant is employed by, or under contract with, the supervising dentist, a dentist licensed under this chapter who meets one of the criteria specified in division (C)(10)(b) of section 4715.22 of the Revised Code, or a government entity that employs the dental assistant to provide services in a public school or in connection with other programs the government entity administers.

(3) A dental assistant who is certified by the dental assisting national board ~~or~~, the Ohio commission on dental assistant certification, or the American medical technologists may apply, for not more than fifteen business days, pit and fissure sealants when the supervising dentist is not physically present at the location where the sealants are to be applied if the dental assistant meets the requirements in divisions (C)(3) and (4) of this section and all of the conditions specified in division (D)(2) of this section have been satisfied.

(E) A dental assistant who is certified by the dental assisting national board ~~or~~, the Ohio commission on dental assistant certification, or the American medical technologists may apply pit and fissure sealants prior to a dentist examining the patient and rendering a diagnosis, and when a dentist is not physically present at the location where the service is provided, if all of the following are the case:

(1) The dental assistant meets the requirements in divisions (C)(3) and (4) of this section.

(2) The conditions specified in divisions (D)(2)(a), (b), (c), (d), (f), and (g) of this section have been satisfied.

(3) The dental assistant is providing the service as part of a program operated through any of the following: a school district board of education or the governing board of an educational service center; the board of health of a city or general health district or the authority having the duties of a board of health under section 3709.05 of the Revised Code; a national, state, district, or local dental association; or any other public or private entity recognized by the state dental board.

(4) A supervising dentist for the program described in division (E)(3) of this section meets both of the following conditions:

(a) Is employed by or a volunteer for, and the patients are referred by, the entity through which the program is operated;

(b) Is available for consultation by telephone, videoconferencing, or other means of electronic communication.

(5) The application of pit and fissure sealants is limited to erupted permanent posterior teeth without suspicion of dentinal cavitation.

(6) If the patient is a minor, a parent, guardian, or other person responsible for the patient has been notified that a dentist will not be present at the location and that the dental assistant is not trained to diagnose or treat other serious dental concerns that could exist.

(F) Subject to this section and the applicable rules of the board, licensed dentists may assign to dental assistants and other qualified personnel dental procedures that do not require the professional competence or skill of the licensed dentist, a dental hygienist, or an expanded function dental auxiliary as this section or the board by rule authorizes dental assistants and other qualified personnel to perform. Except as provided in division (D) or (E) of this section, the performance of dental procedures by dental assistants and other qualified personnel shall be under direct supervision and full responsibility of the licensed dentist.

(G) Nothing in this section shall be construed by rule of the state dental board or otherwise to do the following:

(1) Authorize dental assistants or other qualified personnel to engage in the practice of dental hygiene as defined by sections 4715.22 and 4715.23 of the Revised Code or to perform the duties of a dental hygienist, including the removal of calcarious deposits, dental cement, or accretions on the crowns and roots of teeth other than as authorized pursuant to this section;

(2) Authorize dental assistants or other qualified personnel to engage in the practice of an expanded function dental auxiliary as specified in section 4715.64 of the Revised Code or to perform the duties of an expanded function dental auxiliary other than as authorized pursuant to this section.

(3) Authorize the assignment of any of the following:

(a) Diagnosis;

(b) Treatment planning and prescription, including prescription for drugs and medicaments or authorization for restorative, prosthodontic, or orthodontic appliances;

(c) Surgical procedures on hard or soft tissue of the oral cavity, or any other intraoral procedure that contributes to or results in an irremediable alteration of the oral anatomy;

(d) The making of final impressions from which casts are made to construct any dental restoration.

(H) No dentist shall assign any dental assistant or other individual acting in the capacity of qualified personnel to perform any dental procedure that the assistant or other individual is not authorized by this section or by board rule to perform. No dental assistant or other individual acting in the capacity of qualified personnel shall perform any dental procedure other than in accordance with this section and any applicable board rule or any dental procedure that the assistant or other individual is not authorized by this section or by board rule to perform.

Sec. 4715.53. (A) Each individual seeking a certificate to practice as a dental x-ray machine operator shall apply to the state dental board on a form the board shall prescribe and provide. The application shall be accompanied by an application fee of thirty-two dollars.

(B) The board shall review all applications received and issue a dental x-ray machine operator certificate to each applicant who submits evidence satisfactory to the board of one of the

following:

(1) The applicant holds certification from the dental assisting national board or the Ohio commission on dental assistant certification, or the American medical technologists.

(2) The applicant holds a license, certificate, permit, registration, or other credential issued by another state that the board determines uses standards for dental x-ray machine operators that are at least equal to those established under this chapter.

(3) The applicant has successfully completed an educational program consisting of at least seven hours of instruction in dental x-ray machine operation that meets either of the following requirements:

(a) Has been approved by the board in accordance with section 4715.57 of the Revised Code;

(b) Is conducted by an institution accredited by the American dental association commission on dental accreditation.

(C) A certificate issued under this section expires two years after it is issued and may be renewed if the certificate holder does both of the following:

(1) Certifies to the board that the certificate holder has completed at least two hours of instruction in dental x-ray machine operation approved by the board in accordance with section 4715.57 of the Revised Code during the two-year period preceding the date the renewal application is received by the board.

(2) Submits a renewal fee of thirty-two dollars to the board.

Renewals shall be made in accordance with the standard renewal procedure established under Chapter 4745. of the Revised Code.

Sec. 4715.66. (A) The state dental board shall adopt rules as the board considers necessary to implement and administer sections 4715.61 to 4715.64 of the Revised Code. The rules shall be adopted in accordance with Chapter 119. of the Revised Code.

(B) In adopting rules under this section, all of the following apply:

(1) The board shall adopt rules specifying the education or training necessary for an individual to register as an expanded function dental auxiliary under this chapter.

(2) The board shall adopt rules specifying the standards that must be met for an examination to be accepted by the board as an examination of competency to practice as an expanded function dental auxiliary. In specifying the standards, the board shall provide that an examination will be accepted only if the entity that administered the examination required an individual to be one of the following as a condition of admission to the examination:

(a) An unlicensed dentist who has graduated from an accredited dental college, as specified in section 4715.10 of the Revised Code, and does not have a dental license under suspension or revocation by the board;

(b) A dental student who is enrolled in an accredited dental college, as specified in section 4715.10 of the Revised Code, and is considered by the dean of the college to be in good standing as a dental student;

(c) A graduate of a dental college located outside of the United States;

(d) A dental assistant who is certified by the dental assisting national board or the Ohio commission on dental assistant certification, or the American medical technologists;

(e) A dental hygienist licensed under this chapter whose license is in good standing;

(f) An unlicensed dental hygienist who has graduated from an accredited dental hygiene school, as specified in section 4715.21 of the Revised Code, and does not have a dental hygienist license under suspension or revocation by the board.

(3) The board may adopt rules specifying procedures an expanded function dental auxiliary may perform that are in addition to the procedures specified in divisions (A)(1) to (10) of section 4715.64 of the Revised Code.

Sec. 5709.82. (A) As used in this section:

(1) "New employee" means both of the following:

(a) Persons employed in the construction of real property exempted from taxation under the chapters or sections of the Revised Code enumerated in division (B) of this section;

(b) Persons not described by division (A)(1)(a) of this section who are first employed at the site of such property and who within the two previous years have not been subject, prior to being employed at that site, to income taxation by the municipal corporation within whose territory the site is located on income derived from employment for the person's current employer. "New employee" does not include any person who replaces a person who is not a new employee under division (A)(1) of this section.

(2) "Infrastructure costs" means costs incurred by a municipal corporation in a calendar year to acquire, construct, reconstruct, improve, plan, or equip real or tangible personal property that directly benefits or will directly benefit the exempted property. If the municipal corporation finances the acquisition, construction, reconstruction, improvement, planning, or equipping of real or tangible personal property that directly benefits the exempted property by issuing debt, "infrastructure costs" means the annual debt charges incurred by the municipal corporation from the issuance of such debt. Real or tangible personal property directly benefits exempted property only if the exempted property places or will place direct, additional demand on the real or tangible personal property for which such costs were or will be incurred.

(3) "Taxing unit" has the same meaning as in division (H) of section 5705.01 of the Revised Code.

(B)(1) Except as otherwise provided under division (C) of this section, the legislative authority of any political subdivision that has acted under the authority of Chapter 725. or 1728., sections 3735.65 to 3735.70, or section 5709.40, 5709.41, 5709.45, 5709.62, 5709.63, 5709.632, 5709.73, 5709.78, 5709.84, or 5709.88 of the Revised Code to grant an exemption from taxation for real or tangible personal property may negotiate with the board of education of each city, local, exempted village, or joint vocational school district or other taxing unit within the territory of which the exempted property is located, and enter into an agreement whereby the school district or taxing unit is compensated for tax revenue foregone by the school district or taxing unit as a result of the exemption. Except as otherwise provided in division (B)(1) of this section, if a political subdivision enters into more than one agreement under this section with respect to a tax exemption, the political subdivision shall provide to each school district or taxing unit with which it contracts the same percentage of tax revenue foregone by the school district or taxing unit, which may be based on a good faith projection made at the time the exemption is granted. Such percentage shall be calculated on the basis of amounts paid by the political subdivision and any amounts paid by an owner under division (B)(2) of this section. A political subdivision may provide a school district or other taxing

unit with a smaller percentage of foregone tax revenue than that provided to other school districts or taxing units only if the school district or taxing unit expressly consents in the agreement to receiving a smaller percentage. If a subdivision has acted under the authority of section 3735.671, 5709.40, 5709.41, 5709.45, 5709.62, 5709.63, 5709.632, 5709.73, or 5709.78 of the Revised Code and enters into a compensation agreement with a city, local, or exempted village school district, the subdivision shall provide compensation to the joint vocational school district within the territory of which the exempted property is located at the same rate and under the same terms as received by the city, local, or exempted village school district.

(2) An owner of property exempted from taxation under the authority described in division (B)(1) of this section may, by becoming a party to an agreement described in division (B)(1) of this section or by entering into a separate agreement with a school district or other taxing unit, agree to compensate the school district or taxing unit by paying cash or by providing property or services by gift, loan, or otherwise. If the owner's property is exempted under the authority of section 3735.671, 5709.40, 5709.41, 5709.45, 5709.62, 5709.63, 5709.632, 5709.73, or 5709.78 of the Revised Code and the owner enters into a compensation agreement with a city, local, or exempted village school district, the owner shall provide compensation to the joint vocational school district within the territory of which the owner's property is located at the same rate and under the same terms as received by the city, local, or exempted village school district.

(C) This division does not apply to the following:

(1) The legislative authority of a municipal corporation that has acted under the authority of division (H) of section 715.70 or division (U) of section 715.72 of the Revised Code to consent to the granting of an exemption from taxation for real or tangible personal property in a joint economic development district.

(2) The legislative authority of a municipal corporation that has specified in an ordinance adopted under section 5709.40, 5709.41, or 5709.45 of the Revised Code that payments in lieu of taxes provided for under section 5709.42 or 5709.46 of the Revised Code shall be paid to the city, local, or exempted village school district in which the improvements are located in the amount of taxes that would have been payable to the school district if the improvements had not been exempted from taxation, as directed in the ordinance.

If the legislative authority of any municipal corporation has acted under the authority of Chapter 725. or 1728. or section 3735.671, 5709.40, 5709.41, 5709.45, 5709.62, 5709.63, 5709.632, or 5709.88, or a housing officer under section 3735.67 of the Revised Code, to grant or consent to the granting of an exemption from taxation for real or tangible personal property on or after July 1, 1994, the municipal corporation imposes a tax on incomes, and the payroll of new employees resulting from the exercise of that authority equals or exceeds one million dollars in any tax year for which such property is exempted, the legislative authority and the board of education of each city, local, or exempted village school district within the territory of which the exempted property is located shall attempt to negotiate an agreement providing for compensation to the school district for all or a portion of the tax revenue the school district would have received had the property not been exempted from taxation. The agreement may include as a party the owner of the property exempted or to be exempted from taxation and may include provisions obligating the owner to compensate the school district by paying cash or providing property or services by gift, loan, or otherwise. Such an

obligation is enforceable by the board of education of the school district pursuant to the terms of the agreement.

If the legislative authority and board of education fail to negotiate an agreement that is mutually acceptable within six months of formal approval by the legislative authority of the instrument granting the exemption, the legislative authority shall compensate the school district in the amount and manner prescribed by division (D) of this section.

(D) Annually, the legislative authority of a municipal corporation subject to this division shall pay to the city, local, or exempted village school district within the territory of which the exempted property is located an amount equal to fifty per cent of the difference between the amount of taxes levied and collected by the municipal corporation on the incomes of new employees in the calendar year ending on the day the payment is required to be made, and the amount of any infrastructure costs incurred in that calendar year. For purposes of such computation, the amount of infrastructure costs shall not exceed thirty-five per cent of the amount of those taxes unless the board of education of the school district, by resolution adopted by a majority of the board, approves an amount in excess of that percentage. If the amount of those taxes or infrastructure costs must be estimated at the time the payment is made, payments in subsequent years shall be adjusted to compensate for any departure of those estimates from the actual amount of those taxes.

A municipal corporation required to make a payment under this section shall make the payment from its general fund or a special fund established for the purpose. The payment is payable on the thirty-first day of December of the tax year for or in which the exemption from taxation commences and on that day for each subsequent tax year property is exempted and the legislative authority and board fail to negotiate an acceptable agreement under division (C) of this section.

Sec. 5709.83. (A) Except as otherwise provided in division (B) or (C) of this section, prior to taking formal action to adopt or enter into any instrument granting a tax exemption under section 725.02, 1728.06, 5709.40, 5709.41, 5709.45, 5709.62, 5709.63, 5709.632, 5709.73, 5709.78, 5709.84, or 5709.88 of the Revised Code or formally approving an agreement under section 3735.671 of the Revised Code, or prior to forwarding an application for a tax exemption for residential property under section 3735.67 of the Revised Code to the county auditor, the legislative authority of the political subdivision or housing officer shall notify the board of education of each city, local, exempted village, or joint vocational school district in which the proposed tax-exempted property is located. The notice shall include a copy of the instrument or application. The notice shall be delivered not later than fourteen days prior to the day the legislative authority takes formal action to adopt or enter into the instrument, or not later than fourteen days prior to the day the housing officer forwards the application to the county auditor. If the board of education comments on the instrument or application to the legislative authority or housing officer, the legislative authority or housing officer shall consider the comments. If the board of education of the city, local, exempted village, or joint vocational school district so requests, the legislative authority or the housing officer shall meet in person with a representative designated by the board of education to discuss the terms of the instrument or application.

(B) The notice otherwise required to be provided to boards of education under division (A) of this section is not required if the board has adopted a resolution waiving its right to receive such notices, and that resolution remains in effect. If a board of education adopts such a resolution, the

board shall cause a copy of the resolution to be certified to the legislative authority. If the board of education rescinds such a resolution, it shall certify notice of the rescission to the legislative authority. A board of education may adopt such a resolution with respect to any one or more counties, townships, or municipal corporations situated in whole or in part within the school district.

(C) If a legislative authority is required to provide notice to a city, local, or exempted village school district of its intent to ~~grant such an exemption~~ adopt or enter into any instrument granting a tax exemption as required by section 3735.671, 5709.40, 5709.41, 5709.45, 5709.62, 5709.63, 5709.632, 5709.73, or 5709.78 of the Revised Code, the legislative authority, before adopting a resolution or ordinance or entering into an agreement under that section, shall notify the board of education of each joint vocational school district in which the property to be exempted is located using the same time requirements for the notice that applies to notices to city, local, and exempted village school districts. The content of the notice and procedures for responding to the notice are the same as required in division (A) of this section.

Sec. 5747.057. (A) As used in this section:

(1) "Eligible employee" means an employee who is nineteen years of age or younger and enrolled in a career-technical education program approved under section 3317.161 of the Revised Code.

(2) "Eligible compensation" means compensation paid on and after the effective date of this section from which the employer is required to deduct and withhold income tax under section 5747.06 of the Revised Code.

(B) A nonrefundable credit is allowed against a taxpayer's aggregate tax liability under section 5747.02 of the Revised Code for a taxpayer that holds a tax credit certificate issued under this section. The credit equals the amount listed on the certificate and shall be claimed for the taxable year that includes the last day of the calendar year for which the certificate was issued. The credit shall be claimed in the order required under section 5747.98 of the Revised Code.

(C) An employer that is a taxpayer or a pass-through entity and that employs an eligible employee in fulfillment of a work-based learning experience, internship, or cooperative education program associated with the career-technical education program in which the eligible employee is enrolled may apply to the department of education for a tax credit certificate. The application shall be made on forms prescribed by the department, in consultation with the tax commissioner, on or after the first day of January and on or before the first day of February of each year. The application shall include all of the following information for the calendar year preceding the year in which the application is made:

(1) The amount of eligible compensation paid by the applicant to each of its eligible employees;

(2) The name, birth date, and social security number of each eligible employee employed by the applicant;

(3) The career-technical education program in which each eligible employee is enrolled;

(4) A description of each eligible employee's duties as part of the employee's work-based learning experience, internship, or cooperative education program;

(5) Any other information requested by the department.

(D)(1) After determining that the applicant satisfies the conditions described in division (C)

of this section, the department of education shall issue, within sixty days after the receipt of a complete application under that division, a tax credit certificate to the applicant equal to the lesser of (a) fifteen per cent of the eligible compensation paid by the applicant to all eligible employees during the calendar year or (b) five thousand dollars per eligible employee, in either case subject to the limitations in division (D)(2) of this section.

(2) If the applicant pays eligible compensation to an employee who ceases to qualify as an eligible employee during the calendar year, only the eligible compensation paid to the employee while the employee qualified as an eligible employee may be used to calculate the credit amount on a tax credit certificate issued under this section. The department shall not issue certificates in a total amount that would cause the tax credits claimed in any fiscal biennium to exceed five million dollars.

(3) Each tax credit certificate issued under this section shall include a unique identification number and shall state the amount of tax credit that may be claimed. A taxpayer claiming the credit allowed under this section shall submit a copy of the certificate with the taxpayer's return or report.

(E) If a tax credit certificate is issued to a pass-through entity under this section, any taxpayer that is a direct or indirect investor in the pass-through entity on the last day of the entity's taxable year ending in the calendar year for which the certificate was issued may claim the taxpayer's distributive or proportionate share of the credit against the taxpayer's aggregate tax liability under section 5747.02 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:

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;

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;

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

The credit for displaced workers who pay for job training under section 5747.27 of the Revised Code;

The campaign contribution credit under section 5747.29 of the Revised Code;

The twenty-dollar personal exemption credit under section 5747.022 of the Revised Code;

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

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

The nonrefundable credit for education expenses under section 5747.72 of the Revised Code;

The nonrefundable credit for donations to scholarship granting organizations under section 5747.73 of the Revised Code;

The nonrefundable credit for tuition paid to a nonchartered nonpublic school under section 5747.75 of the Revised Code;

The nonrefundable vocational job credit under section 5747.057 of the Revised Code;

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

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

The enterprise zone credit under section 5709.66 of the Revised Code;



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

The small business investment credit under section 5747.81 of the Revised Code;

The nonrefundable lead abatement credit under section 5747.26 of the Revised Code;

The opportunity zone investment credit under section 122.84 of the Revised Code;

The enterprise zone credits under section 5709.65 of the Revised Code;

The research and development credit under section 5747.331 of the Revised Code;

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

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

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

The refundable motion picture and Broadway theatrical production credit under section 5747.66 of the Revised Code;

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

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

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

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;

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 3301.17, 3302.03, 3313.6113, 3317.014, 3333.125, 3345.011, 3350.11, 3735.671, 4715.39, 4715.53, 4715.66, 5709.82, 5709.83, and 5747.98 of the Revised Code are hereby repealed.

SECTION 3. (A) The Employers Providing Work-Based Learning Pilot Program is created. The program expires two years after the effective date of this section.

As soon as practicable after the effective date of this section, the Administrator of Workers' Compensation, subject to the approval of the Bureau of Workers' Compensation Board of Directors, shall adopt a rule that prohibits, for the program's duration, the Administrator from charging any amount with respect to a claim for compensation or benefits under Chapter 4121., 4123., 4127., or

4131. of the Revised Code to an employer's experience if both of the following apply:

(1) The employer provides work-based learning experiences for students enrolled in a career-technical education program approved under section 3317.161 of the Revised Code.

(2) The claim is based on a student's injury, occupational disease, or death sustained in the course of and arising out of the student's participation in the employer's work-based learning experience.

(B) Pursuant to section 4109.06 of the Revised Code, the requirements of Chapter 4109. of the Revised Code do not apply to a student participating in a work-based learning experience described in division (A)(1) of this section.

SECTION 4. Section 3333.125 of the Revised Code as amended by this act is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health, and safety. The reason for such necessity is to ensure that changes made by this act to the Commercial Truck Driver Student Aid Program can be implemented in a timely manner. Therefore, section 3333.125 of the Revised Code as amended by this act shall go into immediate effect.

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*Speaker* \_\_\_\_\_ *of the House of Representatives.*

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*President* \_\_\_\_\_ *of the Senate.*

Passed \_\_\_\_\_, 20\_\_\_\_

Approved \_\_\_\_\_, 20\_\_\_\_

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*Governor.*

Sub. S. B. No. 166

134th G.A.

The section numbering of law of a general and permanent nature is complete and in conformity with the Revised Code.

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*Director, Legislative Service Commission.*

Filed in the office of the Secretary of State at Columbus, Ohio, on the \_\_\_\_ day of \_\_\_\_\_, A. D. 20 \_\_\_\_.

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*Secretary of State.*

File No. \_\_\_\_\_ Effective Date \_\_\_\_\_