

As Passed by the House

134th General Assembly

Regular Session

2021-2022

Sub. S. B. No. 302

Senators Hackett, Reineke

Cosponsors: Senators Cirino, Lang, Schaffer, Wilson, Antonio, Blessing, Brenner, Dolan, Gavarone, Hottinger, Johnson, Kunze, Manning, McColley, Peterson, Roegner, Romanchuk, Schuring, Thomas Representatives Lightbody, Abrams, Carruthers, Click, Fowler Arthur, Fraizer, Ghanbari, Ginter, Gross, Hall, Hillyer, John, Jones, Kick, Koehler, McClain, Merrin, Richardson, Riedel, Roemer, Seitz, Stein, White

A BILL

To amend sections 4141.26, 4141.28, 4141.281, 1
4507.53, 5120.212, 5703.21, 5747.065, and 2
5747.18 and to enact sections 4141.163, 3
4141.287, 4141.288, 4141.302, 4141.34, and 4
4141.60 of the Revised Code and to amend Section 5
8 of S.B. 18 of the 134th General Assembly, as 6
subsequently amended, to make changes to the 7
Unemployment Compensation Law. 8

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

Section 1. That sections 4141.26, 4141.28, 4141.281, 9
4507.53, 5120.212, 5703.21, 5747.065, and 5747.18 be amended and 10
sections 4141.163, 4141.287, 4141.288, 4141.302, 4141.34, and 11
4141.60 of the Revised Code be enacted to read as follows: 12

Sec. 4141.163. (A) For any federal program administered by 13
the director of job and family services in a manner similar to 14
this chapter that provides money payments for loss of 15

remuneration for services performed under any contract of hire 16
that is not employment as defined in section 4141.01 of the 17
Revised Code, the director of job and family services shall 18
establish a verification system for the program that verifies 19
whether an individual has filed annual returns using records 20
maintained by the tax commissioner under Chapter 5747. of the 21
Revised Code. 22

(B) The director shall enter a data sharing agreement with 23
the commissioner allowing the director to furnish to the tax 24
commissioner the name, social security number, and any 25
additional information required by the commissioner for an 26
individual who applies for payments under a program described in 27
division (A) of this section. The director may request 28
information from the commissioner regarding whether such an 29
individual has filed an annual return with respect to the tax 30
imposed by section 5747.02 of the Revised Code. The director may 31
request the information for the most recent taxable year, as 32
that term is defined in section 5747.01 of the Revised Code, for 33
which an annual return was due or either of the two preceding 34
taxable years. 35

On receiving the request, the commissioner shall provide 36
to the director the requested information. The commissioner 37
shall inform the director if the commissioner is unable to 38
provide any portion of the requested information. 39

(C) This section does not apply to a federal program for 40
which income verification is not required. 41

Sec. 4141.26. (A) As soon as practicable after the first 42
day of September but not later than the first day of December of 43
each year, the director of job and family services shall notify 44
each employer of the employer's contribution rate as determined 45

for the next ensuing contribution period pursuant to section 46
4141.25 of the Revised Code provided the employer has furnished 47
the director, by the first day of September following the 48
computation date, with the wage information for all past periods 49
necessary for the computation of the contribution rate. 50

(B) If an employer has not timely furnished the necessary 51
wage information as required by division (A) of this section, 52
the employer's contribution rate for such contribution period 53
shall not be computed as provided in section 4141.25 of the 54
Revised Code, but instead the employer shall be assigned a 55
contribution rate equal to one hundred twenty-five per cent of 56
the maximum rate provided in that section, with the following 57
exceptions: 58

(1) If the employer files the necessary wage information 59
by the thirty-first day of December of the year immediately 60
preceding the contribution period for which the rate is to be 61
effective, the employer's rate shall be computed as provided in 62
division (A) of section 4141.25 of the Revised Code. 63

(2) The director shall revise the contribution rate of an 64
employer who has not timely furnished the necessary wage 65
information as required by division (A) of this section, who has 66
been assigned a contribution rate pursuant to division (B) of 67
this section, and who does not meet the requirements of division 68
(B)(1) of this section, if the employer furnishes the necessary 69
wage information to the director within eighteen months 70
following the thirty-first day of December of the year 71
immediately preceding the contribution period for which the rate 72
is to be effective. The revised rate under division (B)(2) of 73
this section shall be equal to one hundred twenty per cent of 74
the contribution rate that would have resulted if the employer 75

had timely furnished the necessary wage information under 76
division (A) of this section. 77

The director shall deny an employer's request for a 78
revision of the employer's rate as provided in division (B) (2) 79
of this section if the director finds that the employer's 80
failure to timely file the necessary wage information was due to 81
an attempt to evade payment. 82

The director shall round the contribution rates the 83
director determines under division (B) of this section to the 84
nearest tenth of one per cent. 85

(C) If, as a result of the computation pursuant to 86
division (B) of this section, the employer's account shows a 87
negative balance in excess of the applicable limitations, in 88
that computation, the excess above applicable limitations shall 89
not be transferred from the account as provided in division (A) 90
(2) of section 4141.24 of the Revised Code. 91

(D) The rate determined pursuant to this section and 92
section 4141.25 of the Revised Code shall become binding upon 93
the employer unless: 94

(1) The employer makes a voluntary contribution as 95
provided in division (B) of section 4141.24 of the Revised Code, 96
whereupon the director shall issue the employer a revised 97
contribution rate notice if the contribution changes the 98
employer's rate; or 99

(2) Within thirty days after the mailing of notice of the 100
employer's rate or a revision of it to the employer's last known 101
address or, in the absence of mailing of such notice, within 102
thirty days after the delivery of such notice, the employer 103
files an application with the director for reconsideration of 104

the director's determination of such rate setting forth reasons 105
for such request. The director shall promptly examine the 106
application for reconsideration and shall notify the employer of 107
the director's reconsidered decision, which shall become final 108
unless, within thirty days after the mailing of such notice by 109
certified mail, return receipt requested, the employer files an 110
application for review of such decision with the unemployment 111
compensation review commission. The commission shall promptly 112
examine the application for review of the director's decision 113
and shall grant such employer an opportunity for a fair hearing. 114
The proceeding at the hearing before the commission shall be 115
recorded in the means and manner prescribed by the commission. 116
For the purposes of this division, the review is considered 117
timely filed when it has been received as provided in division 118
(D) (1) of section 4141.281 of the Revised Code. The appeal of an 119
appealing party who fails to appear at a hearing under this 120
division shall be dismissed in accordance with division (D) of 121
section 4141.281 of the Revised Code. 122

The employer and the director shall be promptly notified 123
of the commission's decision, which shall become final unless, 124
within thirty days after the mailing of notice of it to the 125
employer's last known address by certified mail, return receipt 126
requested, or, in the absence of mailing, within thirty days 127
after delivery of such notice, an appeal is taken by the 128
employer or the director to the court of common pleas of 129
Franklin county. Such appeal shall be taken by the employer or 130
the director by filing a notice of appeal with the clerk of such 131
court and with the commission. Such notice of appeal shall set 132
forth the decision appealed and the errors in it complained of. 133
Proof of the filing of such notice with the commission shall be 134
filed with the clerk of such court. 135

The commission, upon written demand filed by the appellant 136
and within thirty days after the filing of such demand, shall 137
file with the clerk a certified transcript of the record of the 138
proceedings before the commission pertaining to the 139
determination or order complained of, and the appeal shall be 140
heard upon such record certified to the commission. In such 141
appeal, no additional evidence shall be received by the court, 142
but the court may order additional evidence to be taken before 143
the commission, and the commission, after hearing such 144
additional evidence, shall certify such additional evidence to 145
the court or it may modify its determination and file such 146
modified determination, together with the transcript of the 147
additional record, with the court. After an appeal has been 148
filed in the court, the commission, by petition, may be made a 149
party to such appeal. Such appeal shall be given precedence over 150
other civil cases. The court may affirm the determination or 151
order complained of in the appeal if it finds, upon 152
consideration of the entire record, that the determination or 153
order is supported by reliable, probative, and substantial 154
evidence and is in accordance with law. In the absence of such a 155
finding, it may reverse, vacate, or modify the determination or 156
order or make such other ruling as is supported by reliable, 157
probative, and substantial evidence and is in accordance with 158
law. The judgment of the court shall be final and conclusive 159
unless reversed, vacated, or modified on appeal. An appeal may 160
be taken from the decision of the court of common pleas of 161
Franklin county. 162

(E) The appeal provisions of division (D) of this section 163
apply to all other determinations and orders of the director 164
affecting the liability of an employer to pay contributions or 165
the amount of such contributions, determinations respecting 166

application for refunds of contributions, determinations 167
respecting applications for classification of employment as 168
seasonal under section 4141.33 of the Revised Code, and 169
exceptions to charges of benefits to an employer's account as 170
provided in division (D) of section 4141.24 of the Revised Code. 171

(F) The validity of any general order or rule of the 172
director adopted pursuant to this chapter or of any final order 173
or action of the unemployment compensation review commission 174
respecting any such general order or rule may be determined by 175
the court of common pleas of Franklin county, and such general 176
order, rule, or action may be sustained or set aside by the 177
court on an appeal to it which may be taken by any person 178
affected by the order, rule, or action in the manner provided by 179
law. Such appeal to the court of common pleas of Franklin county 180
shall be filed within thirty days after the date such general 181
order, rule, or action was publicly released by the director or 182
the commission. Either party to such action may appeal from the 183
court of common pleas of Franklin county as in ordinary civil 184
cases. 185

(G) Notwithstanding any determination made in pursuance of 186
sections 4141.23 to 4141.26 of the Revised Code, no individual 187
who files a claim for benefits shall be denied the right to a 188
fair hearing as provided in section 4141.281 of the Revised 189
Code, or the right to have a claim determined on the merits of 190
it. 191

(H) (1) Notwithstanding division (D) of this section, if 192
the director finds that an omission or error in the director's 193
records or employer reporting caused the director to issue an 194
erroneous determination or order affecting contribution rates, 195
the liability of an employer to pay contributions or the amount 196

of such contributions, determinations respecting applications 197
for refunds of contributions, determinations respecting 198
applications for classification of seasonal status under section 199
4141.33 of the Revised Code, or exceptions to charges of 200
benefits to an employer's account as provided in division (D) of 201
section 4141.24 of the Revised Code, the director may issue a 202
corrected determination or order correcting the erroneous 203
determination or order, except as provided in division (H) (2) of 204
this section. 205

(2) The director may not issue a corrected determination 206
or order correcting an erroneous determination or order if both 207
of the following apply: 208

(a) The erroneous determination or order was caused solely 209
by an omission or error of the director; 210

(b) A correction of the erroneous determination or order 211
would adversely affect the employer or any of the employers that 212
were parties in interest to the erroneous determination or 213
order. 214

A corrected determination or order issued under this 215
division takes precedence over and renders void the erroneous 216
determination or order and is appealable as provided in division 217
(D) of this section. 218

Sec. 4141.28. BENEFITS 219

(A) FILINGS 220

Applications for determination of benefit rights and 221
claims for benefits shall be filed with the director of job and 222
family services. Such applications and claims also may be filed 223
with an employee of another state or federal agency charged with 224
the duty of accepting applications and claims for unemployment 225

benefits or with an employee of the unemployment insurance 226
commission of Canada. 227

When an unemployed individual files an application for 228
determination of benefit rights, the director shall furnish the 229
individual with an explanation of the individual's appeal 230
rights. The explanation shall describe clearly the different 231
levels of appeal and explain where and when each appeal must be 232
filed. 233

(B) APPLICATION FOR DETERMINATION OF BENEFIT RIGHTS 234

In filing an application, an individual shall furnish the 235
director with the name and address of the individual's most 236
recent separating employer and the individual's statement of the 237
reason for separation from the employer. The director shall 238
promptly notify the individual's most recent separating employer 239
of the filing and request the reason for the individual's 240
unemployment, unless that notice is not necessary under 241
conditions the director establishes by rule. The director may 242
request from the individual or any employer information 243
necessary for the determination of the individual's right to 244
benefits. The employer shall provide the information requested 245
within ten working days after the request is sent. If an 246
employer fails to provide requested information within ten 247
working days, the director shall provide to the tax commissioner 248
the individual's and employer's names, addresses, taxpayer 249
identification numbers if available, and any additional 250
information required by the tax commissioner. The tax 251
commissioner shall confirm to the director whether the 252
individual was included on the most recent annual return filed 253
by the employer pursuant to division (F) of section 5747.07 of 254
the Revised Code. The tax commissioner shall inform the director 255

if the tax commissioner is unable to provide the requested 256
confirmation. If necessary to ensure prompt determination and 257
payment of benefits, the director shall base the determination 258
on the information that is available. 259

An individual filing an application for determination of 260
benefit rights shall disclose, at the time of filing, whether or 261
not the individual owes child support obligations. 262

(C) MASS LAYOFFS 263

An employer who lays off or separates within any seven-day 264
period fifty or more individuals because of lack of work shall 265
furnish notice to the director of the dates of layoff or 266
separation and the approximate number of individuals being laid 267
off or separated. The notice shall be furnished at least three 268
working days prior to the date of the first day of such layoff 269
or separation. In addition, at the time of the layoff or 270
separation the employer shall furnish to the individual and to 271
the director information necessary to determine the individual's 272
eligibility for unemployment compensation. 273

(D) DETERMINATION OF BENEFIT RIGHTS 274

The director shall promptly examine any application for 275
determination of benefit rights. On the basis of the information 276
available to the director under this chapter, the director shall 277
determine whether or not the application is valid, and if valid, 278
the date on which the benefit year shall commence and the weekly 279
benefit amount. The director shall promptly notify the 280
applicant, employers in the applicant's base period, and any 281
other interested parties of the determination and the reasons 282
for it. In addition, the determination issued to the claimant 283
shall include the total amount of benefits payable. The 284

determination issued to each chargeable base period employer 285
shall include the total amount of benefits that may be charged 286
to the employer's account. 287

(E) CLAIM FOR BENEFITS 288

The director shall examine the first claim and any 289
additional claim for benefits. On the basis of the information 290
available, the director shall determine whether the claimant's 291
most recent separation and, to the extent necessary, prior 292
separations from work, allow the claimant to qualify for 293
benefits. Written notice of the determination granting or 294
denying benefits shall be sent to the claimant, the most recent 295
separating employer, and any other employer involved in the 296
determination, except that written notice is not required to be 297
sent to the claimant if the reason for separation is lack of 298
work and the claim is allowed. 299

If the director identifies an eligibility issue, the 300
director shall immediately send notice to the claimant of the 301
issue identified, specify the week or weeks involved, and 302
identify what the claimant must do to address the issue or who 303
the claimant may contact for more information. The claimant has 304
a minimum of five business days after the notice is sent to 305
respond to the information included in the notice, and after the 306
time allowed as determined by the director, the director shall 307
make a determination. The claimant's response may include a 308
request for a fact-finding interview when the eligibility issue 309
is raised by an informant or source other than the claimant, or 310
when the eligibility issue, if determined adversely, 311
disqualifies the claimant for the duration of the claimant's 312
period of unemployment. 313

When the determination of a continued claim for benefits 314

results in a disallowed claim, the director shall notify the 315
claimant of the disallowance and the reasons for it. 316

(F) ELIGIBILITY NOTICE 317

Any base period or subsequent employer of a claimant who 318
has knowledge of specific facts affecting the claimant's right 319
to receive benefits for any week may notify the director in 320
writing of those facts. The director shall prescribe a form for 321
such eligibility notice, but failure to use the form shall not 322
preclude the director's examination of any notice. 323

To be considered valid, an eligibility notice must: 324
contain in writing, a statement that identifies either a source 325
who has firsthand knowledge of the information or an informant 326
who can identify the source; provide specific and detailed 327
information that may potentially disqualify the claimant; 328
provide the name and address of the source or the informant; and 329
appear to the director to be reliable and credible. 330

An eligibility notice is timely filed if received or 331
postmarked prior to or within forty-five calendar days after the 332
end of the week with respect to which a claim for benefits is 333
filed by the claimant. An employer who timely files a valid 334
eligibility notice shall be an interested party to the claim for 335
benefits which is the subject of the notice. 336

The director shall consider the information contained in 337
the eligibility notice, together with other available 338
information. After giving the claimant notice and an opportunity 339
to respond, the director shall make a determination and inform 340
the notifying employer, the claimant, and other interested 341
parties of the determination. 342

(G) CORRECTED DETERMINATION 343

If the director finds within the ~~fifty-two~~ two hundred eight calendar weeks beginning with the Sunday of the week during which an application for benefit rights was filed ~~or~~ ~~within the benefit year~~ that a determination made by the director was erroneous due to an error in an employer's report or any typographical or clerical error in the director's determination, or as shown by correct remuneration information received by the director, the director shall issue a corrected determination to all interested parties. The corrected determination shall take precedence over and void the prior determination of the director. The director shall not issue a corrected determination when the commission or a court has jurisdiction with respect to that determination.

(H) EFFECT OF COMMISSION DECISIONS

In making determinations, the director shall follow decisions of the unemployment compensation review commission which have become final with respect to claimants similarly situated.

(I) PROMPT PAYMENTS

If benefits are allowed by the director, a hearing officer, the commission, or a court, the director shall pay benefits promptly, notwithstanding any further appeal, provided that if benefits are denied on appeal, of which the parties have notice and an opportunity to be heard, the director shall withhold payment of benefits pending a decision on any further appeal.

Sec. 4141.281.

APPEALS

(A) APPEAL FILED

Any party notified of a determination of benefit rights or 373
a claim for benefits determination may appeal within twenty-one 374
calendar days after the written determination was sent to the 375
party or within an extended period as provided under division 376
(D) (9) of this section. 377

(B) REDETERMINATION 378

Within twenty-one days after receipt of the appeal, the 379
director of job and family services shall issue a 380
redetermination or transfer the appeal to the unemployment 381
compensation review commission. A redetermination under this 382
section is appealable in the same manner as an initial 383
determination by the director. 384

(C) REVIEW COMMISSION 385

(1) JURISDICTION 386

The commission shall provide an opportunity for a fair 387
hearing to the interested parties of appeals over which the 388
commission has jurisdiction. The commission has jurisdiction 389
over an appeal on transfer or on direct appeal to the 390
commission. If the commission concludes that a pending appeal 391
does not warrant a hearing, the commission may remand the appeal 392
to the director for redetermination. The commission retains 393
jurisdiction until the appeal is remanded to the director or a 394
final decision is issued and appealed to court, or the time to 395
request a review or to appeal a decision of a hearing officer or 396
the commission is expired. 397

(2) CONDUCT OF HEARINGS 398

Hearings before the commission are held at the hearing 399
officer level and the review level. Unless otherwise provided in 400
this chapter, initial hearings involving claims for compensation 401

and other unemployment compensation issues are conducted at the 402
hearing officer level by hearing officers appointed by the 403
commission. Hearings at the review level are conducted by 404
hearing officers appointed by the commission, by members of the 405
commission acting either individually or collectively, and by 406
members of the commission and hearing officers acting jointly. 407
In all hearings conducted at the review level, the commission 408
shall designate the hearing officer or officers who are to 409
conduct the hearing. When the term "hearing officer" is used in 410
reference to hearings conducted at the review level, the term 411
includes members of the commission. All decisions issued at the 412
review level are issued by the commission. 413

Provisions contained in the remainder of this paragraph 414
apply to hearings at both the hearing officer level and the 415
review level. The principles of due process in administrative 416
hearings shall be applied to all hearings conducted under the 417
authority of the commission. In conducting hearings, all hearing 418
officers shall control the conduct of the hearing, exclude 419
irrelevant or cumulative evidence, and give weight to the kind 420
of evidence on which reasonably prudent persons are accustomed 421
to rely in the conduct of serious affairs. Hearing officers have 422
an affirmative duty to question parties and witnesses in order 423
to ascertain the relevant facts and to fully and fairly develop 424
the record. Hearing officers are not bound by common law or 425
statutory rules of evidence or by technical or formal rules of 426
procedure. No person shall impose upon the claimant or the 427
employer any burden of proof as is required in a court of law. 428
The proceedings at hearings shall be recorded by mechanical 429
means or otherwise as may be prescribed by the commission. In 430
the absence of further proceedings, the record need not be 431
transcribed. After considering all of the evidence, a hearing 432

officer shall issue a written decision that sets forth the facts 433
as the hearing officer finds them to be, cites the applicable 434
law, and gives the reasoning for the decision. 435

(3) HEARING OFFICER LEVEL 436

When an appeal is transferred to the commission by the 437
director, the commission shall notify all interested parties of 438
the time and place of the hearing and assign the appeal for a 439
hearing by a hearing officer. The hearings shall be de novo, 440
except that the director's file pertaining to a case shall be 441
included in the record to be considered. 442

Following a hearing, the hearing officer shall affirm, 443
modify, or reverse the determination of the director in the 444
manner that appears just and proper. The hearing officer's 445
written decision shall be sent to all interested parties. The 446
decision shall state the right of an interested party to request 447
a review by the commission. 448

A request for review shall be filed within twenty-one days 449
after the decision was sent to the party, or within an extended 450
period as provided under division (D) (9) of this section. The 451
hearing officer's decision shall become final unless a request 452
for review is filed and allowed or the commission removes the 453
appeal to itself within twenty-one days after the hearing 454
officer's decision is sent. 455

(4) REVIEW LEVEL 456

At the review level, the commission may affirm, modify, or 457
reverse previous determinations by the director or at the 458
hearing officer level. At the review level, the commission may 459
affirm, modify, or reverse a hearing officer's decision or 460
remand the decision to the hearing officer level for further 461

hearing. The commission shall consider an appeal at the review 462
level under the following circumstances: when an appeal is 463
required to be heard initially at the review level under this 464
chapter; when the commission on its own motion removes an appeal 465
to itself within twenty-one days after the hearing officer's 466
decision is sent; when the assigned hearing officer refers an 467
appeal to the commission before the hearing officer's decision 468
is sent; or when an interested party files a request for review 469
with the commission within twenty-one days after the hearing 470
officer's decision is sent. 471

(5) COMMISSION EXAMINATION 472

The commission shall consider a request for review by an 473
interested party, including the reasons for the request. The 474
commission may adopt rules prescribing the methods for 475
requesting a review. The commission may allow or disallow the 476
request for review. The disallowance of a request for review 477
constitutes a final decision by the commission. 478

(6) REVIEW PROCEDURE 479

If the commission allows a request for review, the 480
commission shall notify all interested parties of that fact and 481
provide a reasonable period of time, as the commission defines 482
by rule, in which interested parties may file a response. After 483
that period of time, the commission, based on the record before 484
it, may do one of the following: affirm the decision of the 485
hearing officer; provide for the appeal to be heard or reheard 486
at the hearing officer or review level; provide for the appeal 487
to be heard at the review level as a potential precedential 488
decision; or provide for the decision to be rewritten without 489
further hearing at the review level. When a further hearing is 490
provided or the decision is rewritten, the commission may 491

affirm, modify, or reverse the previous decision. 492

If a member of the commission is unable or unavailable to 493
consider an appeal allowed by the commission, the other members 494
of the commission may appoint a hearing officer as a temporary 495
commissioner to fulfill the unable or unavailable commissioner's 496
duties with respect to the appeal. The members of the commission 497
may not appoint the hearing officer who decided the appeal at 498
the hearing officer level. 499

(7) NOTICES 500

The commission shall send written notice to all interested 501
parties when it orders an appeal to be heard or reheard. The 502
notice shall include the reasons for the hearing or rehearing. 503

(8) PRECEDENTIAL 504

An appeal the commission identifies as potentially 505
precedential shall be heard at the review level. In the notice 506
for that type of hearing, the commission shall notify the 507
director, all interested parties, and any other parties, as the 508
commission determines appropriate, that the appeal is designated 509
as potentially precedential. After the hearing, parties shall be 510
given the opportunity to submit briefs on the issue or issues 511
involved. The commission may designate a decision as 512
precedential after issuing the decision or at any point in the 513
appeal process, even if the commission does not initially 514
identify the appeal as potentially precedential. 515

(9) MASS APPEALS 516

When the commission determines that it has five appeals 517
pending that have common facts or common issues, the commission 518
may transfer the appeals to the review level on its own motion 519
to be heard as a mass appeal, including appeals from claimants 520

separated due to a labor dispute, on the condition that there 521
are fewer than twenty-five claimants involved. 522

To facilitate a mass hearing, the commission may allow an 523
authorized agent to accept notice of hearing on behalf of 524
claimants. An authorized agent may waive this notice of hearing 525
and also the sending of decisions to individual claimants 526
represented by the agent. 527

(D) SPECIAL PROVISIONS 528

(1) TIMELINESS OF APPEALS 529

The date of the mailing provided by the director or the 530
commission is sufficient evidence upon which to conclude that a 531
determination, redetermination, or decision was sent to the 532
party on that date. Appeals may be filed with the director, 533
commission, with an employee of another state or federal agency 534
charged with the duty of accepting claims, or with the 535
unemployment insurance commission of Canada. Any timely written 536
notice by an interested party indicating a desire to appeal 537
shall be accepted. 538

The director, commission, or authorized agent must receive 539
the appeal within the specified appeal period in order for the 540
appeal to be deemed timely filed, except that: if the United 541
States postal service is used as the means of delivery, the 542
enclosing envelope must have a postmark date or postal meter 543
postmark that is on or before the last day of the specified 544
appeal period; and where the postmark is illegible or missing, 545
the appeal is timely filed if received not later than the end of 546
the fifth calendar day following the last day of the specified 547
appeal period. 548

The director and the commission may adopt rules pertaining 549

to alternate methods of filing appeals under this section. 550

(2) WAIVER 551

Interested parties may waive, in writing, a hearing at 552
either the hearing officer or review level. If the parties waive 553
a hearing, the hearing officer shall issue a decision based on 554
the evidence of record. 555

(3) TELEPHONE HEARINGS 556

Hearing officers may conduct hearings at either the 557
hearing officer or review level in person or by telephone. The 558
commission shall adopt rules that designate the circumstances 559
under which hearing officers may conduct a hearing by telephone 560
or grant a party to the hearing the opportunity to object to a 561
hearing by telephone. An interested party whose hearing would be 562
by telephone may elect to have an in-person hearing, provided 563
that the party agrees to have the hearing at the time and place 564
the commission determines pursuant to rule. 565

(4) EVENING HEARINGS 566

~~Where a party requests that a hearing~~ Unless the 567
commission grants a request for an evening telephone hearing, 568
hearing officers shall conduct hearings at either ~~the hearing~~ 569
~~officer or and~~ review level be scheduled in the evening because 570
~~the~~ during normal business hours. An interested party who is 571
regularly employed during the day, the commission shall schedule 572
~~the~~ throughout those hours may request to have a hearing by 573
telephone during hours that the party is not employed ~~the~~ 574
evening. The commission shall grant or deny a request for an 575
evening telephone hearing. If a conflict concerning a request 576
for an evening hearing and an in-person hearing arises, the 577
commission shall schedule the hearing by telephone during 578

evening hours.	579
(5) NO APPEARANCE -- APPELLANT	580
For hearings at either the hearing officer or review	581
level, if the appealing party fails to appear at the hearing,	582
the hearing officer shall dismiss the appeal. The commission	583
shall vacate the dismissal upon a showing that written notice of	584
the hearing was not sent to that party's last known address, or	585
good cause for the appellant's failure to appear is shown to the	586
commission within fourteen days after the hearing date.	587
If the commission finds that the appealing party's reason	588
for failing to appear does not constitute good cause for failing	589
to appear, the commission shall send written notice of that	590
finding, and the appealing party may request a hearing to	591
present testimony on the issue of good cause for failing to	592
appear. The appealing party shall file a request for a hearing	593
on the issue of good cause for failing to appear within ten days	594
after the commission sends written notice indicating a finding	595
of no good cause for failing to appear.	596
(6) NO APPEARANCE -- APPELLEE	597
For hearings at either the hearing officer or review	598
level, if the appellee fails to appear at the hearing, the	599
hearing officer shall proceed with the hearing and shall issue a	600
decision based on the evidence of record. The commission shall	601
vacate the decision upon a showing that written notice of the	602
hearing was not sent to the appellee's last known address, or	603
good cause for the appellee's failure to appear is shown to the	604
commission within fourteen days after the hearing date.	605
(7) AGENT	606
Any appeal or request for review may be executed on behalf	607

of any party or any group of claimants by an agent. 608

(8) COLLATERAL ESTOPPEL 609

No finding of fact or law, decision, or order of the 610
director, hearing officer, the commission, or a reviewing court 611
under this section or section 4141.28 of the Revised Code shall 612
be given collateral estoppel or res judicata effect in any 613
separate or subsequent judicial, administrative, or arbitration 614
proceeding, other than a proceeding arising under this chapter. 615

(9) EXTENSION OF APPEAL PERIODS 616

The time for filing an appeal or a request for review 617
under this section or a court appeal under section 4141.282 of 618
the Revised Code shall be extended in the manner described in 619
the following four sentences. When the last day of an appeal 620
period is a Saturday, Sunday, or legal holiday, the appeal 621
period is extended to the next work day after the Saturday, 622
Sunday, or legal holiday. When an interested party provides 623
certified medical evidence stating that the interested party's 624
physical condition or mental capacity prevented the interested 625
party from filing an appeal or request for review under this 626
section within the appropriate twenty-one-day period, the appeal 627
period is extended to twenty-one days after the end of the 628
physical or mental condition, and the appeal or request for 629
review is considered timely filed if filed within that extended 630
period. When an interested party provides evidence, which 631
evidence may consist of testimony from the interested party, 632
that is sufficient to establish that the party did not actually 633
receive the determination or decision within the applicable 634
appeal period under this section, and the director or the 635
commission finds that the interested party did not actually 636
receive the determination or decision within the applicable 637

appeal period, then the appeal period is extended to twenty-one 638
days after the interested party actually receives the 639
determination or decision. When an interested party provides 640
evidence, which evidence may consist of testimony from the 641
interested party, that is sufficient to establish that the party 642
did not actually receive a decision within the thirty-day appeal 643
period provided in section 4141.282 of the Revised Code, and a 644
court of common pleas finds that the interested party did not 645
actually receive the decision within that thirty-day appeal 646
period, then the appeal period is extended to thirty days after 647
the interested party actually receives the decision. 648

Sec. 4141.287. The director of job and family services 649
shall enter into a data matching agreement with the department 650
of rehabilitation and correction. The agreement shall require 651
the director of rehabilitation and correction to provide the 652
director of job and family services with a searchable list, 653
updated weekly, identifying all persons committed to the several 654
institutions governed by the department of rehabilitation and 655
correction. 656

In addition to other information available, the director 657
of job and family services shall check the list provided under 658
this section when determining whether an application for 659
determination of benefit rights or a claim for benefits is 660
valid. 661

Sec. 4141.288. The director of job and family services 662
shall enter into a data matching agreement with the director of 663
health under which the director of health shall allow the 664
director of job and family services to match death records 665
maintained in accordance with section 3705.02 of the Revised 666
Code. 667

The director of job and family services shall check the 668
death records when determining whether an application for 669
determination of benefit rights or claim for benefits is valid. 670

Sec. 4141.302. If the director of job and family services 671
establishes a direct deposit system under which an individual 672
may agree to benefits being disbursed through electronic 673
transfer to an account in a financial institution designated by 674
the individual, the director shall make disbursements only to a 675
financial institution that has a physical location in this state 676
that the individual can access for the purpose of resolving 677
disputes with the institution. This section does not prohibit 678
the director from establishing other systems for disbursing 679
benefits. 680

Sec. 4141.34. The director of job and family services 681
shall establish and maintain a process for an employer to report 682
that an applicant for or recipient of benefits has failed or is 683
failing to meet any of the eligibility requirements described in 684
division (A) of section 4141.29 of the Revised Code. The process 685
shall allow an employer to make a complaint through a 686
conspicuous internet link located on the internet web site 687
maintained by the department of job and family services. The 688
director shall review all complaints received through this 689
process in a timely manner. 690

Sec. 4141.60. (A) Beginning on the last day of February 691
that occurs after the effective date of this section, and 692
annually thereafter, the director of job and family services 693
shall prepare and submit a report to the persons listed in 694
division (B) of this section. The director shall include all of 695
the following information in the report with respect to the 696
calendar year preceding the date the report is submitted: 697

<u>(1) The number of calls received from applicants for and recipients of benefits under this chapter at all call centers operated by the director;</u>	698 699 700
<u>(2) The total number of claims for benefits filed under this chapter;</u>	701 702
<u>(3) The number of claims for benefits marked as potentially fraudulent;</u>	703 704
<u>(4) The number of complaints submitted by applicants for and recipients of benefits under this chapter through the uniform process created by the director under section 4141.13 of the Revised Code;</u>	705 706 707 708
<u>(5) A summary of updates or changes to the technology the director uses to administer this chapter that have occurred during the calendar year covered by the report.</u>	709 710 711
<u>(B) The director shall submit the report required under division (A) of this section to the speaker of the house of representatives, president of the senate, the governor, and the members of the unemployment compensation modernization and improvement council.</u>	712 713 714 715 716
Sec. 4507.53. Digitalized photographic records of the department of public safety may be released only to the following:	717 718 719
(A) State, local, or federal governmental agencies for criminal justice purposes;	720 721
(B) Any court;	722
(C) The American association of motor vehicle administrators to allow state department of motor vehicles participating in the association's state-to-state verification	723 724 725

services and digital image access and exchange program to use 726
the photographic records for identity verification purposes; 727

(D) The department of job and family services for the 728
purpose of carrying out the department's functions under Chapter 729
4141. of the Revised Code. 730

Sec. 5120.212. Notwithstanding division (A) of section 731
5120.21 of the Revised Code, the department of rehabilitation 732
and correction shall share the records described in that 733
division with the director of job and family services to the 734
extent necessary to effectuate the data matching ~~agreement~~ 735
agreements required under ~~section~~ sections 4141.287 and 5101.041 736
of the Revised Code. 737

Sec. 5703.21. (A) Except as provided in divisions (B) and 738
(C) of this section, no agent of the department of taxation, 739
except in the agent's report to the department or when called on 740
to testify in any court or proceeding, shall divulge any 741
information acquired by the agent as to the transactions, 742
property, or business of any person while acting or claiming to 743
act under orders of the department. Whoever violates this 744
provision shall thereafter be disqualified from acting as an 745
officer or employee or in any other capacity under appointment 746
or employment of the department. 747

(B) (1) For purposes of an audit pursuant to section 117.15 748
of the Revised Code, or an audit of the department pursuant to 749
Chapter 117. of the Revised Code, or an audit, pursuant to that 750
chapter, the objective of which is to express an opinion on a 751
financial report or statement prepared or issued pursuant to 752
division (A) (7) or (9) of section 126.21 of the Revised Code, 753
the officers and employees of the auditor of state charged with 754
conducting the audit shall have access to and the right to 755

examine any state tax returns and state tax return information 756
in the possession of the department to the extent that the 757
access and examination are necessary for purposes of the audit. 758
Any information acquired as the result of that access and 759
examination shall not be divulged for any purpose other than as 760
required for the audit or unless the officers and employees are 761
required to testify in a court or proceeding under compulsion of 762
legal process. Whoever violates this provision shall thereafter 763
be disqualified from acting as an officer or employee or in any 764
other capacity under appointment or employment of the auditor of 765
state. 766

(2) For purposes of an internal audit pursuant to section 767
126.45 of the Revised Code, the officers and employees of the 768
office of internal audit in the office of budget and management 769
charged with directing the internal audit shall have access to 770
and the right to examine any state tax returns and state tax 771
return information in the possession of the department to the 772
extent that the access and examination are necessary for 773
purposes of the internal audit. Any information acquired as the 774
result of that access and examination shall not be divulged for 775
any purpose other than as required for the internal audit or 776
unless the officers and employees are required to testify in a 777
court or proceeding under compulsion of legal process. Whoever 778
violates this provision shall thereafter be disqualified from 779
acting as an officer or employee or in any other capacity under 780
appointment or employment of the office of internal audit. 781

(3) As provided by section 6103(d)(2) of the Internal 782
Revenue Code, any federal tax returns or federal tax information 783
that the department has acquired from the internal revenue 784
service, through federal and state statutory authority, may be 785
disclosed to the auditor of state or the office of internal 786

audit solely for purposes of an audit of the department.	787
(4) For purposes of Chapter 3739. of the Revised Code, an agent of the department of taxation may share information with the division of state fire marshal that the agent finds during the course of an investigation.	788 789 790 791
(C) Division (A) of this section does not prohibit any of the following:	792 793
(1) Divulging information contained in applications, complaints, and related documents filed with the department under section 5715.27 of the Revised Code or in applications filed with the department under section 5715.39 of the Revised Code;	794 795 796 797 798
(2) Providing information to the office of child support within the department of job and family services pursuant to section 3125.43 of the Revised Code;	799 800 801
(3) Disclosing to the motor vehicle repair board any information in the possession of the department that is necessary for the board to verify the existence of an applicant's valid vendor's license and current state tax identification number under section 4775.07 of the Revised Code;	802 803 804 805 806
(4) Providing information to the administrator of workers' compensation pursuant to sections 4123.271 and 4123.591 of the Revised Code;	807 808 809
(5) Providing to the attorney general information the department obtains under division (J) of section 1346.01 of the Revised Code;	810 811 812
(6) Permitting properly authorized officers, employees, or agents of a municipal corporation from inspecting reports or	813 814

information pursuant to section 718.84 of the Revised Code or	815
rules adopted under section 5745.16 of the Revised Code;	816
(7) Providing information regarding the name, account	817
number, or business address of a holder of a vendor's license	818
issued pursuant to section 5739.17 of the Revised Code, a holder	819
of a direct payment permit issued pursuant to section 5739.031	820
of the Revised Code, or a seller having a use tax account	821
maintained pursuant to section 5741.17 of the Revised Code, or	822
information regarding the active or inactive status of a	823
vendor's license, direct payment permit, or seller's use tax	824
account;	825
(8) Releasing invoices or invoice information furnished	826
under section 4301.433 of the Revised Code pursuant to that	827
section;	828
(9) Providing to a county auditor notices or documents	829
concerning or affecting the taxable value of property in the	830
county auditor's county. Unless authorized by law to disclose	831
documents so provided, the county auditor shall not disclose	832
such documents;	833
(10) Providing to a county auditor sales or use tax return	834
or audit information under section 333.06 of the Revised Code;	835
(11) Subject to section 4301.441 of the Revised Code,	836
disclosing to the appropriate state agency information in the	837
possession of the department of taxation that is necessary to	838
verify a permit holder's gallonage or noncompliance with taxes	839
levied under Chapter 4301. or 4305. of the Revised Code;	840
(12) Disclosing to the department of natural resources	841
information in the possession of the department of taxation that	842
is necessary for the department of taxation to verify the	843

taxpayer's compliance with section 5749.02 of the Revised Code 844
or to allow the department of natural resources to enforce 845
Chapter 1509. of the Revised Code; 846

(13) Disclosing to the department of job and family 847
services, industrial commission, and bureau of workers' 848
compensation information in the possession of the department of 849
taxation solely for the purpose of identifying employers that 850
misclassify employees as independent contractors or that fail to 851
properly report and pay employer tax liabilities. The department 852
of taxation shall disclose only such information that is 853
necessary to verify employer compliance with law administered by 854
those agencies. 855

(14) Disclosing to the Ohio casino control commission 856
information in the possession of the department of taxation that 857
is necessary to verify a casino operator's or sports gaming 858
proprietor's compliance with section 5747.063, 5753.02, or 859
5753.021 of the Revised Code and sections related thereto; 860

(15) Disclosing to the state lottery commission 861
information in the possession of the department of taxation that 862
is necessary to verify a lottery sales agent's compliance with 863
section 5747.064 of the Revised Code. 864

(16) Disclosing to the department of development 865
information in the possession of the department of taxation that 866
is necessary to ensure compliance with the laws of this state 867
governing taxation and to verify information reported to the 868
department of development for the purpose of evaluating 869
potential tax credits, tax deductions, grants, or loans. Such 870
information shall not include information received from the 871
internal revenue service the disclosure of which is prohibited 872
by section 6103 of the Internal Revenue Code. No officer, 873

employee, or agent of the department of development shall 874
disclose any information provided to the department of 875
development by the department of taxation under division (C) (16) 876
of this section except when disclosure of the information is 877
necessary for, and made solely for the purpose of facilitating, 878
the evaluation of potential tax credits, tax deductions, grants, 879
or loans. 880

(17) Disclosing to the department of insurance information 881
in the possession of the department of taxation that is 882
necessary to ensure a taxpayer's compliance with the 883
requirements with any tax credit administered by the department 884
of development and claimed by the taxpayer against any tax 885
administered by the superintendent of insurance. No officer, 886
employee, or agent of the department of insurance shall disclose 887
any information provided to the department of insurance by the 888
department of taxation under division (C) (17) of this section. 889

(18) Disclosing to the division of liquor control 890
information in the possession of the department of taxation that 891
is necessary for the division and department to comply with the 892
requirements of sections 4303.26 and 4303.271 of the Revised 893
Code. 894

(19) Disclosing to the department of education, upon that 895
department's request, information in the possession of the 896
department of taxation that is necessary only to verify whether 897
the family income of a student applying for or receiving a 898
scholarship under the educational choice scholarship pilot 899
program is equal to, less than, or greater than the income 900
thresholds prescribed by section 3310.032 of the Revised Code. 901
The department of education shall provide sufficient information 902
about the student and the student's family to enable the 903

department of taxation to make the verification. 904

(20) Disclosing to the Ohio rail development commission 905
information in the possession of the department of taxation that 906
is necessary to ensure compliance with the laws of this state 907
governing taxation and to verify information reported to the 908
commission for the purpose of evaluating potential grants or 909
loans. Such information shall not include information received 910
from the internal revenue service the disclosure of which is 911
prohibited by section 6103 of the Internal Revenue Code. No 912
member, officer, employee, or agent of the Ohio rail development 913
commission shall disclose any information provided to the 914
commission by the department of taxation under division (C) (20) 915
of this section except when disclosure of the information is 916
necessary for, and made solely for the purpose of facilitating, 917
the evaluation of potential grants or loans. 918

(21) Disclosing to the state racing commission information 919
in the possession of the department of taxation that is 920
necessary for verification of compliance with and for 921
enforcement and administration of the taxes levied by Chapter 922
3769. of the Revised Code. Such information shall include 923
information that is necessary for the state racing commission to 924
verify compliance with Chapter 3769. of the Revised Code for the 925
purposes of issuance, denial, suspension, or revocation of a 926
permit pursuant to section 3769.03 or 3769.06 of the Revised 927
Code and related sections. Unless disclosure is otherwise 928
authorized by law, information provided to the state racing 929
commission under this section remains confidential and is not 930
subject to public disclosure pursuant to section 3769.041 of the 931
Revised Code. 932

(22) Disclosing to the state fire marshal information in 933

the possession of the department of taxation that is necessary 934
for the state fire marshal to verify the compliance of a 935
licensed manufacturer of fireworks or a licensed wholesaler of 936
fireworks with section 3743.22 of the Revised Code. No officer, 937
employee, or agent of the state fire marshal shall disclose any 938
information provided to the state fire marshal by the department 939
of taxation under division (C) (22) of this section. 940

(23) Disclosing to the department of job and family 941
services information in the possession of the department of 942
taxation for either of the following purposes: 943

(a) Making a determination under section 4141.28 of the 944
Revised Code; 945

(b) Verifying an individual's eligibility for a federal 946
program described in section 4141.163 of the Revised Code. 947

Such information shall not include information received 948
from the internal revenue service the disclosure of which is 949
prohibited by section 6103 of the Internal Revenue Code. 950

Sec. 5747.065. (A) If a taxpayer has elected under section 951
4141.321 of the Revised Code to have the director of job and 952
family services deduct and withhold state income tax from the 953
unemployment compensation benefits payable to the taxpayer, the 954
director shall deduct and withhold such tax at the rate or rates 955
that the director shall prescribe in consultation with the tax 956
commissioner. 957

(B) (1) On or before the tenth day of each month, the 958
director of job and family services shall file a return 959
electronically with the tax commissioner ~~identifying each 960~~
~~taxpayer from whose unemployment compensation amounts were 961~~
~~deducted and withheld under this section during the preceding 962~~

~~month, the amount of each such deduction and withholding, the~~ 963
~~amount of the unemployment compensation from which each such~~ 964
~~amount was withheld, and any other information required by the~~ 965
~~commissioner, in the form prescribed by the commissioner.~~ 966
With the return, the director shall remit electronically to the 967
commissioner all the amounts deducted and withheld under this 968
section during the preceding month. 969

(2) On or before the thirty-first day of January of each 970
year, beginning in 2026, the director shall electronically file 971
an annual return with the commissioner, in the form prescribed 972
by the commissioner, indicating the total amount deducted and 973
withheld under this section during the preceding calendar year. 974
At the time of filing that return, the director shall remit any 975
amount deducted and withheld during the preceding calendar year 976
that was not previously remitted. 977

(3) Annually, on or before the thirty-first day of 978
January, the director shall issue an information return to each 979
taxpayer with respect to whom an amount has been deducted and 980
withheld under this section during the preceding calendar year. 981
The information return shall show the total amount deducted from 982
the taxpayer's unemployment compensation benefits during the 983
preceding calendar year and any other information the tax 984
commissioner requires. If the director is required under the 985
Internal Revenue Code to report federal income tax deducted and 986
withheld from unemployment compensation benefits, then the 987
director may report the information required under this section 988
on that report, as authorized by the Internal Revenue Code. 989

(4) Annually, on or before the thirty-first day of 990
January, beginning in 2026, the director shall provide to the 991
commissioner a copy of each information return issued under 992

<u>division (B) (3) of this section for the preceding calendar year.</u>	993
<u>The commissioner may require that the copies be transmitted</u>	994
<u>electronically.</u>	995
(C) Failure of the director to deduct and withhold the	996
required amounts from unemployment compensation benefits or to	997
remit amounts withheld as required by this section does not	998
relieve a taxpayer from liability for the tax imposed by section	999
5747.02 of the Revised Code.	1000
(D) The director of job and family services may adopt	1001
rules as necessary to administer this section.	1002
Sec. 5747.18. The tax commissioner shall enforce and	1003
administer this chapter. In addition to any other powers	1004
conferred upon the commissioner by law, the commissioner may:	1005
(A) Prescribe all forms required to be filed pursuant to	1006
this chapter;	1007
(B) Adopt such rules as the commissioner finds necessary	1008
to carry out this chapter;	1009
(C) Appoint and employ such personnel as are necessary to	1010
carry out the duties imposed upon the commissioner by this	1011
chapter.	1012
Any information gained as the result of returns,	1013
investigations, hearings, or verifications required or	1014
authorized by this chapter is confidential, and no person shall	1015
disclose such information, except for official purposes, or as	1016
provided by section 3125.43, 4123.271, 4123.591, <u>4141.163,</u>	1017
<u>4141.28,</u> 4507.023, 5101.182, or 5703.21 of the Revised Code, or	1018
in accordance with a proper judicial order. The tax commissioner	1019
may furnish the internal revenue service with copies of returns	1020
or reports filed and may furnish the officer of a municipal	1021

corporation charged with the duty of enforcing a tax subject to 1022
Chapter 718. of the Revised Code with the names, addresses, and 1023
identification numbers of taxpayers who may be subject to such 1024
tax. A municipal corporation shall use this information for tax 1025
collection purposes only. This section does not prohibit the 1026
publication of statistics in a form which does not disclose 1027
information with respect to individual taxpayers. 1028

Section 2. That existing sections 4141.26, 4141.28, 1029
4141.281, 4507.53, 5120.212, 5703.21, 5747.065, and 5747.18 of 1030
the Revised Code are hereby repealed. 1031

Section 3. Section 4141.163 of the Revised Code, as 1032
enacted by this act, and division (B) of section 4141.28 of the 1033
Revised Code, as amended by this act, apply to requests made on 1034
or after January 1, 2024. 1035

Section 4. That Section 8 of S.B. 18 of the 134th General 1036
Assembly (as amended by H.B. 110 of the 134th General Assembly) 1037
be amended to read as follows: 1038

Sec. 8. The election authorized under section 4141.321 of 1039
the Revised Code to withhold state income taxes applies to 1040
unemployment compensation benefits paid on or after January 1, 1041
~~2023~~2025. 1042

On or before December 1, ~~2022~~2024, the Director of Job and 1043
Family Services shall notify each individual that was receiving 1044
on that date, and that continues to receive, unemployment 1045
compensation benefits and that made an election under division 1046
(B) of that section with respect to federal income tax that the 1047
individual may elect to have state income tax withheld from 1048
those benefits for benefits paid on or after January 1, 1049
~~2023~~2025, in accordance with that division. Such an election is 1050

not a change in withholding status for the purpose of division 1051
(A) (4) of that section. 1052

Section 5. That existing Section 8 of S.B. 18 of the 134th 1053
General Assembly (as amended by H.B. 110 of the 134th General 1054
Assembly) is hereby repealed. 1055

Section 6. Section 5703.21 of the Revised Code is 1056
presented in this act as a composite of the section as amended 1057
by H.B. 29, H.B. 74, H.B. 110, and H.B. 172 of the 134th General 1058
Assembly and H.B. 166 of the 133rd General Assembly. The General 1059
Assembly, applying the principle stated in division (B) of 1060
section 1.52 of the Revised Code that amendments are to be 1061
harmonized if reasonably capable of simultaneous operation, 1062
finds that the composite is the resulting version of the section 1063
in effect prior to the effective date of the section as 1064
presented in this act. 1065