

As Introduced

**134th General Assembly
Regular Session
2021-2022**

S. B. No. 368

Senator O'Brien

A BILL

To amend sections 3310.03, 3310.031, 3310.032, 1
3310.033, 3310.034, 3310.036, 3310.07, 3313.975, 2
and 5747.72 and to repeal sections 3310.035 and 3
3310.05 of the Revised Code to enact the Parent 4
Educational Freedom Act to expand eligibility 5
for Educational Choice scholarships, to cease 6
the operation of the Pilot Project Scholarship 7
Program on July 1, 2023, and to increase the 8
existing income tax credit for homeschooling 9
expenses from \$250 to \$2000. 10

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

Section 1. That sections 3310.03, 3310.031, 3310.032, 11
3310.033, 3310.034, 3310.036, 3310.07, 3313.975, and 5747.72 of 12
the Revised Code be amended to read as follows: 13

Sec. 3310.03. For the 2021-2022 and the 2022-2023 school 14
~~year and each school year thereafter~~years, subject to division 15
(G) of this section, a student is an "eligible student" for 16
purposes of the educational choice scholarship pilot program if 17
the student's resident district is not a school district in 18
which the pilot project scholarship program is operating under 19

sections 3313.974 to 3313.979 of the Revised Code, the student 20
satisfies one of the conditions in division (A), (B), or (C) of 21
this section, ~~and the~~ or section 3310.033 or 3310.034 of the 22
Revised Code. Until the 2023-2024 school year, a student who 23
satisfies one of the conditions in division (A), (B), or (C) of 24
this section maintains eligibility to receive a scholarship 25
under division (D) of this section. 26

~~However, Beginning with scholarships sought for the 2023-~~ 27
~~2024 school year, the department of education shall cease~~ 28
~~awarding first-time scholarships under this section. Instead,~~ 29
~~for the 2023-2024 school year and each school year thereafter, a~~ 30
~~student shall be an "eligible student" for the purposes of the~~ 31
~~educational choice scholarship pilot program in accordance with~~ 32
~~section 3310.032 of the Revised Code, and the department only~~ 33
~~shall award scholarships under that section.~~ 34

Notwithstanding anything to the contrary in division (D) 35
of this section, any student who received a scholarship for the 36
~~2020-2021-2022-2023~~ school year under this section, ~~as it~~ 37
~~existed prior to March 2, 2021,~~ shall continue to receive that 38
scholarship ~~until the student completes grade twelve, as long as~~ 39
~~the student maintains eligibility to receive a scholarship under~~ 40
~~division (D)~~ in accordance with that division, except that the 41
student shall not be required to comply with division (D) (1) of 42
this section. 43

(A) (1) A student is eligible for a scholarship if the 44
student is enrolled in a school building operated by the 45
student's resident district and to which both of the following 46
apply: 47

(a) The building was ranked in the lowest twenty per cent 48
of all buildings operated by city, local, and exempted village 49

school districts according to performance index score as 50
determined by the department ~~of education, as follows:~~ 51

~~(i) . For a scholarship sought for the 2021-2022 or 2022-~~ 52
~~2023 school year, the building was ranked in the lowest twenty~~ 53
~~per cent of buildings for each of the 2017-2018 and 2018-2019~~ 54
~~school years.~~ 55

~~(ii) For a scholarship sought for the 2023-2024 school-~~ 56
~~year, the building was ranked in the lowest twenty per cent of~~ 57
~~buildings for each of the 2018-2019 and 2021-2022 school years.~~ 58

~~(iii) For a scholarship sought for the 2024-2025 school-~~ 59
~~year, the building was ranked in the lowest twenty per cent of~~ 60
~~buildings for each of the 2021-2022 and 2022-2023 school years.~~ 61

~~(iv) For a scholarship sought for the 2025-2026 school-~~ 62
~~year or any school year thereafter, the building was ranked in-~~ 63
~~the lowest twenty per cent of buildings for at least two of the~~ 64
~~three most recent consecutive rankings issued prior to the first~~ 65
~~day of July of the school year for which a scholarship is~~ 66
~~sought.~~ 67

(b) The building is operated by a school district in 68
which, for the three consecutive school years prior to the 69
school year for which a scholarship is sought, an average of 70
twenty per cent or more of the students entitled to attend 71
school in the district, under section 3313.64 or 3313.65 of the 72
Revised Code, were qualified to be included in the formula to 73
distribute funds under Title I of the "Elementary and Secondary 74
Education Act of 1965," 20 U.S.C. 6301 et seq. 75

When ranking school buildings under division (A) (1) of 76
this section, the department shall not include buildings 77
operated by a school district in which the pilot project 78

scholarship program is operating in accordance with sections 79
3313.974 to 3313.979 of the Revised Code. 80

(2) A student is eligible for a scholarship if the student 81
will be enrolling in any of grades kindergarten through twelve 82
in this state for the first time in the school year for which a 83
scholarship is sought, will be at least five years of age, as 84
defined in section 3321.01 of the Revised Code, by the first day 85
of January of the school year for which a scholarship is sought, 86
and otherwise would be assigned under section 3319.01 of the 87
Revised Code in the school year for which a scholarship is 88
sought, to a school building described in division (A)(1) of 89
this section. 90

(3) A student is eligible for a scholarship if the student 91
is enrolled in a community school established under Chapter 92
3314. of the Revised Code but otherwise would be assigned under 93
section 3319.01 of the Revised Code to a building described in 94
division (A)(1) of this section. 95

(4) A student is eligible for a scholarship if the student 96
is enrolled in a school building operated by the student's 97
resident district or in a community school established under 98
Chapter 3314. of the Revised Code and otherwise would be 99
assigned under section 3319.01 of the Revised Code to a school 100
building described in division (A)(1) of this section in the 101
school year for which the scholarship is sought. 102

(5) A student is eligible for a scholarship if the student 103
was enrolled in a public or nonpublic school or was homeschooled 104
in the prior school year and completed any of grades eight 105
through eleven in that school year and otherwise would be 106
assigned under section 3319.01 of the Revised Code to a school 107
building described in division (A)(1) of this section in the 108

school year for which the scholarship is sought.	109
(B) A student is eligible for a scholarship if the student	110
is enrolled in a nonpublic school at the time the school is	111
granted a charter by the state board of education under section	112
3301.16 of the Revised Code and the student meets the standards	113
of division (B) of section 3310.031 of the Revised Code.	114
(C) A student is eligible for a scholarship if the	115
student's resident district is subject to section 3302.10 of the	116
Revised Code and the student either:	117
(1) Is enrolled in a school building operated by the	118
resident district or in a community school established under	119
Chapter 3314. of the Revised Code;	120
(2) Will be both enrolling in any of grades kindergarten	121
through twelve in this state for the first time and at least	122
five years of age by the first day of January of the school year	123
for which a scholarship is sought.	124
(D) A student who receives a scholarship under the	125
educational choice scholarship pilot program remains an eligible	126
student and may continue to receive scholarships in subsequent	127
school years until the student completes grade twelve, so long	128
as all of the following apply:	129
(1) The student's resident district remains the same, or	130
the student transfers to a new resident district and otherwise	131
would be assigned in the new resident district to a school	132
building described in division (A)(1) or (C) of this section.	133
(2) The student takes each assessment prescribed for the	134
student's grade level under section 3301.0710, 3301.0712, or	135
3313.619 of the Revised Code while enrolled in a chartered	136
nonpublic school, unless one of the following applies to the	137

student:	138
(a) The student is excused from taking that assessment	139
under federal law, the student's individualized education	140
program, or division (C) (1) (c) (i) of section 3301.0711 of the	141
Revised Code.	142
(b) The student is enrolled in a chartered nonpublic	143
school that meets the conditions specified in division (K) (2) or	144
(L) (4) of section 3301.0711 of the Revised Code.	145
(c) The student is enrolled in any of grades three to	146
eight and takes an alternative standardized assessment under	147
division (K) (1) of section 3301.0711 of the Revised Code.	148
(d) The student is excused from taking the assessment	149
prescribed under division (B) (1) of section 3301.0712 of the	150
Revised Code pursuant to division (C) (1) (c) (ii) of section	151
3301.0711 of the Revised Code.	152
(3) In each school year that the student is enrolled in a	153
chartered nonpublic school, the student is absent from school	154
for not more than twenty days that the school is open for	155
instruction, not including excused absences.	156
(E) (1) The department shall cease awarding first-time	157
scholarships pursuant to divisions (A) (1) to (5) of this section	158
with respect to a school building that, in the most recent	159
ratings of school buildings under section 3302.03 of the Revised	160
Code prior to the first day of July of the school year, ceases	161
to meet the criteria in division (A) (1) of this section.	162
(2) The department shall cease awarding first-time	163
scholarships pursuant to division (C) of this section with	164
respect to a school district subject to section 3302.10 of the	165
Revised Code when the academic distress commission established	166

for the district ceases to exist. 167

(3) However, students who have received scholarships in 168
the prior school year remain eligible students pursuant to 169
division (D) of this section. 170

(F) The state board of education shall adopt rules 171
defining excused absences for purposes of division (D) (3) of 172
this section. 173

(G) Notwithstanding anything to the contrary in this 174
section or section 3310.031 of the Revised Code, a student shall 175
not be required to be enrolled or enrolling in a school building 176
operated by the student's resident district or a community 177
school in order to be eligible for a scholarship, as follows: 178

(1) For a scholarship sought for the 2021-2022 school 179
year, a student entering any of grades kindergarten through two; 180

(2) For a scholarship sought for the 2022-2023 school 181
year, a student entering any of grades kindergarten through 182
four;— 183

~~(3) For a scholarship sought for the 2023-2024 school 184
year, a student entering any of grades kindergarten through six;— 185~~

~~(4) For a scholarship sought for the 2024-2025 school 186
year, a student entering any of grades kindergarten through 187
eight;— 188~~

~~(5) For a scholarship sought for the 2025-2026 school 189
year, and each school year thereafter, a student entering any of 190
grades kindergarten through twelve. 191~~

Sec. 3310.031. Beginning with scholarships sought for the 192
the 2023-2024 school year, the department of education shall 193
cease awarding first-time scholarships under this section. 194

Instead, all educational choice scholarships shall be awarded 195
under section 3310.032 of the Revised Code for that school year 196
and for each school year thereafter. 197

(A) The state board of education shall adopt rules under 198
section 3310.17 of the Revised Code establishing procedures for 199
granting educational choice scholarships to eligible students 200
attending a nonpublic school at the time the state board grants 201
the school a charter under section 3301.16 of the Revised Code. 202
The procedures shall include at least the following: 203

(1) Provisions for extending the application period for 204
scholarships for the following school year, if necessary due to 205
the timing of the award of the nonpublic school's charter, in 206
order for students enrolled in the school at the time the 207
charter is granted to apply for scholarships for the following 208
school year; 209

(2) Provisions for notifying the resident districts of the 210
nonpublic school's students that the nonpublic school has been 211
granted a charter and that educational choice scholarships may 212
be awarded to the school's students for the following school 213
year. 214

(B) A student who is enrolled in a nonpublic school at the 215
time the school's charter is granted is an eligible student if 216
either of the following applies: 217

(1) For a scholarship sought for the 2020-2021 school 218
year, the student satisfies division (B) of this section as it 219
existed prior to ~~the effective date of this amendment~~ March 2, 220
2021, and any related condition prescribed by section 3310.03 of 221
the Revised Code, as it existed prior to ~~the effective date of~~ 222
~~this amendment~~ March 2, 2021. 223

(2) For a scholarship sought for the 2021-2022 ~~school year~~ 224
~~or any and 2022-2023 school year thereafter years,~~ the student 225
satisfies any of the following conditions: 226

(a) At the end of the last school year before the student 227
enrolled in the nonpublic school, the student was enrolled in a 228
school building operated by the student's resident district or 229
in a community school established under Chapter 3314. of the 230
Revised Code and, for the current or following school year, the 231
student otherwise would be assigned under section 3319.01 of the 232
Revised Code to a school building described in division (A) (1) 233
of section 3310.03 of the Revised Code. 234

(b) The student was not enrolled in any public or other 235
nonpublic school before the student enrolled in the nonpublic 236
school and, for the current or following school year, otherwise 237
would be assigned under section 3319.01 of the Revised Code to a 238
school building described in division (A) (1) of section 3310.03 239
of the Revised Code. 240

(c) At the end of the last school year before the student 241
enrolled in the nonpublic school, the student was enrolled in a 242
school building operated by the student's resident district and, 243
during that school year, the building met the conditions 244
described in division (A) (1) of section 3310.03 of the Revised 245
Code. 246

(d) At the end of the last school year before the student 247
enrolled in the nonpublic school, the student was enrolled in a 248
community school established under Chapter 3314. of the Revised 249
Code but otherwise would have been assigned under section 250
3319.01 of the Revised Code to a school building that, during 251
that school year, met the conditions described in division (A) 252
(1) of section 3310.03 of the Revised Code. 253

Sec. 3310.032. (A) A student is an "eligible student" for 254
purposes of the expansion of the educational choice scholarship 255
pilot program under this section ~~if the~~ as follows: 256

(1) Through the 2022-2023 school year, the student's 257
resident district is not a school district in which the pilot 258
project scholarship program is operating under sections 3313.974 259
to 3313.979 of the Revised Code, ~~the~~ and either of the 260
following apply: 261

(a) The student is not eligible for an educational choice 262
scholarship under section 3310.03 of the Revised Code, and 263
either of the following apply: 264

~~(1)~~ (i) The student's family income is at or below two 265
hundred fifty per cent of the federal poverty guidelines, as 266
defined in section 5101.46 of the Revised Code, when the student 267
applies for a scholarship under this section. 268

~~(2)~~ (ii) The student's sibling, as defined in section 269
3310.033 of the Revised Code, receives a scholarship under this 270
section for at least one of the following: 271

~~(a)~~ (I) For the school year immediately prior to the 272
school year for which the student is seeking a scholarship; 273

~~(b)~~ (II) For the school year for which the student is 274
seeking a scholarship. 275

(2) Beginning with scholarships awarded in the 2023-2024 276
school year and each school year thereafter, a student is an 277
"eligible student" for purposes of an educational choice 278
scholarship under this section if the student is entering any of 279
grades kindergarten through twelve. 280

(B) In each fiscal year for which the general assembly 281

appropriates funds for purposes of this section, the department 282
~~of education~~ shall pay scholarships to attend chartered 283
nonpublic schools in accordance with section 3317.022 of the 284
Revised Code. The number of scholarships awarded under this 285
section shall not exceed the number that can be funded for that 286
school year as authorized by the general assembly. 287

~~(C) Scholarships under this section shall be awarded as 288
follows:— 289~~

~~(1) For the 2013-2014 school year, to eligible students 290
who are entering kindergarten in that school year for the first 291
time;— 292~~

~~(2) For each subsequent school year through the 2019-2020 293
school year, scholarships shall be awarded to eligible students 294
in the next grade level above the highest grade level awarded in 295
the preceding school year, in addition to the grade levels for 296
which students received scholarships in the preceding school 297
year;— 298~~

~~(3) Beginning with the 2020-2021 school year, to eligible 299
students who are entering any of grades kindergarten through 300
twelve in that school year for the first time. 301~~

~~(D) If the number of eligible students who apply for a 302
scholarship under this section exceeds the scholarships 303
available based on the appropriation for this section, the 304
department shall award scholarships in the following order of 305
priority: 306~~

~~(1) First, to eligible students who received scholarships 307
under this section in the prior school year; 308~~

~~(2) Second, to eligible students with family incomes at or 309
below one hundred per cent of the federal poverty guidelines. If 310~~

the number of students described in division ~~(D) (2)~~ (C) (2) of 311
this section who apply for a scholarship exceeds the number of 312
available scholarships after awards are made under division ~~(D)~~ 313
~~(1)~~ (C) (1) of this section, the department shall select students 314
described in division ~~(D) (2)~~ (C) (2) of this section by lot to 315
receive any remaining scholarships. 316

(3) Third, to other eligible students who qualify under 317
this section. If the number of students described in division 318
~~(D) (3)~~ (C) (3) of this section exceeds the number of available 319
scholarships after awards are made under divisions ~~(D) (1)~~ (C) (1) 320
and (2) of this section, the department shall select students 321
described in division ~~(D) (3)~~ (C) (3) of this section by lot to 322
receive any remaining scholarships. 323

~~(E)~~ (D) A student who receives a scholarship under this 324
section remains an eligible student and may continue to receive 325
scholarships under this section in subsequent school years until 326
the student completes grade twelve, so long as the student 327
satisfies the conditions specified in divisions (D) (2) and (3) 328
of section 3310.03 of the Revised Code. 329

Once a scholarship is awarded under this section, the 330
student shall remain eligible for that scholarship for the 331
current school year and subsequent school years even if the 332
student's family income rises above the amount specified in 333
division ~~(A)~~ (A) (1) of this section, provided the student 334
remains enrolled in a chartered nonpublic school. 335

Sec. 3310.033. Beginning with scholarships sought for the 336
2023-2024 school year, the department of education shall cease 337
awarding first-time scholarships under this section. Instead, 338
all educational choice scholarships shall be awarded under 339
section 3310.032 of the Revised Code for that school year and 340

<u>for each school year thereafter.</u>	341
(A) As used in this section:	342
(1) "Foster child" means a child placed with a foster caregiver, as defined in section 5103.02 of the Revised Code.	343 344
(2) "Qualifying student" means a student who is not entitled to attend school under section 3313.64 or 3313.65 of the Revised Code in a school district in which the pilot project scholarship program is operating under sections 3313.974 to 3313.979 of the Revised Code.	345 346 347 348 349
(3) "Kinship caregiver" has the same meaning as in section 5101.85 of the Revised Code.	350 351
(4) <u>(3)</u> "Sibling" means any of the following:	352
(a) A brother, half-brother, sister, or half-sister by birth, marriage, or adoption;	353 354
(b) A cousin by birth, marriage, or adoption who is residing in the same household;	355 356
(c) A foster child who is residing in the same household, including a child who is subsequently adopted by the child's foster family;	357 358 359
(d) A child residing in the same household who is placed with a guardian or legal custodian;	360 361
(e) A child who is residing in the same household and is being cared for by a kinship caregiver;	362 363
(f) Any other child under eighteen years of age who has resided in the same household for at least forty-five consecutive days within the last calendar year.	364 365 366
(5) <u>(4)</u> "Caretaker" means the parent of a minor child or a	367

relative acting in the parent's place. "Caretaker" also means 368
another responsible adult who has care of the child and in whose 369
household the child resides and, if not for residing in that 370
household, the child would be homeless or likely to be homeless. 371

(B) ~~Notwithstanding anything in the Revised Code to the~~ 372
~~contrary, a qualifying A~~ student shall be eligible for an 373
educational choice scholarship under section 3310.03 of the 374
Revised Code, regardless of whether the student is enrolled in a 375
school building described in division (A)(1) or (C) of that 376
section, if any of the following apply: 377

(1) The student's sibling received an educational choice 378
scholarship under section 3310.03 of the Revised Code for the 379
school year immediately prior to the school year for which the 380
student is seeking a scholarship; 381

(2) The student is a foster child; 382

(3) The student is a child placed with a guardian, legal 383
custodian, or kinship caregiver; 384

(4) The student is not a child placed with a guardian, 385
legal custodian, or kinship caregiver, but has resided in the 386
same household as such a child for at least forty-five 387
consecutive days within the last calendar year; 388

(5) The student is not a foster child, but resides in a 389
home that has received certification under section 5103.03 of 390
the Revised Code; 391

(6) The student satisfies all of the following conditions: 392

(a) The student is not a foster child or a student 393
described in division (B)(4) of this section. 394

(b) The student has resided in the household of an 395

individual who is not the student's parent or guardian for at 396
least forty-five consecutive days within the last calendar year 397
and, if not for residing in that household, the student would 398
have been homeless. 399

(c) The student's parent or guardian resides in this 400
state. 401

(7) The student is not a child described in division (B) 402
(6) of this section, but has resided in the same household as a 403
child described in that division for at least forty-five 404
consecutive days within the last calendar year. 405

(C) A student who receives an educational choice 406
scholarship under this section remains eligible for that 407
scholarship and may continue to receive a scholarship in 408
subsequent school years until the student completes grade 409
twelve, so long as the student satisfies the conditions 410
specified in divisions (D) (2) and (3) of section 3310.03 of the 411
Revised Code. 412

(D) The department of education may request any individual 413
applying for a scholarship under this section on behalf of a 414
~~qualifying~~ student to provide appropriate documentation, as 415
defined by the department, that the student meets the 416
eligibility qualifications prescribed under this section. In the 417
case of a student who qualifies under division (B) (6) of this 418
section, such documentation shall be provided by the student's 419
parent, guardian, or caretaker. 420

Sec. 3310.034. Beginning with scholarships sought for the 421
2023-2024 school year, the department of education shall cease 422
awarding first-time scholarships under this section. Instead, 423
all educational choice scholarships shall be awarded under 424

section 3310.032 of the Revised Code for that school year and 425
for each school year thereafter. 426

(A) ~~Notwithstanding anything in section 3310.03 of the~~ 427
~~Revised Code to the contrary, a~~ A student who is the recipient 428
of an autism scholarship under section 3310.41 of the Revised 429
Code or a Jon Peterson special needs scholarship under section 430
3310.52 of the Revised Code but who is no longer in need of 431
special education and related services under Chapter 3323. of 432
the Revised Code and, therefore, is no longer eligible to 433
receive that scholarship may be considered an "eligible student" 434
for purposes of the educational choice scholarship pilot program 435
under section 3310.03 of the Revised Code, regardless of whether 436
the student is enrolled in a school building described in 437
division (A) (1) or (C) of that section. 438

(B) A student described in division (A) of this section 439
who receives a scholarship under section 3310.03 of the Revised 440
Code remains an eligible student and may continue to receive 441
that scholarship in subsequent school years until the student 442
completes grade twelve, so long as the student satisfies the 443
conditions specified in divisions (D) (2) and (3) of section 444
3310.03 of the Revised Code. 445

Sec. 3310.036. This section does not apply on or after 446
July 1, 2023. 447

If a student is eligible for an educational choice 448
scholarship under section 3310.03 of the Revised Code for a 449
school year as of the first day of February prior to that school 450
year, that student's eligibility for a scholarship for that 451
school year shall not change solely because, after the first day 452
of February, the department of education changes the internal 453
retrieval number of the school building in which the student is 454

enrolled or would otherwise be assigned. 455

Sec. 3310.07. (A) Any parent, or any student who is at 456
least eighteen years of age, who is seeking a scholarship under 457
the educational choice scholarship pilot program shall notify 458
the department of education of the student's and parent's names 459
and address, the chartered nonpublic school in which the student 460
has been accepted for enrollment, and the tuition charged by the 461
school. 462

~~(B) Not later than February 1, 2022, the Division (B) of~~ 463
~~this section does not apply on or after July 1, 2023.~~ 464

The department shall establish a system under which any 465
parent, or any student who is at least eighteen years of age, 466
may provide the department with a student's address and, not 467
later than ten days after receiving the address, the department 468
shall notify the parent, or student, using regular mail or 469
electronic mail whether the student is eligible for an 470
educational choice scholarship under section 3310.03 of the 471
Revised Code. The student's resident district shall not be 472
permitted to object to a student's eligibility for an 473
educational choice scholarship under that section if the 474
department's system determines the student is eligible. 475

For the purposes of division (B) of this section, not 476
later than the first day of January of each year, each school 477
district that has a school building described in division (A) (1) 478
or (C) of section 3310.03 of the Revised Code shall submit to 479
the department, in the manner prescribed by the department, the 480
attendance zone for students assigned to that building. 481

Sec. 3313.975. Notwithstanding anything to the contrary in 482
sections 3313.974 to 3313.979 of the Revised Code, the 483

superintendent of public instruction shall cease to operate the 484
pilot program established under this section on July 1, 2023. On 485
and after that date, the department of education shall not be 486
required to perform any duty prescribed under the law regarding 487
the pilot program. The state superintendent shall not award any 488
pilot project scholarships or tutorial assistance grants for the 489
2023-2024 school year or any school year thereafter. The 490
department shall award an educational choice scholarship for the 491
2023-2024 school year to each student who received a pilot 492
project scholarship for the 2022-2023 school year in accordance 493
with section 3310.032 of the Revised Code. 494

As used in this section and in sections 3313.976 to 495
3313.979 of the Revised Code, "the pilot project school 496
district" or "the district" means any school district included 497
in the pilot project scholarship program pursuant to this 498
section. 499

(A) The superintendent of public instruction shall 500
establish a pilot project scholarship program and shall include 501
in such program any school districts that are or have ever been 502
under federal court order requiring supervision and operational 503
management of the district by the state superintendent. The 504
program shall provide for a number of students residing in any 505
such district to receive scholarships to attend alternative 506
schools, and for an equal number of students to receive tutorial 507
assistance grants while attending public school in any such 508
district. 509

(B) The state superintendent shall establish an 510
application process and deadline for accepting applications from 511
students residing in the district to participate in the 512
scholarship program. In the initial year of the program students 513

may only use a scholarship to attend school in grades 514
kindergarten through third. 515

The state superintendent shall award as many scholarships 516
and tutorial assistance grants as can be funded given the amount 517
appropriated for the program. 518

(C) (1) The pilot project program shall continue in effect 519
each year that the general assembly has appropriated sufficient 520
money to fund scholarships and tutorial assistance grants. In 521
each year the program continues, new students may receive 522
scholarships in grades kindergarten to twelve. A student who has 523
received a scholarship may continue to receive one until the 524
student has completed grade twelve. 525

(2) If the general assembly discontinues the scholarship 526
program, all students who are attending an alternative school 527
under the pilot project shall be entitled to continued 528
admittance to that specific school through all grades that are 529
provided in such school, under the same conditions as when they 530
were participating in the pilot project. The state 531
superintendent shall continue to make scholarship payments in 532
accordance with section 3317.022 of the Revised Code for 533
students who remain enrolled in an alternative school under this 534
provision in any year that funds have been appropriated for this 535
purpose. 536

If funds are not appropriated, the tuition charged to the 537
parents of a student who remains enrolled in an alternative 538
school under this provision shall not be increased beyond the 539
amount equal to the amount of the scholarship plus any 540
additional amount charged that student's parent in the most 541
recent year of attendance as a participant in the pilot project, 542
except that tuition for all the students enrolled in such school 543

may be increased by the same percentage. 544

(D) Notwithstanding sections 124.39 and 3311.83 of the 545
Revised Code, if the pilot project school district experiences a 546
decrease in enrollment due to participation in a state-sponsored 547
scholarship program pursuant to sections 3313.974 to 3313.979 of 548
the Revised Code, the district board of education may enter into 549
an agreement with any teacher it employs to provide to that 550
teacher severance pay or early retirement incentives, or both, 551
if the teacher agrees to terminate the employment contract with 552
the district board, provided any collective bargaining agreement 553
in force pursuant to Chapter 4117. of the Revised Code does not 554
prohibit such an agreement for termination of a teacher's 555
employment contract. 556

Sec. 5747.72. (A) As used in this section: 557

(1) "Qualifying taxpayer" means a taxpayer that is an 558
individual with a dependent who is a qualifying student. 559

(2) "Qualifying student" means a student who was excused 560
from the compulsory attendance law for the purpose of home 561
instruction under section 3321.04 of the Revised Code for the 562
school year. 563

(3) "Education expenses" means expenses or fees for any of 564
the following items used directly for home instruction of a 565
qualifying student: books, supplementary materials, supplies, 566
computer software, applications, or subscriptions. "Education 567
expenses" does not include expenses or fees for computers or 568
similar electronic devices or accessories thereto. 569

(B) There is hereby allowed a nonrefundable credit against 570
a qualifying taxpayer's aggregate tax liability under section 571
5747.02 of the Revised Code equal to the lesser of two ~~hundred~~ 572

~~fifty thousand~~ dollars or the amount of education expenses 573
incurred by the taxpayer and, if the taxpayer files a joint 574
return, the taxpayer's spouse in the taxable year for the 575
benefit of one or more of the taxpayer's qualifying students. 576
The credit shall be claimed in the order required under section 577
5747.98 of the Revised Code. 578

The tax commissioner may request that a qualifying 579
taxpayer claiming a credit under this section furnish 580
information as is necessary to support the claim for the credit 581
under this section, and no credit shall be allowed unless the 582
requested information is provided. 583

Section 2. That existing sections 3310.03, 3310.031, 584
3310.032, 3310.033, 3310.034, 3310.036, 3310.07, 3313.975, and 585
5747.72 of the Revised Code are hereby repealed. 586

Section 3. That sections 3310.035 and 3310.05 of the 587
Revised Code are hereby repealed. 588

Section 4. The amendment by this act of section 5747.72 of 589
the Revised Code applies to taxable years ending on or after the 590
effective date of that amendment. 591

Section 5. This act shall be known as the Parent 592
Educational Freedom Act. 593