

OHIO

House

of

Representatives

JOURNAL

CORRECTED VERSION
WEDNESDAY, NOVEMBER 16, 2022

TWO HUNDREDTH DAY
Hall of the House of Representatives, Columbus, Ohio
Wednesday, November 16, 2022, 9:00 o'clock a.m.

The House met pursuant to adjournment.

Prayer was offered by Pastor Brian Hanson of the Capitol Ministries in Columbus, Ohio, followed by the Pledge of Allegiance to the Flag.

The following guests of the House of Representatives were recognized prior to the commencement of business:

Sydnee Sinn, Kiara Bahena, Gracie Shepherd, and Rachel Stoller; guests of Representative Riedel- 82nd district.

Blake Nelson and his parents, guests of Representative Powell- 80th district.

Tim Underwood, a guest of Representative Lightbody- 19th district.

Karen Pfeiffer, a guest of Representative Lampton- 73rd district.

Gospel Haven Academy, guests of Representatives Hillyer- 98th district and Kick-70th district.

Women with the NAACP, guests of Representatives Humphrey- 26th district and Blackshear-39th district.

The journal of yesterday was read and approved.

**REPORTS OF STANDING AND SELECT COMMITTEES AND BILLS
FOR SECOND CONSIDERATION**

Representative Sheehy submitted the following report:

The standing committee on Transportation and Public Safety to which was referred **H. B. No. 444**-Representative Patton, having had the same under consideration, reports it back and recommends its passage.

RE: REVISE NAME OF OFFICER DAVID FAHEY MEMORIAL
HIGHWAY

Representative McClain moved to amend the title as follows:

Add the names: "Sheehy, Brent, Hall"

BRIAN BALDRIDGE
MICHAEL SHEEHY
RODNEY CREECH
THOMAS HALL
KEVIN D. MILLER
BOB YOUNG

RIORDAN T. MCCLAIN
JUANITA O. BRENT
HARAZ N. GHANBARI
MARK JOHNSON
JESSICA E. MIRANDA

The report was agreed to.

The bill was ordered to be engrossed and placed on the calendar.

Representative Sheehy submitted the following report:

The standing committee on Transportation and Public Safety to which was referred **S. B. No. 289**-Senator Schaffer, et al., having had the same under consideration, reports it back and recommends its passage.

RE: DESIGNATE CORPORAL DUSTIN A. DERGA MEMORIAL HIGHWAY

Representative McClain moved to amend the title as follows:

Add the names: "Baldridge, McClain, Sheehy, Brent, Creech, Hall"

BRIAN BALDRIDGE
MICHAEL SHEEHY
RODNEY CREECH
THOMAS HALL
KEVIN D. MILLER
BOB YOUNG

RIORDAN T. MCCLAIN
JUANITA O. BRENT
HARAZ N. GHANBARI
MARK JOHNSON
JESSICA E. MIRANDA

The report was agreed to.

The bill was ordered to be engrossed and placed on the calendar.

Representative Sheehy submitted the following report:

The standing committee on Transportation and Public Safety to which was referred **S. B. No. 283**-Senator O'Brien, et al., having had the same under consideration, reports it back and recommends its passage.

RE: DESIGNATE WORLD WAR II VETERANS MEMORIAL HIGHWAY

Representative McClain moved to amend the title as follows:

Add the names: "Baldridge, McClain, Sheehy, Brent, Creech, Miranda"

BRIAN BALDRIDGE
MICHAEL SHEEHY
RODNEY CREECH
THOMAS HALL
KEVIN D. MILLER
BOB YOUNG

RIORDAN T. MCCLAIN
JUANITA O. BRENT
HARAZ N. GHANBARI
MARK JOHNSON
JESSICA E. MIRANDA

The report was agreed to.

The bill was ordered to be engrossed and placed on the calendar.

Representative Sheehy submitted the following report:

The standing committee on Transportation and Public Safety to which was referred **H. B. No. 686**-Representatives Lanese, Richardson, et al., having had the same under consideration, reports it back and recommends its passage.

RE: REGARDS AMERICAN LEGION LICENSE PLATES, RELATED DONATIONS

Representative McClain moved to amend the title as follows:

Add the names: "Baldrige, Sheehy, Brent"

BRIAN BALDRIDGE
MICHAEL SHEEHY
RODNEY CREECH
THOMAS HALL
KEVIN D. MILLER
BOB YOUNG

RIORDAN T. MCCLAIN
JUANITA O. BRENT
HARAZ N. GHANBARI
MARK JOHNSON
JESSICA E. MIRANDA

The report was agreed to.

The bill was ordered to be engrossed and placed on the calendar.

Representative Sheehy submitted the following report:

The standing committee on Transportation and Public Safety to which was referred **H. B. No. 603**-Representative Galonski, having had the same under consideration, reports it back and recommends its passage.

RE: DESIGNATE LANCE CORPORAL MICHAEL C. SPAULDING, USMC, MEM HWY

Representative McClain moved to amend the title as follows:

Add the names: "Baldrige, McClain, Sheehy, Brent, Creech"

BRIAN BALDRIDGE
MICHAEL SHEEHY
RODNEY CREECH
THOMAS HALL
KEVIN D. MILLER
BOB YOUNG

RIORDAN T. MCCLAIN
JUANITA O. BRENT
HARAZ N. GHANBARI
MARK JOHNSON
JESSICA E. MIRANDA

The report was agreed to.

The bill was ordered to be engrossed and placed on the calendar.

Representative Sheehy submitted the following report:

The standing committee on Transportation and Public Safety to which was referred **H. B. No. 543**-Representative Ginter, having had the same under consideration, reports it back and recommends its passage.

RE: RENAME PFC MELVIN E. NEWLIN, MEDAL OF HONOR
RECIPIENT, MEM HWY

Representative McClain moved to amend the title as follows:

Add the names: "Baldrige, McClain, Sheehy, Brent, Creech"

BRIAN BALDRIDGE
MICHAEL SHEEHY
RODNEY CREECH
THOMAS HALL
KEVIN D. MILLER
BOB YOUNG

RIORDAN T. MCCLAIN
JUANITA O. BRENT
HARAZ N. GHANBARI
MARK JOHNSON
JESSICA E. MIRANDA

The report was agreed to.

The bill was ordered to be engrossed and placed on the calendar.

Representative Sheehy submitted the following report:

The standing committee on Transportation and Public Safety to which was referred **H. B. No. 503**-Representative Jones, having had the same under consideration, reports it back and recommends its passage.

RE: DESIGNATE BYERS BROTHERS MEMORIAL HIGHWAY

Representative McClain moved to amend the title as follows:

Add the names: "Baldrige, McClain, Sheehy, Brent, Creech, Hall"

BRIAN BALDRIDGE
MICHAEL SHEEHY
RODNEY CREECH
THOMAS HALL
KEVIN D. MILLER
BOB YOUNG

RIORDAN T. MCCLAIN
JUANITA O. BRENT
HARAZ N. GHANBARI
MARK JOHNSON
JESSICA E. MIRANDA

The report was agreed to.

The bill was ordered to be engrossed and placed on the calendar.

Representative Crossman submitted the following report:

The standing committee on Financial Institutions to which was referred **Sub. S. B. No. 249**-Senator Wilson, et al., having had the same under consideration, reports it back and recommends its passage.

RE: CREATE REGULATORY SANDBOX FOR FINANCIAL PRODUCTS, SERVICES

Representative Jordan moved to amend the title as follows:

Add the name: "Hillyer"

KRIS JORDAN
JEFFREY A. CROSSMAN
SEDRICK DENSON
LATYNA M. HUMPHREY
DEREK MERRIN
BILL ROEMER

RON FERGUSON
THOMAS E. BRINKMAN JR.
BRETT HUDSON HILLYER
BRIAN E. LAMPTON
JENA POWELL
BRIDE ROSE SWEENEY

The report was agreed to.

The bill was ordered to be engrossed and placed on the calendar.

Representative Sweeney submitted the following report:

The standing committee on Finance to which was referred **H. B. No. 150**-Representatives Hillyer, Leland, et al., having had the same under consideration, reports it back with the following amendments and recommends its passage when so amended.

RE: ESTABLISH OHIO PUBLIC DEFENDER STATE LOAN REPAYMENT PROGRAM

Representative Oelslager moved to amend as follows:

In line 1 of the title, after "sections" insert "120.521 and"; delete "and 5747.10"

In line 2 of the title, delete "120.61" and insert "3333.13"; delete "120.62" and insert "3333.131"; delete "120.63" and insert "3333.132"; delete "120.64" and insert "3333.133"; delete "120.65" and insert "3333.134"

In line 3 of the title, delete "120.66" and insert "3333.135"; delete "120.67" and insert "3333.136"; delete "120.68" and insert "3333.137"

In line 4 of the title, delete "Ohio Public Defender State Loan"

In line 5 of the title, delete "Repayment" and insert "Rural Practice Incentive"

In line 8, after "sections" insert "120.521 and"; delete "and 5747.10"

In line 9, delete "120.61" and insert "3333.13"; delete "120.62" and

insert "3333.131"; delete "120.63" and insert "3333.132"; delete "120.64" and insert "3333.133"; delete "120.65" and insert "3333.134"; delete "120.66" and insert "3333.135"

In line 10, delete "120.67" and insert "3333.136"; delete "120.68" and insert "3333.137"

After line 11, insert:

"Sec. 120.521. (A) The state public defender shall establish a charitable, tax exempt foundation, named the Ohio access to justice foundation, to actively solicit and accept gifts, bequests, donations, and contributions for use in providing financial assistance to legal aid societies, enhancing or improving the delivery of civil legal services to indigents, and operating the foundation. The Ohio access to justice foundation shall deposit all gifts, bequests, donations, and contributions accepted by it into the access to justice foundation fund established under this section. If the state public defender, pursuant to section 120.52 of the Revised Code as it existed prior to June 30, 1995, established a charitable, tax exempt foundation named the Ohio access to justice foundation and if that foundation is in existence on the day before June 30, 1995, that foundation shall continue in existence and shall serve as the Ohio access to justice foundation described in this section.

There is hereby established the access to justice foundation fund, which shall be under the custody and control of the Ohio access to justice foundation. The fund shall contain all moneys distributed to the Ohio access to justice foundation pursuant to section 120.53 of the Revised Code and all gifts, bequests, donations, and contributions accepted by the Ohio access to justice foundation under this section.

The Ohio access to justice foundation shall distribute or use all moneys in the access to justice foundation fund for the charitable public purpose of providing financial assistance to legal aid societies that provide civil legal services to indigents, enhancing or improving the delivery of civil legal services to indigents, and operating the foundation. The Ohio access to justice foundation shall establish rules governing the administration of the access to justice foundation fund.

The Ohio access to justice foundation shall include, in the annual report it is required to make to the governor, the general assembly, and the supreme court pursuant to division (G)(2) of section 120.53 of the Revised Code, an audited financial statement on the distribution and use of the access to justice foundation fund. No information contained in the statement shall identify or enable the identification of any person served by a legal aid society or in any way breach confidentiality.

Membership on the board of the Ohio access to justice foundation does not constitute holding another public office and does not constitute grounds for resignation from the senate or house of representatives under

section 101.26 of the Revised Code.

The Ohio access to justice foundation shall assist the chancellor of higher education by determining the ratio, for each county in the state, of attorneys to total population for the purpose described in section 3333.132 of the Revised Code.

(B) A foundation is tax exempt for purposes of this section if the foundation is exempt from federal income taxation under subsection 501(a) of the "Internal Revenue Code of 1986," 100 Stat. 2085, 26 U.S.C. 501(a), as amended, and if the foundation has received from the internal revenue service a determination letter that is in effect stating that the foundation is exempt from federal income taxation under that subsection. "

In line 12, delete "120.61" and insert "3333.13"; delete "120.61" and insert "3333.13"; delete "120.68" and insert "3333.137"

In line 13, delete "public defender" and insert "service attorney"

In line 15, after "attorney" insert "who works a minimum of thirty-five hours per week for a minimum of forty-five weeks each service year and who is"; delete "the" and insert "any of the following:"

(1) The"; delete ", a" and insert ";

(2) The prosecuting attorney of a county;

(3) A"

In line 16, delete ", or a" and insert ";

(4) A"

In line 17, delete ", who works a"

Delete lines 18 and 19 and insert ";

In line 23, delete "a public defender shortage area" and insert "an underserved community"

In line 24, delete "120.63" and insert "3333.132"

In line 26, delete "120.62" and insert "3333.131"; delete "Ohio public"

In line 27, delete "defender state loan repayment" and insert "rural practice incentive"

In line 28, delete "state public defender" and insert "chancellor of higher education"; after "The" insert "purpose of the"; delete "shall" and insert "is to"

In line 30, delete "public defenders" and insert "service attorneys"; delete the second "public"

In line 31, delete "defender shortage areas" and insert "underserved communities"; delete "Ohio public defender commission" and insert

"chancellor"

In line 32, delete "120.63" and insert "3333.132"

In line 33, delete "state public defender" and insert "chancellor"

In line 34, delete "120.66" and insert "3333.135"

In line 36, delete "120.66" and insert "3333.135"

In line 47, delete "state public defender" and insert "chancellor"

In line 49, delete "state public defender" and insert "chancellor"

In line 50, delete "120.63" and insert "3333.132"; delete "The Ohio public defender commission" and insert "Each biennium, the chancellor of higher education"

In line 51, delete "evaluate counties once every two years and shall"

In line 52, delete "that satisfies one or more of the following as a"

Delete line 53

In line 54, delete "(A) The" and insert "with a"

In line 55, delete "is"; delete "."

Delete lines 56 through 60

In line 61, delete "office" and insert "as an underserved community. The Ohio access to justice foundation, pursuant to division (A) of section 120.521 of the Revised Code, shall assist the chancellor by determining the ratio described in this section"

In line 62, delete "120.64" and insert "3333.133"; delete "both" and insert "all"

In line 63, delete "Ohio"

In line 64, delete "public defender state loan repayment" and insert "rural practice incentive"

After line 73, insert:

"(3) The individual is not enrolled in any other state or federally funded student loan repayment or debt forgiveness program, including under the public service loan forgiveness program, 34 C.F.R. 685.219, or the "John R. Justice Prosecutors and Defenders Incentive Act of 2008," 34 U.S.C. 10671 et seq."

In line 74, delete "Ohio public"

In line 75, delete "defender state loan repayment" and insert "rural practice incentive"

In line 76, delete the first "state public defender" and insert "chancellor of higher education"; delete the second "state public defender" and insert "chancellor"

In line 95, delete "120.65" and insert "3333.134"; delete "Ohio public"

In line 96, delete "defender state loan repayment" and insert "rural practice incentive"; delete "120.67" and insert "3333.136"

In line 98, delete "Ohio public defender state loan repayment" and insert "rural practice incentive"

In line 99, delete "state public defender" and insert "chancellor of higher education"

In line 101, delete "state public defender" and insert "chancellor"

In line 103, delete "state public defender" and insert "chancellor"

In line 106, delete "public defender" and insert "service attorney"; delete the second "a"

In line 107, delete "public defender shortage area" and insert "an underserved community"

In line 108, delete "state public defender" and insert "chancellor"

In line 109, delete "public defender" and insert "service attorney"; delete "a public"

In line 110, delete "defender shortage area" and insert "an underserved community"

In line 111, delete "state public defender" and insert "chancellor"

In line 113, delete "120.66" and insert "3333.135"

In line 114, delete "120.65" and insert "3333.134"; delete "state"

In line 115, delete "public defender" and insert "chancellor of higher education"

In line 116, delete "Ohio public defender state loan repayment" and insert "rural practice incentive"

In line 121, delete "public"

In line 122, delete the first "defender" and insert "service attorney"; delete "public defender shortage area" and insert "underserved community"

In line 125, delete "state public defender" and insert "chancellor"

In line 126, delete "120.62" and insert "3333.131"

In line 130, delete "120.62" and insert "3333.131"

In line 136, delete "state public defender" and insert "chancellor"

In line 137, delete "120.68" and insert "3333.137"

In line 143, delete "public defender shortage area" and insert "underserved community"

In line 146, after "defender," insert "the prosecuting attorney of a

county."

In line 148, delete "public"

In line 149, delete "defender shortage area" and insert "underserved community"

In line 153, delete "public defender"

In line 154, delete "shortage area" and insert "underserved community"

In line 155, delete "state public defender" and insert "chancellor"

In line 161, delete "120.67" and insert "3333.136"; delete "state public defender" and insert "chancellor of higher education"

In line 163, delete "120.61" and insert "3333.13"; delete "120.68" and insert "3333.137"; delete "state"

In line 164, delete "public defender" and insert "chancellor"

In line 165, delete "public defender"

In line 166, delete "shortage area" and insert "underserved community"

In line 167, delete "state public defender" and insert "chancellor"

In line 168, delete "120.66" and insert "3333.135"

In line 169, delete "public defender loan"

In line 170, delete "repayment" and insert "rural practice incentive"

In line 171, delete "state public defender" and insert "chancellor"; delete the second "public defender"

In line 172, delete "shortage area" and insert "underserved community"; delete "public defender loan repayment" and insert "rural practice incentive"

In line 173, delete "120.61" and insert "3333.13"

In line 174, delete "120.68" and insert "3333.137"

In line 175, delete "120.68" and insert "3333.137"; delete "state public defender" and insert "chancellor of higher education"

In line 177, delete "120.61" and insert "3333.13"; delete "120.67" and insert "3333.136"

In line 178, after "Code." insert "Notwithstanding any provision of section 121.95 of the Revised Code to the contrary, a regulatory restriction contained in a rule adopted under this section is not subject to sections 121.95 to 121.953 of the Revised Code."

Delete lines 179 through 1169

After line 1169, insert:

"Sec. 5747.01. Except as otherwise expressly provided or clearly appearing from the context, any term used in this chapter that is not otherwise defined in this section has the same meaning as when used in a comparable context in the laws of the United States relating to federal income taxes or if not used in a comparable context in those laws, has the same meaning as in section 5733.40 of the Revised Code. Any reference in this chapter to the Internal Revenue Code includes other laws of the United States relating to federal income taxes.

As used in this chapter:

(A) "Adjusted gross income" or "Ohio adjusted gross income" means federal adjusted gross income, as defined and used in the Internal Revenue Code, adjusted as provided in this section:

(1) Add interest or dividends on obligations or securities of any state or of any political subdivision or authority of any state, other than this state and its subdivisions and authorities.

(2) Add interest or dividends on obligations of any authority, commission, instrumentality, territory, or possession of the United States to the extent that the interest or dividends are exempt from federal income taxes but not from state income taxes.

(3) Deduct interest or dividends on obligations of the United States and its territories and possessions or of any authority, commission, or instrumentality of the United States to the extent that the interest or dividends are included in federal adjusted gross income but exempt from state income taxes under the laws of the United States.

(4) Deduct disability and survivor's benefits to the extent included in federal adjusted gross income.

(5) Deduct the following, to the extent not otherwise deducted or excluded in computing federal or Ohio adjusted gross income:

(a) Benefits under Title II of the Social Security Act and tier 1 railroad retirement;

(b) Railroad retirement benefits, other than tier 1 railroad retirement benefits, to the extent such amounts are exempt from state taxation under federal law.

(6) Deduct the amount of wages and salaries, if any, not otherwise allowable as a deduction but that would have been allowable as a deduction in computing federal adjusted gross income for the taxable year, had the work opportunity tax credit allowed and determined under sections 38, 51, and 52 of the Internal Revenue Code not been in effect.

(7) Deduct any interest or interest equivalent on public obligations and purchase obligations to the extent that the interest or interest equivalent is included in federal adjusted gross income.

(8) Add any loss or deduct any gain resulting from the sale, exchange, or other disposition of public obligations to the extent that the loss has been deducted or the gain has been included in computing federal adjusted gross income.

(9) Deduct or add amounts, as provided under section 5747.70 of the Revised Code, related to contributions to variable college savings program accounts made or tuition units purchased pursuant to Chapter 3334. of the Revised Code.

(10)(a) Deduct, to the extent not otherwise allowable as a deduction or exclusion in computing federal or Ohio adjusted gross income for the taxable year, the amount the taxpayer paid during the taxable year for medical care insurance and qualified long-term care insurance for the taxpayer, the taxpayer's spouse, and dependents. No deduction for medical care insurance under division (A)(10)(a) of this section shall be allowed either to any taxpayer who is eligible to participate in any subsidized health plan maintained by any employer of the taxpayer or of the taxpayer's spouse, or to any taxpayer who is entitled to, or on application would be entitled to, benefits under part A of Title XVIII of the "Social Security Act," 49 Stat. 620 (1935), 42 U.S.C. 301, as amended. For the purposes of division (A)(10)(a) of this section, "subsidized health plan" means a health plan for which the employer pays any portion of the plan's cost. The deduction allowed under division (A)(10)(a) of this section shall be the net of any related premium refunds, related premium reimbursements, or related insurance premium dividends received during the taxable year.

(b) Deduct, to the extent not otherwise deducted or excluded in computing federal or Ohio adjusted gross income during the taxable year, the amount the taxpayer paid during the taxable year, not compensated for by any insurance or otherwise, for medical care of the taxpayer, the taxpayer's spouse, and dependents, to the extent the expenses exceed seven and one-half per cent of the taxpayer's federal adjusted gross income.

(c) For purposes of division (A)(10) of this section, "medical care" has the meaning given in section 213 of the Internal Revenue Code, subject to the special rules, limitations, and exclusions set forth therein, and "qualified long-term care" has the same meaning given in section 7702B(c) of the Internal Revenue Code. Solely for purposes of division (A)(10)(a) of this section, "dependent" includes a person who otherwise would be a "qualifying relative" and thus a "dependent" under section 152 of the Internal Revenue Code but for the fact that the person fails to meet the income and support limitations under section 152(d)(1)(B) and (C) of the Internal Revenue Code.

(11)(a) Deduct any amount included in federal adjusted gross income solely because the amount represents a reimbursement or refund of expenses

that in any year the taxpayer had deducted as an itemized deduction pursuant to section 63 of the Internal Revenue Code and applicable United States department of the treasury regulations. The deduction otherwise allowed under division (A)(11)(a) of this section shall be reduced to the extent the reimbursement is attributable to an amount the taxpayer deducted under this section in any taxable year.

(b) Add any amount not otherwise included in Ohio adjusted gross income for any taxable year to the extent that the amount is attributable to the recovery during the taxable year of any amount deducted or excluded in computing federal or Ohio adjusted gross income in any taxable year.

(12) Deduct any portion of the deduction described in section 1341(a) (2) of the Internal Revenue Code, for repaying previously reported income received under a claim of right, that meets both of the following requirements:

(a) It is allowable for repayment of an item that was included in the taxpayer's adjusted gross income for a prior taxable year and did not qualify for a credit under division (A) or (B) of section 5747.05 of the Revised Code for that year;

(b) It does not otherwise reduce the taxpayer's adjusted gross income for the current or any other taxable year.

(13) Deduct an amount equal to the deposits made to, and net investment earnings of, a medical savings account during the taxable year, in accordance with section 3924.66 of the Revised Code. The deduction allowed by division (A)(13) of this section does not apply to medical savings account deposits and earnings otherwise deducted or excluded for the current or any other taxable year from the taxpayer's federal adjusted gross income.

(14)(a) Add an amount equal to the funds withdrawn from a medical savings account during the taxable year, and the net investment earnings on those funds, when the funds withdrawn were used for any purpose other than to reimburse an account holder for, or to pay, eligible medical expenses, in accordance with section 3924.66 of the Revised Code;

(b) Add the amounts distributed from a medical savings account under division (A)(2) of section 3924.68 of the Revised Code during the taxable year.

(15) Add any amount claimed as a credit under section 5747.059 of the Revised Code to the extent that such amount satisfies either of the following:

(a) The amount was deducted or excluded from the computation of the taxpayer's federal adjusted gross income as required to be reported for the taxpayer's taxable year under the Internal Revenue Code;

(b) The amount resulted in a reduction of the taxpayer's federal

adjusted gross income as required to be reported for any of the taxpayer's taxable years under the Internal Revenue Code.

(16) Deduct the amount contributed by the taxpayer to an individual development account program established by a county department of job and family services pursuant to sections 329.11 to 329.14 of the Revised Code for the purpose of matching funds deposited by program participants. On request of the tax commissioner, the taxpayer shall provide any information that, in the tax commissioner's opinion, is necessary to establish the amount deducted under division (A)(16) of this section.

(17)(a)(i) Subject to divisions (A)(17)(a)(iii), (iv), and (v) of this section, add five-sixths of the amount of depreciation expense allowed by subsection (k) of section 168 of the Internal Revenue Code, including the taxpayer's proportionate or distributive share of the amount of depreciation expense allowed by that subsection to a pass-through entity in which the taxpayer has a direct or indirect ownership interest.

(ii) Subject to divisions (A)(17)(a)(iii), (iv), and (v) of this section, add five-sixths of the amount of qualifying section 179 depreciation expense, including the taxpayer's proportionate or distributive share of the amount of qualifying section 179 depreciation expense allowed to any pass-through entity in which the taxpayer has a direct or indirect ownership interest.

(iii) Subject to division (A)(17)(a)(v) of this section, for taxable years beginning in 2012 or thereafter, if the increase in income taxes withheld by the taxpayer is equal to or greater than ten per cent of income taxes withheld by the taxpayer during the taxpayer's immediately preceding taxable year, "two-thirds" shall be substituted for "five-sixths" for the purpose of divisions (A)(17)(a)(i) and (ii) of this section.

(iv) Subject to division (A)(17)(a)(v) of this section, for taxable years beginning in 2012 or thereafter, a taxpayer is not required to add an amount under division (A)(17) of this section if the increase in income taxes withheld by the taxpayer and by any pass-through entity in which the taxpayer has a direct or indirect ownership interest is equal to or greater than the sum of (I) the amount of qualifying section 179 depreciation expense and (II) the amount of depreciation expense allowed to the taxpayer by subsection (k) of section 168 of the Internal Revenue Code, and including the taxpayer's proportionate or distributive shares of such amounts allowed to any such pass-through entities.

(v) If a taxpayer directly or indirectly incurs a net operating loss for the taxable year for federal income tax purposes, to the extent such loss resulted from depreciation expense allowed by subsection (k) of section 168 of the Internal Revenue Code and by qualifying section 179 depreciation expense, "the entire" shall be substituted for "five-sixths of the" for the purpose of divisions (A)(17)(a)(i) and (ii) of this section.

The tax commissioner, under procedures established by the commissioner, may waive the add-backs related to a pass-through entity if the taxpayer owns, directly or indirectly, less than five per cent of the pass-through entity.

(b) Nothing in division (A)(17) of this section shall be construed to adjust or modify the adjusted basis of any asset.

(c) To the extent the add-back required under division (A)(17)(a) of this section is attributable to property generating nonbusiness income or loss allocated under section 5747.20 of the Revised Code, the add-back shall be situated to the same location as the nonbusiness income or loss generated by the property for the purpose of determining the credit under division (A) of section 5747.05 of the Revised Code. Otherwise, the add-back shall be apportioned, subject to one or more of the four alternative methods of apportionment enumerated in section 5747.21 of the Revised Code.

(d) For the purposes of division (A)(17)(a)(v) of this section, net operating loss carryback and carryforward shall not include the allowance of any net operating loss deduction carryback or carryforward to the taxable year to the extent such loss resulted from depreciation allowed by section 168(k) of the Internal Revenue Code and by the qualifying section 179 depreciation expense amount.

(e) For the purposes of divisions (A)(17) and (18) of this section:

(i) "Income taxes withheld" means the total amount withheld and remitted under sections 5747.06 and 5747.07 of the Revised Code by an employer during the employer's taxable year.

(ii) "Increase in income taxes withheld" means the amount by which the amount of income taxes withheld by an employer during the employer's current taxable year exceeds the amount of income taxes withheld by that employer during the employer's immediately preceding taxable year.

(iii) "Qualifying section 179 depreciation expense" means the difference between (I) the amount of depreciation expense directly or indirectly allowed to a taxpayer under section 179 of the Internal Revised Code, and (II) the amount of depreciation expense directly or indirectly allowed to the taxpayer under section 179 of the Internal Revenue Code as that section existed on December 31, 2002.

(18)(a) If the taxpayer was required to add an amount under division (A)(17)(a) of this section for a taxable year, deduct one of the following:

(i) One-fifth of the amount so added for each of the five succeeding taxable years if the amount so added was five-sixths of qualifying section 179 depreciation expense or depreciation expense allowed by subsection (k) of section 168 of the Internal Revenue Code;

(ii) One-half of the amount so added for each of the two succeeding

taxable years if the amount so added was two-thirds of such depreciation expense;

(iii) One-sixth of the amount so added for each of the six succeeding taxable years if the entire amount of such depreciation expense was so added.

(b) If the amount deducted under division (A)(18)(a) of this section is attributable to an add-back allocated under division (A)(17)(c) of this section, the amount deducted shall be situated to the same location. Otherwise, the add-back shall be apportioned using the apportionment factors for the taxable year in which the deduction is taken, subject to one or more of the four alternative methods of apportionment enumerated in section 5747.21 of the Revised Code.

(c) No deduction is available under division (A)(18)(a) of this section with regard to any depreciation allowed by section 168(k) of the Internal Revenue Code and by the qualifying section 179 depreciation expense amount to the extent that such depreciation results in or increases a federal net operating loss carryback or carryforward. If no such deduction is available for a taxable year, the taxpayer may carry forward the amount not deducted in such taxable year to the next taxable year and add that amount to any deduction otherwise available under division (A)(18)(a) of this section for that next taxable year. The carryforward of amounts not so deducted shall continue until the entire addition required by division (A)(17)(a) of this section has been deducted.

(19) Deduct, to the extent not otherwise deducted or excluded in computing federal or Ohio adjusted gross income for the taxable year, the amount the taxpayer received during the taxable year as reimbursement for life insurance premiums under section 5919.31 of the Revised Code.

(20) Deduct, to the extent not otherwise deducted or excluded in computing federal or Ohio adjusted gross income for the taxable year, the amount the taxpayer received during the taxable year as a death benefit paid by the adjutant general under section 5919.33 of the Revised Code.

(21) Deduct, to the extent included in federal adjusted gross income and not otherwise allowable as a deduction or exclusion in computing federal or Ohio adjusted gross income for the taxable year, military pay and allowances received by the taxpayer during the taxable year for active duty service in the United States army, air force, navy, marine corps, or coast guard or reserve components thereof or the national guard. The deduction may not be claimed for military pay and allowances received by the taxpayer while the taxpayer is stationed in this state.

(22) Deduct, to the extent not otherwise allowable as a deduction or exclusion in computing federal or Ohio adjusted gross income for the taxable year and not otherwise compensated for by any other source, the amount of qualified organ donation expenses incurred by the taxpayer during the

taxable year, not to exceed ten thousand dollars. A taxpayer may deduct qualified organ donation expenses only once for all taxable years beginning with taxable years beginning in 2007.

For the purposes of division (A)(22) of this section:

(a) "Human organ" means all or any portion of a human liver, pancreas, kidney, intestine, or lung, and any portion of human bone marrow.

(b) "Qualified organ donation expenses" means travel expenses, lodging expenses, and wages and salary forgone by a taxpayer in connection with the taxpayer's donation, while living, of one or more of the taxpayer's human organs to another human being.

(23) Deduct, to the extent not otherwise deducted or excluded in computing federal or Ohio adjusted gross income for the taxable year, amounts received by the taxpayer as retired personnel pay for service in the uniformed services or reserve components thereof, or the national guard, or received by the surviving spouse or former spouse of such a taxpayer under the survivor benefit plan on account of such a taxpayer's death. If the taxpayer receives income on account of retirement paid under the federal civil service retirement system or federal employees retirement system, or under any successor retirement program enacted by the congress of the United States that is established and maintained for retired employees of the United States government, and such retirement income is based, in whole or in part, on credit for the taxpayer's uniformed service, the deduction allowed under this division shall include only that portion of such retirement income that is attributable to the taxpayer's uniformed service, to the extent that portion of such retirement income is otherwise included in federal adjusted gross income and is not otherwise deducted under this section. Any amount deducted under division (A)(23) of this section is not included in a taxpayer's adjusted gross income for the purposes of section 5747.055 of the Revised Code. No amount may be deducted under division (A)(23) of this section on the basis of which a credit was claimed under section 5747.055 of the Revised Code.

(24) Deduct, to the extent not otherwise deducted or excluded in computing federal or Ohio adjusted gross income for the taxable year, the amount the taxpayer received during the taxable year from the military injury relief fund created in section 5902.05 of the Revised Code.

(25) Deduct, to the extent not otherwise deducted or excluded in computing federal or Ohio adjusted gross income for the taxable year, the amount the taxpayer received as a veterans bonus during the taxable year from the Ohio department of veterans services as authorized by Section 2r of Article VIII, Ohio Constitution.

(26) Deduct, to the extent not otherwise deducted or excluded in computing federal or Ohio adjusted gross income for the taxable year, any

income derived from a transfer agreement or from the enterprise transferred under that agreement under section 4313.02 of the Revised Code.

(27) Deduct, to the extent not otherwise deducted or excluded in computing federal or Ohio adjusted gross income for the taxable year, Ohio college opportunity or federal Pell grant amounts received by the taxpayer or the taxpayer's spouse or dependent pursuant to section 3333.122 of the Revised Code or 20 U.S.C. 1070a, et seq., and used to pay room or board furnished by the educational institution for which the grant was awarded at the institution's facilities, including meal plans administered by the institution. For the purposes of this division, receipt of a grant includes the distribution of a grant directly to an educational institution and the crediting of the grant to the enrollee's account with the institution.

(28) Deduct from the portion of an individual's federal adjusted gross income that is business income, to the extent not otherwise deducted or excluded in computing federal adjusted gross income for the taxable year, one hundred twenty-five thousand dollars for each spouse if spouses file separate returns under section 5747.08 of the Revised Code or two hundred fifty thousand dollars for all other individuals.

(29) Deduct, as provided under section 5747.78 of the Revised Code, contributions to ABLE savings accounts made in accordance with sections 113.50 to 113.56 of the Revised Code.

(30)(a) Deduct, to the extent not otherwise deducted or excluded in computing federal or Ohio adjusted gross income during the taxable year, all of the following:

(i) Compensation paid to a qualifying employee described in division (A)(14)(a) of section 5703.94 of the Revised Code to the extent such compensation is for disaster work conducted in this state during a disaster response period pursuant to a qualifying solicitation received by the employee's employer;

(ii) Compensation paid to a qualifying employee described in division (A)(14)(b) of section 5703.94 of the Revised Code to the extent such compensation is for disaster work conducted in this state by the employee during the disaster response period on critical infrastructure owned or used by the employee's employer;

(iii) Income received by an out-of-state disaster business for disaster work conducted in this state during a disaster response period, or, if the out-of-state disaster business is a pass-through entity, a taxpayer's distributive share of the pass-through entity's income from the business conducting disaster work in this state during a disaster response period, if, in either case, the disaster work is conducted pursuant to a qualifying solicitation received by the business.

(b) All terms used in division (A)(30) of this section have the same meanings as in section 5703.94 of the Revised Code.

(31) For a taxpayer who is a qualifying Ohio educator, deduct, to the extent not otherwise deducted or excluded in computing federal or Ohio adjusted gross income for the taxable year, the lesser of two hundred fifty dollars or the amount of expenses described in subsections (a)(2)(D)(i) and (ii) of section 62 of the Internal Revenue Code paid or incurred by the taxpayer during the taxpayer's taxable year in excess of the amount the taxpayer is authorized to deduct for that taxable year under subsection (a)(2)(D) of that section.

(32) Deduct, to the extent not otherwise deducted or excluded in computing federal or Ohio adjusted gross income for the taxable year, amounts received by the taxpayer as a disability severance payment, computed under 10 U.S.C. 1212, following discharge or release under honorable conditions from the armed forces, as defined by 10 U.S.C. 101.

(33) Deduct, to the extent not otherwise deducted or excluded in computing federal adjusted gross income or Ohio adjusted gross income, amounts not subject to tax due to an agreement entered into under division (A)(2) of section 5747.05 of the Revised Code.

(34) Deduct amounts as provided under section 5747.79 of the Revised Code related to the taxpayer's qualifying capital gains and deductible payroll.

To the extent a qualifying capital gain described under division (A)(34) of this section is business income, the taxpayer shall deduct those gains under this division before deducting any such gains under division (A)(28) of this section.

(35)(a) For taxable years beginning in or after 2026, deduct, to the extent not otherwise deducted or excluded in computing federal or Ohio adjusted gross income for the taxable year:

(i) One hundred per cent of the capital gain received by the taxpayer in the taxable year from a qualifying interest in an Ohio venture capital operating company attributable to the company's investments in Ohio businesses during the period for which the company was an Ohio venture operating company; and

(ii) Fifty per cent of the capital gain received by the taxpayer in the taxable year from a qualifying interest in an Ohio venture capital operating company attributable to the company's investments in all other businesses during the period for which the company was an Ohio venture operating company.

(b) Add amounts previously deducted by the taxpayer under division (A)(35)(a) of this section if the director of development certifies to the tax

commissioner that the requirements for the deduction were not met.

(c) All terms used in division (A)(35) of this section have the same meanings as in section 122.851 of the Revised Code.

(d) To the extent a capital gain described in division (A)(35)(a) of this section is business income, the taxpayer shall apply that division before applying division (A)(28) of this section.

(36) Add, to the extent not otherwise included in computing federal or Ohio adjusted gross income for any taxable year, the taxpayer's proportionate share of the amount of the tax levied under section 5747.38 of the Revised Code and paid by an electing pass-through entity for the taxable year.

(37) Deduct, to the extent included in federal adjusted gross income, income attributable to loan repayments on behalf of the taxpayer under the rural practice incentive program under section 3333.135 of the Revised Code.

(B) "Business income" means income, including gain or loss, arising from transactions, activities, and sources in the regular course of a trade or business and includes income, gain, or loss from real property, tangible property, and intangible property if the acquisition, rental, management, and disposition of the property constitute integral parts of the regular course of a trade or business operation. "Business income" includes income, including gain or loss, from a partial or complete liquidation of a business, including, but not limited to, gain or loss from the sale or other disposition of goodwill or the sale of an equity or ownership interest in a business.

As used in this division, the "sale of an equity or ownership interest in a business" means sales to which either or both of the following apply:

(1) The sale is treated for federal income tax purposes as the sale of assets.

(2) The seller materially participated, as described in 26 C.F.R. 1.469-5T, in the activities of the business during the taxable year in which the sale occurs or during any of the five preceding taxable years.

(C) "Nonbusiness income" means all income other than business income and may include, but is not limited to, compensation, rents and royalties from real or tangible personal property, capital gains, interest, dividends and distributions, patent or copyright royalties, or lottery winnings, prizes, and awards.

(D) "Compensation" means any form of remuneration paid to an employee for personal services.

(E) "Fiduciary" means a guardian, trustee, executor, administrator, receiver, conservator, or any other person acting in any fiduciary capacity for any individual, trust, or estate.

(F) "Fiscal year" means an accounting period of twelve months ending on the last day of any month other than December.

(G) "Individual" means any natural person.

(H) "Internal Revenue Code" means the "Internal Revenue Code of 1986," 100 Stat. 2085, 26 U.S.C.A. 1, as amended.

(I) "Resident" means any of the following:

(1) An individual who is domiciled in this state, subject to section 5747.24 of the Revised Code;

(2) The estate of a decedent who at the time of death was domiciled in this state. The domicile tests of section 5747.24 of the Revised Code are not controlling for purposes of division (I)(2) of this section.

(3) A trust that, in whole or part, resides in this state. If only part of a trust resides in this state, the trust is a resident only with respect to that part.

For the purposes of division (I)(3) of this section:

(a) A trust resides in this state for the trust's current taxable year to the extent, as described in division (I)(3)(d) of this section, that the trust consists directly or indirectly, in whole or in part, of assets, net of any related liabilities, that were transferred, or caused to be transferred, directly or indirectly, to the trust by any of the following:

(i) A person, a court, or a governmental entity or instrumentality on account of the death of a decedent, but only if the trust is described in division (I)(3)(e)(i) or (ii) of this section;

(ii) A person who was domiciled in this state for the purposes of this chapter when the person directly or indirectly transferred assets to an irrevocable trust, but only if at least one of the trust's qualifying beneficiaries is domiciled in this state for the purposes of this chapter during all or some portion of the trust's current taxable year;

(iii) A person who was domiciled in this state for the purposes of this chapter when the trust document or instrument or part of the trust document or instrument became irrevocable, but only if at least one of the trust's qualifying beneficiaries is a resident domiciled in this state for the purposes of this chapter during all or some portion of the trust's current taxable year. If a trust document or instrument became irrevocable upon the death of a person who at the time of death was domiciled in this state for purposes of this chapter, that person is a person described in division (I)(3)(a)(iii) of this section.

(b) A trust is irrevocable to the extent that the transferor is not considered to be the owner of the net assets of the trust under sections 671 to 678 of the Internal Revenue Code.

(c) With respect to a trust other than a charitable lead trust,

"qualifying beneficiary" has the same meaning as "potential current beneficiary" as defined in section 1361(e)(2) of the Internal Revenue Code, and with respect to a charitable lead trust "qualifying beneficiary" is any current, future, or contingent beneficiary, but with respect to any trust "qualifying beneficiary" excludes a person or a governmental entity or instrumentality to any of which a contribution would qualify for the charitable deduction under section 170 of the Internal Revenue Code.

(d) For the purposes of division (I)(3)(a) of this section, the extent to which a trust consists directly or indirectly, in whole or in part, of assets, net of any related liabilities, that were transferred directly or indirectly, in whole or part, to the trust by any of the sources enumerated in that division shall be ascertained by multiplying the fair market value of the trust's assets, net of related liabilities, by the qualifying ratio, which shall be computed as follows:

(i) The first time the trust receives assets, the numerator of the qualifying ratio is the fair market value of those assets at that time, net of any related liabilities, from sources enumerated in division (I)(3)(a) of this section. The denominator of the qualifying ratio is the fair market value of all the trust's assets at that time, net of any related liabilities.

(ii) Each subsequent time the trust receives assets, a revised qualifying ratio shall be computed. The numerator of the revised qualifying ratio is the sum of (1) the fair market value of the trust's assets immediately prior to the subsequent transfer, net of any related liabilities, multiplied by the qualifying ratio last computed without regard to the subsequent transfer, and (2) the fair market value of the subsequently transferred assets at the time transferred, net of any related liabilities, from sources enumerated in division (I)(3)(a) of this section. The denominator of the revised qualifying ratio is the fair market value of all the trust's assets immediately after the subsequent transfer, net of any related liabilities.

(iii) Whether a transfer to the trust is by or from any of the sources enumerated in division (I)(3)(a) of this section shall be ascertained without regard to the domicile of the trust's beneficiaries.

(e) For the purposes of division (I)(3)(a)(i) of this section:

(i) A trust is described in division (I)(3)(e)(i) of this section if the trust is a testamentary trust and the testator of that testamentary trust was domiciled in this state at the time of the testator's death for purposes of the taxes levied under Chapter 5731. of the Revised Code.

(ii) A trust is described in division (I)(3)(e)(ii) of this section if the transfer is a qualifying transfer described in any of divisions (I)(3)(f)(i) to (vi) of this section, the trust is an irrevocable inter vivos trust, and at least one of the trust's qualifying beneficiaries is domiciled in this state for purposes of this chapter during all or some portion of the trust's current taxable year.

(f) For the purposes of division (I)(3)(e)(ii) of this section, a "qualifying transfer" is a transfer of assets, net of any related liabilities, directly or indirectly to a trust, if the transfer is described in any of the following:

(i) The transfer is made to a trust, created by the decedent before the decedent's death and while the decedent was domiciled in this state for the purposes of this chapter, and, prior to the death of the decedent, the trust became irrevocable while the decedent was domiciled in this state for the purposes of this chapter.

(ii) The transfer is made to a trust to which the decedent, prior to the decedent's death, had directly or indirectly transferred assets, net of any related liabilities, while the decedent was domiciled in this state for the purposes of this chapter, and prior to the death of the decedent the trust became irrevocable while the decedent was domiciled in this state for the purposes of this chapter.

(iii) The transfer is made on account of a contractual relationship existing directly or indirectly between the transferor and either the decedent or the estate of the decedent at any time prior to the date of the decedent's death, and the decedent was domiciled in this state at the time of death for purposes of the taxes levied under Chapter 5731. of the Revised Code.

(iv) The transfer is made to a trust on account of a contractual relationship existing directly or indirectly between the transferor and another person who at the time of the decedent's death was domiciled in this state for purposes of this chapter.

(v) The transfer is made to a trust on account of the will of a testator who was domiciled in this state at the time of the testator's death for purposes of the taxes levied under Chapter 5731. of the Revised Code.

(vi) The transfer is made to a trust created by or caused to be created by a court, and the trust was directly or indirectly created in connection with or as a result of the death of an individual who, for purposes of the taxes levied under Chapter 5731. of the Revised Code, was domiciled in this state at the time of the individual's death.

(g) The tax commissioner may adopt rules to ascertain the part of a trust residing in this state.

(J) "Nonresident" means an individual or estate that is not a resident. An individual who is a resident for only part of a taxable year is a nonresident for the remainder of that taxable year.

(K) "Pass-through entity" has the same meaning as in section 5733.04 of the Revised Code.

(L) "Return" means the notifications and reports required to be filed pursuant to this chapter for the purpose of reporting the tax due and includes

declarations of estimated tax when so required.

(M) "Taxable year" means the calendar year or the taxpayer's fiscal year ending during the calendar year, or fractional part thereof, upon which the adjusted gross income is calculated pursuant to this chapter.

(N) "Taxpayer" means any person subject to the tax imposed by section 5747.02 of the Revised Code or any pass-through entity that makes the election under division (D) of section 5747.08 of the Revised Code.

(O) "Dependents" means one of the following:

(1) For taxable years beginning on or after January 1, 2018, and before January 1, 2026, dependents as defined in the Internal Revenue Code;

(2) For all other taxable years, dependents as defined in the Internal Revenue Code and as claimed in the taxpayer's federal income tax return for the taxable year or which the taxpayer would have been permitted to claim had the taxpayer filed a federal income tax return.

(P) "Principal county of employment" means, in the case of a nonresident, the county within the state in which a taxpayer performs services for an employer or, if those services are performed in more than one county, the county in which the major portion of the services are performed.

(Q) As used in sections 5747.50 to 5747.55 of the Revised Code:

(1) "Subdivision" means any county, municipal corporation, park district, or township.

(2) "Essential local government purposes" includes all functions that any subdivision is required by general law to exercise, including like functions that are exercised under a charter adopted pursuant to the Ohio Constitution.

(R) "Overpayment" means any amount already paid that exceeds the figure determined to be the correct amount of the tax.

(S) "Taxable income" or "Ohio taxable income" applies only to estates and trusts, and means federal taxable income, as defined and used in the Internal Revenue Code, adjusted as follows:

(1) Add interest or dividends, net of ordinary, necessary, and reasonable expenses not deducted in computing federal taxable income, on obligations or securities of any state or of any political subdivision or authority of any state, other than this state and its subdivisions and authorities, but only to the extent that such net amount is not otherwise includible in Ohio taxable income and is described in either division (S)(1)(a) or (b) of this section:

(a) The net amount is not attributable to the S portion of an electing small business trust and has not been distributed to beneficiaries for the taxable year;

(b) The net amount is attributable to the S portion of an electing small business trust for the taxable year.

(2) Add interest or dividends, net of ordinary, necessary, and reasonable expenses not deducted in computing federal taxable income, on obligations of any authority, commission, instrumentality, territory, or possession of the United States to the extent that the interest or dividends are exempt from federal income taxes but not from state income taxes, but only to the extent that such net amount is not otherwise includible in Ohio taxable income and is described in either division (S)(1)(a) or (b) of this section;

(3) Add the amount of personal exemption allowed to the estate pursuant to section 642(b) of the Internal Revenue Code;

(4) Deduct interest or dividends, net of related expenses deducted in computing federal taxable income, on obligations of the United States and its territories and possessions or of any authority, commission, or instrumentality of the United States to the extent that the interest or dividends are exempt from state taxes under the laws of the United States, but only to the extent that such amount is included in federal taxable income and is described in either division (S)(1)(a) or (b) of this section;

(5) Deduct the amount of wages and salaries, if any, not otherwise allowable as a deduction but that would have been allowable as a deduction in computing federal taxable income for the taxable year, had the work opportunity tax credit allowed under sections 38, 51, and 52 of the Internal Revenue Code not been in effect, but only to the extent such amount relates either to income included in federal taxable income for the taxable year or to income of the S portion of an electing small business trust for the taxable year;

(6) Deduct any interest or interest equivalent, net of related expenses deducted in computing federal taxable income, on public obligations and purchase obligations, but only to the extent that such net amount relates either to income included in federal taxable income for the taxable year or to income of the S portion of an electing small business trust for the taxable year;

(7) Add any loss or deduct any gain resulting from sale, exchange, or other disposition of public obligations to the extent that such loss has been deducted or such gain has been included in computing either federal taxable income or income of the S portion of an electing small business trust for the taxable year;

(8) Except in the case of the final return of an estate, add any amount deducted by the taxpayer on both its Ohio estate tax return pursuant to section 5731.14 of the Revised Code, and on its federal income tax return in determining federal taxable income;

(9)(a) Deduct any amount included in federal taxable income solely because the amount represents a reimbursement or refund of expenses that in a previous year the decedent had deducted as an itemized deduction pursuant to section 63 of the Internal Revenue Code and applicable treasury regulations. The deduction otherwise allowed under division (S)(9)(a) of this section shall be reduced to the extent the reimbursement is attributable to an amount the taxpayer or decedent deducted under this section in any taxable year.

(b) Add any amount not otherwise included in Ohio taxable income for any taxable year to the extent that the amount is attributable to the recovery during the taxable year of any amount deducted or excluded in computing federal or Ohio taxable income in any taxable year, but only to the extent such amount has not been distributed to beneficiaries for the taxable year.

(10) Deduct any portion of the deduction described in section 1341(a) (2) of the Internal Revenue Code, for repaying previously reported income received under a claim of right, that meets both of the following requirements:

(a) It is allowable for repayment of an item that was included in the taxpayer's taxable income or the decedent's adjusted gross income for a prior taxable year and did not qualify for a credit under division (A) or (B) of section 5747.05 of the Revised Code for that year.

(b) It does not otherwise reduce the taxpayer's taxable income or the decedent's adjusted gross income for the current or any other taxable year.

(11) Add any amount claimed as a credit under section 5747.059 of the Revised Code to the extent that the amount satisfies either of the following:

(a) The amount was deducted or excluded from the computation of the taxpayer's federal taxable income as required to be reported for the taxpayer's taxable year under the Internal Revenue Code;

(b) The amount resulted in a reduction in the taxpayer's federal taxable income as required to be reported for any of the taxpayer's taxable years under the Internal Revenue Code.

(12) Deduct any amount, net of related expenses deducted in computing federal taxable income, that a trust is required to report as farm income on its federal income tax return, but only if the assets of the trust include at least ten acres of land satisfying the definition of "land devoted exclusively to agricultural use" under section 5713.30 of the Revised Code, regardless of whether the land is valued for tax purposes as such land under sections 5713.30 to 5713.38 of the Revised Code. If the trust is a pass-through entity investor, section 5747.231 of the Revised Code applies in

ascertaining if the trust is eligible to claim the deduction provided by division (S)(12) of this section in connection with the pass-through entity's farm income.

Except for farm income attributable to the S portion of an electing small business trust, the deduction provided by division (S)(12) of this section is allowed only to the extent that the trust has not distributed such farm income.

(13) Add the net amount of income described in section 641(c) of the Internal Revenue Code to the extent that amount is not included in federal taxable income.

(14) Add or deduct the amount the taxpayer would be required to add or deduct under division (A)(17) or (18) of this section if the taxpayer's Ohio taxable income were computed in the same manner as an individual's Ohio adjusted gross income is computed under this section.

(15) Add, to the extent not otherwise included in computing taxable income or Ohio taxable income for any taxable year, the taxpayer's proportionate share of the amount of the tax levied under section 5747.38 of the Revised Code and paid by an electing pass-through entity for the taxable year.

(T) "School district income" and "school district income tax" have the same meanings as in section 5748.01 of the Revised Code.

(U) As used in divisions (A)(7), (A)(8), (S)(6), and (S)(7) of this section, "public obligations," "purchase obligations," and "interest or interest equivalent" have the same meanings as in section 5709.76 of the Revised Code.

(V) "Limited liability company" means any limited liability company formed under Chapter 1705. or 1706. of the Revised Code or under the laws of any other state.

(W) "Pass-through entity investor" means any person who, during any portion of a taxable year of a pass-through entity, is a partner, member, shareholder, or equity investor in that pass-through entity.

(X) "Banking day" has the same meaning as in section 1304.01 of the Revised Code.

(Y) "Month" means a calendar month.

(Z) "Quarter" means the first three months, the second three months, the third three months, or the last three months of the taxpayer's taxable year.

(AA)(1) "Modified business income" means the business income included in a trust's Ohio taxable income after such taxable income is first reduced by the qualifying trust amount, if any.

(2) "Qualifying trust amount" of a trust means capital gains and

losses from the sale, exchange, or other disposition of equity or ownership interests in, or debt obligations of, a qualifying investee to the extent included in the trust's Ohio taxable income, but only if the following requirements are satisfied:

(a) The book value of the qualifying investee's physical assets in this state and everywhere, as of the last day of the qualifying investee's fiscal or calendar year ending immediately prior to the date on which the trust recognizes the gain or loss, is available to the trust.

(b) The requirements of section 5747.011 of the Revised Code are satisfied for the trust's taxable year in which the trust recognizes the gain or loss.

Any gain or loss that is not a qualifying trust amount is modified business income, qualifying investment income, or modified nonbusiness income, as the case may be.

(3) "Modified nonbusiness income" means a trust's Ohio taxable income other than modified business income, other than the qualifying trust amount, and other than qualifying investment income, as defined in section 5747.012 of the Revised Code, to the extent such qualifying investment income is not otherwise part of modified business income.

(4) "Modified Ohio taxable income" applies only to trusts, and means the sum of the amounts described in divisions (AA)(4)(a) to (c) of this section:

(a) The fraction, calculated under section 5747.013, and applying section 5747.231 of the Revised Code, multiplied by the sum of the following amounts:

(i) The trust's modified business income;

(ii) The trust's qualifying investment income, as defined in section 5747.012 of the Revised Code, but only to the extent the qualifying investment income does not otherwise constitute modified business income and does not otherwise constitute a qualifying trust amount.

(b) The qualifying trust amount multiplied by a fraction, the numerator of which is the sum of the book value of the qualifying investee's physical assets in this state on the last day of the qualifying investee's fiscal or calendar year ending immediately prior to the day on which the trust recognizes the qualifying trust amount, and the denominator of which is the sum of the book value of the qualifying investee's total physical assets everywhere on the last day of the qualifying investee's fiscal or calendar year ending immediately prior to the day on which the trust recognizes the qualifying trust amount. If, for a taxable year, the trust recognizes a qualifying trust amount with respect to more than one qualifying investee, the amount described in division (AA)(4)(b) of this section shall equal the sum

of the products so computed for each such qualifying investee.

(c)(i) With respect to a trust or portion of a trust that is a resident as ascertained in accordance with division (I)(3)(d) of this section, its modified nonbusiness income.

(ii) With respect to a trust or portion of a trust that is not a resident as ascertained in accordance with division (I)(3)(d) of this section, the amount of its modified nonbusiness income satisfying the descriptions in divisions (B)(2) to (5) of section 5747.20 of the Revised Code, except as otherwise provided in division (AA)(4)(c)(ii) of this section. With respect to a trust or portion of a trust that is not a resident as ascertained in accordance with division (I)(3)(d) of this section, the trust's portion of modified nonbusiness income recognized from the sale, exchange, or other disposition of a debt interest in or equity interest in a section 5747.212 entity, as defined in section 5747.212 of the Revised Code, without regard to division (A) of that section, shall not be allocated to this state in accordance with section 5747.20 of the Revised Code but shall be apportioned to this state in accordance with division (B) of section 5747.212 of the Revised Code without regard to division (A) of that section.

If the allocation and apportionment of a trust's income under divisions (AA)(4)(a) and (c) of this section do not fairly represent the modified Ohio taxable income of the trust in this state, the alternative methods described in division (C) of section 5747.21 of the Revised Code may be applied in the manner and to the same extent provided in that section.

(5)(a) Except as set forth in division (AA)(5)(b) of this section, "qualifying investee" means a person in which a trust has an equity or ownership interest, or a person or unit of government the debt obligations of either of which are owned by a trust. For the purposes of division (AA)(2)(a) of this section and for the purpose of computing the fraction described in division (AA)(4)(b) of this section, all of the following apply:

(i) If the qualifying investee is a member of a qualifying controlled group on the last day of the qualifying investee's fiscal or calendar year ending immediately prior to the date on which the trust recognizes the gain or loss, then "qualifying investee" includes all persons in the qualifying controlled group on such last day.

(ii) If the qualifying investee, or if the qualifying investee and any members of the qualifying controlled group of which the qualifying investee is a member on the last day of the qualifying investee's fiscal or calendar year ending immediately prior to the date on which the trust recognizes the gain or loss, separately or cumulatively own, directly or indirectly, on the last day of the qualifying investee's fiscal or calendar year ending immediately prior to the date on which the trust recognizes the qualifying trust amount, more than fifty per cent of the equity of a pass-through entity, then the qualifying

investee and the other members are deemed to own the proportionate share of the pass-through entity's physical assets which the pass-through entity directly or indirectly owns on the last day of the pass-through entity's calendar or fiscal year ending within or with the last day of the qualifying investee's fiscal or calendar year ending immediately prior to the date on which the trust recognizes the qualifying trust amount.

(iii) For the purposes of division (AA)(5)(a)(iii) of this section, "upper level pass-through entity" means a pass-through entity directly or indirectly owning any equity of another pass-through entity, and "lower level pass-through entity" means that other pass-through entity.

An upper level pass-through entity, whether or not it is also a qualifying investee, is deemed to own, on the last day of the upper level pass-through entity's calendar or fiscal year, the proportionate share of the lower level pass-through entity's physical assets that the lower level pass-through entity directly or indirectly owns on the last day of the lower level pass-through entity's calendar or fiscal year ending within or with the last day of the upper level pass-through entity's fiscal or calendar year. If the upper level pass-through entity directly and indirectly owns less than fifty per cent of the equity of the lower level pass-through entity on each day of the upper level pass-through entity's calendar or fiscal year in which or with which ends the calendar or fiscal year of the lower level pass-through entity and if, based upon clear and convincing evidence, complete information about the location and cost of the physical assets of the lower pass-through entity is not available to the upper level pass-through entity, then solely for purposes of ascertaining if a gain or loss constitutes a qualifying trust amount, the upper level pass-through entity shall be deemed as owning no equity of the lower level pass-through entity for each day during the upper level pass-through entity's calendar or fiscal year in which or with which ends the lower level pass-through entity's calendar or fiscal year. Nothing in division (AA)(5)(a)(iii) of this section shall be construed to provide for any deduction or exclusion in computing any trust's Ohio taxable income.

(b) With respect to a trust that is not a resident for the taxable year and with respect to a part of a trust that is not a resident for the taxable year, "qualifying investee" for that taxable year does not include a C corporation if both of the following apply:

(i) During the taxable year the trust or part of the trust recognizes a gain or loss from the sale, exchange, or other disposition of equity or ownership interests in, or debt obligations of, the C corporation.

(ii) Such gain or loss constitutes nonbusiness income.

(6) "Available" means information is such that a person is able to learn of the information by the due date plus extensions, if any, for filing the return for the taxable year in which the trust recognizes the gain or loss.

(BB) "Qualifying controlled group" has the same meaning as in section 5733.04 of the Revised Code.

(CC) "Related member" has the same meaning as in section 5733.042 of the Revised Code.

(DD)(1) For the purposes of division (DD) of this section:

(a) "Qualifying person" means any person other than a qualifying corporation.

(b) "Qualifying corporation" means any person classified for federal income tax purposes as an association taxable as a corporation, except either of the following:

(i) A corporation that has made an election under subchapter S, chapter one, subtitle A, of the Internal Revenue Code for its taxable year ending within, or on the last day of, the investor's taxable year;

(ii) A subsidiary that is wholly owned by any corporation that has made an election under subchapter S, chapter one, subtitle A of the Internal Revenue Code for its taxable year ending within, or on the last day of, the investor's taxable year.

(2) For the purposes of this chapter, unless expressly stated otherwise, no qualifying person indirectly owns any asset directly or indirectly owned by any qualifying corporation.

(EE) For purposes of this chapter and Chapter 5751. of the Revised Code:

(1) "Trust" does not include a qualified pre-income tax trust.

(2) A "qualified pre-income tax trust" is any pre-income tax trust that makes a qualifying pre-income tax trust election as described in division (EE)(3) of this section.

(3) A "qualifying pre-income tax trust election" is an election by a pre-income tax trust to subject to the tax imposed by section 5751.02 of the Revised Code the pre-income tax trust and all pass-through entities of which the trust owns or controls, directly, indirectly, or constructively through related interests, five per cent or more of the ownership or equity interests. The trustee shall notify the tax commissioner in writing of the election on or before April 15, 2006. The election, if timely made, shall be effective on and after January 1, 2006, and shall apply for all tax periods and tax years until revoked by the trustee of the trust.

(4) A "pre-income tax trust" is a trust that satisfies all of the following requirements:

(a) The document or instrument creating the trust was executed by the grantor before January 1, 1972;

(b) The trust became irrevocable upon the creation of the trust; and

(c) The grantor was domiciled in this state at the time the trust was created.

(FF) "Uniformed services" has the same meaning as in 10 U.S.C. 101.

(GG) "Taxable business income" means the amount by which an individual's business income that is included in federal adjusted gross income exceeds the amount of business income the individual is authorized to deduct under division (A)(28) of this section for the taxable year.

(HH) "Employer" does not include a franchisor with respect to the franchisor's relationship with a franchisee or an employee of a franchisee, unless the franchisor agrees to assume that role in writing or a court of competent jurisdiction determines that the franchisor exercises a type or degree of control over the franchisee or the franchisee's employees that is not customarily exercised by a franchisor for the purpose of protecting the franchisor's trademark, brand, or both. For purposes of this division, "franchisor" and "franchisee" have the same meanings as in 16 C.F.R. 436.1.

(II) "Modified adjusted gross income" means Ohio adjusted gross income plus any amount deducted under divisions (A)(28) and (34) of this section for the taxable year.

(JJ) "Qualifying Ohio educator" means an individual who, for a taxable year, qualifies as an eligible educator, as that term is defined in section 62 of the Internal Revenue Code, and who holds a certificate, license, or permit described in Chapter 3319. or section 3301.071 of the Revised Code."

Delete lines 1170 through 1425

In line 1426, after "sections" insert "120.521 and"; delete "and 5747.10"

In the table on line 1438, in row A, column 1, delete "PUB OHIO PUBLIC DEFENDER COMMISSION" and insert "BOR DEPARTMENT OF HIGHER EDUCATION"

In the table on line 1438, in row C, column 1, delete "5VY0" and insert "5ZD0"; column 2, delete "019624" and insert "235426"; column 3, delete "Public Defender Loan Repayment" and insert "Rural Practice Incentive"; column 4, delete "\$1,500,000" and insert "\$0"

In the table on line 1438, in row D, column 4, delete "\$1,500,000" and insert "\$0"

In the table on line 1438, in row E, column 4, delete "\$1,500,000" and insert "\$0"

In line 1439, delete "PUBLIC DEFENDER LOAN REPAYMENT" and insert "RURAL PRACTICE INCENTIVE"

In line 1440, delete "019624, Public Defender"

In line 1441, delete "Loan Repayment" and insert "235426, Rural Practice Incentive"

In line 1442, delete "120.62" and insert "3333.131"

In line 1444, delete "PUBLIC"

In line 1445, delete "DEFENDER LOAN REPAYMENT" and insert "RURAL PRACTICE INCENTIVE"

In line 1446, delete "July 1 of each fiscal year" and insert "the effective date of this section"

In line 1448, delete "Public"

In line 1449, delete "Defender Loan Repayment" and insert "Rural Practice Incentive"; delete "5VY0" and insert "5ZD0"

In line 1456, delete "the main operating"

In line 1457, delete "appropriations act" and insert "H.B. 110"

In line 1459, delete "the main operating appropriations act" and insert "H.B. 110"

In line 1480, after "(9)" insert "One prosecuting attorney of a county elected to the office under section 309.01 of the Revised Code, appointed by the Ohio Prosecuting Attorneys Association;

(10)"

In line 1482, delete "(10)" and insert "(11)"

In line 1484, delete "(11)" and insert "(12)"

In line 1502, delete "\$9,100 in fiscal"

In line 1503, delete "year 2022 and \$900" and insert "\$10,000"

Delete line 1506

Delete lines 1506 through 1514

After line 1514, insert:

"Section 7. Section 5747.01 of the Revised Code is presented in this act as a composite of the section as amended by both H.B. 515 and S.B. 246 of the 134th General Assembly. The General Assembly, applying the principle stated in division (B) of section 1.52 of the Revised Code that amendments are to be harmonized if reasonably capable of simultaneous operation, finds that the composite is the resulting version of the section in effect prior to the effective date of the section as presented in this act."

The motion was agreed to and the bill so amended.

Representative Oelslager moved to amend as follows:

After line 112, insert:

"The chancellor shall approve individuals for participation in the rural practice incentive program in a manner proportionate to the number of each of the following types of attorneys who apply to the program, with an aim toward disbursing loan repayments equitably among each type:

(A) Attorneys employed by the prosecuting attorney of a county;

(B) Attorneys employed by the state public defender, a county public defender commission, or a joint county public defender commission to represent indigent persons;

(C) Attorneys described in division (B) of section 120.61 of the Revised Code."

The motion was agreed to and the bill so amended.

SCOTT OELSLAGER
BRIDE ROSE SWEENEY
BRIAN BALDRIDGE
JAMIE CALLENDER
HARAZ N. GHANBARI
CATHERINE D. INGRAM
BRIGID KELLY
ADAM C. MILLER
THOMAS F. PATTON
BILL ROEMER
MICHAEL J. SKINDELL
REGGIE STOLTZFUS
SHANE WILKIN

PHIL PLUMMER
CINDY ABRAMS
WILLIS E. BLACKSHEAR, JR.
JAY EDWARDS
JAMES M. HOOPS
DONTAVIUS L. JARRELLS
DARRELL KICK
MICHAEL J. O'BRIEN
TRACY M. RICHARDSON
JEAN SCHMIDT
JASON STEPHENS
DANIEL P. TROY

The report was agreed to.

The bill was ordered to be engrossed and placed on the calendar.

MOTIONS AND RESOLUTIONS

Representative Ginter moved that the following resolution be brought up for immediate adoption, read by title only, and spread upon the pages of the journal.

The motion was agreed to.

The question being on the adoption of the resolution, reading as follows:

H. R. No. 387-Speaker Cupp

Relative to the election of Elgin Rogers, Jr. to fill the vacancy in the membership of the House of Representatives created by the resignation of Paula Hicks-Hudson of the 44th House District.

WHEREAS, Section 11 of Article II of the Ohio Constitution provides for the filling of a vacancy in the membership of the House of Representatives by election by the members of the House of Representatives who are affiliated with the same political party as the person last elected to the seat which has become vacant; and

WHEREAS, Paula Hicks-Hudson of the 44th House District, has resigned as a member of the House of Representatives of the 134th General Assembly effective November 16, 2022, thus creating a vacancy in the House of Representatives; therefore be it

RESOLVED, By the members of the House of Representatives who are affiliated with the Democrat party that Elgin Rogers, Jr., Democrat, having the qualifications set forth in the Ohio Constitution and the laws of Ohio to be a member of the House of Representatives from the 44th House District, is hereby elected, effective November 16, 2022, pursuant to Section 11 of Article II of the Ohio Constitution, as a member of the House of Representatives from the 44th House District, to fill the vacancy created by the unexpired portion of the term of said Paula Hicks-Hudson ending on December 31, 2022; and be it further

RESOLVED, That a copy of this resolution be spread upon the pages of the Journal of the House of Representatives together with the yeas and nays of the members of the House of Representatives affiliated with the Democrat party voting on the resolution, and that the Clerk of the House of Representatives shall certify the resolution and vote on its adoption to the Secretary of State.

The question being, “Shall the resolution be adopted?”

The yeas and nays were taken and resulted – yeas 29, nays 0, as follows:

Those who voted in the affirmative were: Representatives

Addison	Blackshear	Boggs	Brent
Brown	Crossman	Denson	Galonski
Humphrey	Ingram	Jarrells	Kelly
Leland	Lightbody	Liston	Miller, A.
Miranda	O'Brien	Robinson	Russo
Sheehy	Skindell	Smith, K.	Smith, M.
Sobecki	Sweeney	Troy	Upchurch
			West-29

The resolution was adopted.

Mr. Rogers was escorted to the bar of the House by Representatives Blackshear, Sheehy, Sobecki, Troy, Merrin, Ghanbari, and Swearingen, took the oath of office administered by The Honorable Jennifer Brunner, and entered upon the discharge of his duties.

State of Ohio

County of Franklin

I, Elgin Rogers, Jr., do solemnly swear to support the Constitution of the United States and the Constitution of the State of Ohio, and faithfully to discharge and perform all duties incumbent upon me as a member of the Ohio House of Representatives, according to the best of my ability and understanding; and this I do as I shall answer unto God.

/s/ ELGIN ROGERS, JR.
Elgin Rogers, Jr.

Sworn to and subscribed before me this 16th day of November, 2022.

/s/ JENNIFER BRUNNER
Jennifer Brunner
Justice
Supreme Court of Ohio

Representative Jones moved that majority party members asking leave to be absent or absent the week of Wednesday, November 16, 2022, be excused, so long as a written request is on file in the majority leadership offices.

The motion was agreed to.

Representative Miranda moved that minority party members asking leave to be absent or absent the week of Wednesday, November 16, 2022, be excused, so long as a written request is on file in the minority leadership offices.

The motion was agreed to.

BILLS FOR THIRD CONSIDERATION

Sub. H. B. No. 283-Representatives Abrams, Lampton.

Cosponsors: Representatives Jones, Ginter, Carruthers, John, Holmes, Ray, Pavliga, Richardson, Lanese, Carfagna, LaRe, Leland, Galonski, Miller, A.

To amend sections 3321.141, 4507.11, 4508.02, 4510.036, 4511.043, 4511.204, and 4511.991 and to enact sections 4507.214, 4511.122, and 4511.992 of the Revised Code to expand the texting while driving prohibition to a general prohibition against using an electronic wireless communications

device while driving, with certain exceptions, and to create data collection requirements based on associated violations of the distracted driving laws, was taken up for consideration the third time.

The question being, "Shall the bill pass?"

Representative West moved to amend, amendment 3820.

Pursuant to House Rule 91(a), Speaker Cupp ruled the amendment out of order.

The question recurring, "Shall the bill pass?"

The yeas and nays were taken and resulted – yeas 77, nays 14, as follows:

Those who voted in the affirmative were: Representatives

Abrams	Baldridge	Bird	Blackshear
Boggs	Brown	Callender	Carruthers
Click	Creech	Cross	Crossman
Denson	Edwards	Fraizer	Galonski
Ghanbari	Ginter	Hall	Hillyer
Holmes	Hoops	Humphrey	Ingram
Jarrells	John	Johnson	Jones
Kelly	Kick	Koehler	Lampton
Lanese	LaRe	Leland	Lightbody
Lipps	Liston	Loychik	Manchester
Manning	McClain	Merrin	Miller, A.
Miller, K.	Miranda	O'Brien	Oelslager
Patton	Pavliga	Plummer	Ray
Richardson	Riedel	Robinson	Roemer
Russo	Schmidt	Seitz	Sheehy
Skindell	Smith, K.	Smith, M.	Sobecki
Stein	Stephens	Stevens	Stoltzfus
Swearingen	Sweeney	Troy	Upchurch
White	Wilkin	Young, B.	Young, T.
			Cupp-77

Those who voted in the negative were: Representatives

Addison	Brent	Brinkman	Davis
Ferguson	Fowler Arthur	Gross	Jordan
Powell	Rogers	Stewart	Vitale
West			Wiggam-14

The bill passed.

Representative Abrams moved to amend the title as follows:

Add the names: "Bird, Hall, Johnson, Miller, K., Sheehy, Sobecki, Troy, White, Young, T."

The motion was agreed to and the title so amended.

The title as amended was agreed to.

Am. H. B. No. 150-Representatives Hillyer, Leland.

Cosponsors: Representatives Seitz, Ingram, Boggs, Miller, A., Miller, J., Crawley, Galonski.

To amend sections 120.521 and 5747.01 and to enact sections 3333.13, 3333.131, 3333.132, 3333.133, 3333.134, 3333.135, 3333.136, and 3333.137 of the Revised Code to establish the Rural Practice Incentive Program, to establish a task force to study Ohio's indigent defense system, and to make an appropriation, was taken up for consideration the third time.

The question being, "Shall the bill pass?"

Representative Ginter moved that **Am. H. B. No. 150**-Representatives Hillyer, Leland, et al., be informally passed and retain its place on the calendar.

The motion was agreed to without objection.

Sub. H. B. No. 389-Representatives Leland, Seitz.

Cosponsors: Representatives Hoops, Ray, Stein, Lightbody, Boggs, Wilkin, Ingram, Sweeney, Brinkman, Carfagna, Gross, Hillyer.

To amend section 4928.02 and to enact sections 4928.6630, 4928.6631, 4928.6633, 4928.6634, 4928.6636, 4928.6639, 4928.6641, 4928.6644, 4928.6645, 4928.6646, 4928.6647, 4928.6650, 4928.6653, 4928.6655, 4928.6657, 4928.6660, and 4928.6665 of the Revised Code to permit electric distribution utilities to establish energy efficiency and demand reduction portfolios, was taken up for consideration the third time.

The question being, "Shall the bill pass?"

Representative Ginter moved that **Sub. H. B. No. 389**-Representatives Leland, Seitz, et al., be informally passed and retain its place on the calendar.

The motion was agreed to without objection.

H. B. No. 403-Representatives Fowler Arthur, Miller, A.

Cosponsors: Representatives Manning, Click.

To amend section 3319.313 of the Revised Code to require a school district superintendent or administrator of a public or chartered nonpublic school to file a report with the Department of Education regarding a teacher that retired under threat of disciplinary investigation, was taken up for consideration the third time.

The question being, "Shall the bill pass?"

The yeas and nays were taken and resulted – yeas 91, nays 0, as follows:

Those who voted in the affirmative were: Representatives

Abrams	Addison	Baldrige	Bird
Blackshear	Brent	Brinkman	Brown
Callender	Carruthers	Click	Creech
Cross	Crossman	Cutrona	Davis
Denson	Edwards	Ferguson	Fowler Arthur
Fraizer	Galonski	Ghanbari	Ginter
Gross	Hall	Hillyer	Holmes
Hoops	Humphrey	Ingram	Jarrells
John	Johnson	Jones	Jordan
Kelly	Kick	Koehler	Lampton
Lanese	LaRe	Leland	Lightbody
Lipps	Liston	Loychik	Manchester
Manning	McClain	Merrin	Miller, A.
Miller, K.	Miranda	O'Brien	Oelslager
Patton	Pavliga	Plummer	Powell
Ray	Richardson	Riedel	Robinson
Roemer	Rogers	Russo	Schmidt
Seitz	Sheehy	Skindell	Smith, K.
Smith, M.	Sobecki	Stein	Stephens
Stevens	Stewart	Stoltzfus	Swearingen
Sweeney	Troy	Upchurch	Vitale
West	White	Wiggam	Wilkin
Young, B.	Young, T.		Cupp-91

The bill passed.

Representative Fowler Arthur moved to amend the title as follows:

Add the names: "Addison, Bird, Brent, Carruthers, Galonski, Ginter, Gross, Holmes, Humphrey, John, Koehler, Lanese, LaRe, Lightbody, O'Brien, Patton, Russo, Swearingen, West, Speaker Cupp."

The motion was agreed to and the title so amended.

The title as amended was agreed to.

H. B. No. 419-Representatives Troy, Seitz.

Cosponsors: Representatives Smith, K., Miller, A., Sheehy, Brent, Gross, Hillyer, White, John, Weinstein, Leland.

To amend sections 5101.63 and 5101.99 of the Revised Code to make failure to make a mandatory report of adult abuse, neglect, or exploitation a fourth degree misdemeanor, was taken up for consideration the third time.

The question being, "Shall the bill pass?"

The yeas and nays were taken and resulted – yeas 92, nays 0, as follows:

Those who voted in the affirmative were: Representatives

Abrams	Addison	Baldrige	Bird
Blackshear	Boggs	Brent	Brinkman
Brown	Callender	Carruthers	Click
Creech	Cross	Crossman	Cutrona
Davis	Denson	Edwards	Ferguson
Fowler Arthur	Fraizer	Galonski	Ghanbari
Ginter	Gross	Hall	Hillyer
Holmes	Hoops	Humphrey	Ingram
Jarrells	John	Johnson	Jones
Jordan	Kelly	Kick	Koehler
Lampton	Lanese	LaRe	Leland
Lightbody	Lipps	Liston	Loychik
Manchester	Manning	McClain	Merrin
Miller, A.	Miller, K.	Miranda	O'Brien
Oelslager	Patton	Pavliga	Plummer
Powell	Ray	Richardson	Riedel
Robinson	Roemer	Rogers	Russo
Schmidt	Seitz	Sheehy	Skindell
Smith, K.	Smith, M.	Sobecki	Stein
Stephens	Stevens	Stewart	Stoltzfus
Swearingen	Sweeney	Troy	Upchurch
Vitale	West	White	Wiggam
Wilkin	Young, B.	Young, T.	Cupp-92

The bill passed.

Representative Troy moved to amend the title as follows:

Add the names: "Abrams, Addison, Baldrige, Bird, Blackshear, Carruthers, Creech, Crossman, Davis, Denson, Fraizer, Galonski, Ghanbari, Ginter, Humphrey, Ingram, Jarrells, Kick, Koehler, Lanese, LaRe, Lightbody, Lipps, Manning, Miranda, O'Brien, Oelslager, Patton, Richardson, Rogers, Russo, Skindell, Upchurch, West, Wilkin."

The motion was agreed to and the title so amended.

The title as amended was agreed to.

Sub. H. B. No. 433-Representative Gross.

Cosponsors: Representatives Powell, Fowler Arthur, Ferguson.

To amend sections 2925.01, 4709.01, 4713.01, 4713.07, 4713.081, 4713.09, 4713.10, 4713.14, 4713.25, 4713.28, 4713.30, 4713.31, 4713.35, 4713.41, 4713.56, 4713.57, 4713.58, 4713.60, and 4713.62; to enact new section 4713.69; and to repeal section 4713.69 of the Revised Code to enact the Provider of Boutique Services Opportunity Act regarding natural hair stylists and boutique salon registrants, was taken up for consideration the third time.

The question being, "Shall the bill pass?"

The yeas and nays were taken and resulted – yeas 73, nays 19, as follows:

Those who voted in the affirmative were: Representatives

Abrams	Addison	Baldridge	Bird
Brent	Brinkman	Callender	Carruthers
Click	Creech	Cross	Cutrona
Davis	Denson	Edwards	Ferguson
Fowler Arthur	Fraizer	Ginter	Gross
Hall	Hillyer	Holmes	Hoops
Jarrells	John	Johnson	Jones
Jordan	Kick	Koehler	Lampton
Lanese	LaRe	Lightbody	Lipps
Liston	Loychik	Manchester	Manning
McClain	Merrin	Miller, A.	Miller, K.
Miranda	Oelslager	Patton	Pavliga
Plummer	Powell	Ray	Richardson
Riedel	Robinson	Roemer	Schmidt
Seitz	Sheehy	Smith, M.	Stein
Stephens	Stevens	Stewart	Stoltzfus
Swearingen	Sweeney	Troy	West
White	Wiggam	Wilkin	Young, B.
			Cupp-73

Those who voted in the negative were: Representatives

Blackshear	Boggs	Brown	Crossman
Galonski	Ghanbari	Humphrey	Ingram
Kelly	Leland	O'Brien	Rogers
Russo	Skindell	Smith, K.	Sobecki
Upchurch	Vitale		Young, T.-19

The bill passed.

Representative Gross moved to amend the title as follows:

Add the names: "Jordan, Loychik, McClain, Merrin."

The motion was agreed to and the title so amended.

The title as amended was agreed to.

Sub. H. B. No. 439-Representatives Galonski, Hillyer.

Cosponsors: Representatives Brent, Jarrells, Lightbody, Miller, A., Miller, J., Sobecki, Troy.

To amend sections 5122.01 and 5122.10 of the Revised Code to make changes to the law regarding involuntary treatment for mentally ill persons subject to a court order, was taken up for consideration the third time.

The question being, "Shall the bill pass?"

The yeas and nays were taken and resulted – yeas 75, nays 17, as follows:

Those who voted in the affirmative were: Representatives

Abrams	Addison	Baldridge	Blackshear
Boggs	Brent	Carruthers	Click
Cross	Crossman	Cutrona	Davis
Denson	Edwards	Fraizer	Galonski
Ghanbari	Ginter	Hall	Hillyer
Holmes	Hoops	Humphrey	Ingram
Jarrells	John	Johnson	Jones
Kelly	Kick	Koehler	Lampton
Lanese	LaRe	Leland	Lightbody
Liston	Loychik	Manchester	Manning
Merrin	Miller, A.	Miller, K.	Miranda
O'Brien	Patton	Plummer	Ray
Richardson	Riedel	Robinson	Roemer
Rogers	Russo	Seitz	Sheehy
Skindell	Smith, K.	Smith, M.	Sobecki
Stein	Stephens	Stevens	Stoltzfus
Swearingen	Sweeney	Troy	Upchurch
West	White	Wiggam	Wilkin
Young, B.	Young, T.		Cupp-75

Those who voted in the negative were: Representatives

Bird	Brinkman	Brown	Callender
Creech	Ferguson	Fowler Arthur	Gross
Jordan	Lipps	McClain	Oelslager
Pavliga	Powell	Schmidt	Stewart
			Vitale-17

The bill passed.

Representative Galonski moved to amend the title as follows:

Add the names: "Click, Humphrey, Miranda, O'Brien, Sheehy."

The motion was agreed to and the title so amended.

The title as amended was agreed to.

Am. H. B. No. 150-Representatives Hillyer, Leland.

Cosponsors: Representatives Seitz, Ingram, Boggs, Miller, A., Miller, J., Crawley, Galonski.

To amend sections 120.521 and 5747.01 and to enact sections 3333.13, 3333.131, 3333.132, 3333.133, 3333.134, 3333.135, 3333.136, and 3333.137 of the Revised Code to establish the Rural Practice Incentive Program, to establish a task force to study Ohio's indigent defense system, and to make an appropriation, was taken up for consideration the third time.

The question being, "Shall the bill pass?"

The yeas and nays were taken and resulted – yeas 76, nays 0, as follows:

Those who voted in the affirmative were: Representatives

Abrams	Addison	Bird	Blackshear
Brent	Brinkman	Brown	Callender
Carruthers	Creech	Crossman	Davis
Denson	Fowler Arthur	Fraizer	Galonski
Ghanbari	Ginter	Gross	Hall
Hillyer	Holmes	Hoops	Humphrey
Ingram	Jarrells	John	Jones
Jordan	Kelly	Kick	Koehler
Lanese	LaRe	Leland	Lightbody
Lipps	Liston	Manchester	Manning
McClain	Merrin	Miller, A.	Miller, K.
Miranda	Oelslager	Pavliga	Plummer
Ray	Richardson	Riedel	Robinson
Roemer	Rogers	Russo	Schmidt
Seitz	Sheehy	Skindell	Smith, K.
Smith, M.	Sobecki	Stein	Stephens
Stewart	Stoltzfus	Swearingen	Sweeney
Troy	Upchurch	West	White
Wilkin	Young, B.	Young, T.	Cupp-76

The bill passed.

Representative Hillyer moved to amend the title as follows:

Add the names: "Addison, Brent, Callender, Humphrey, Jarrells, Lightbody, Liston, Oelslager, Ray, Rogers, Russo, Schmidt, Sheehy, Skindell, Sweeney, Upchurch, West, Speaker Cupp."

The motion was agreed to and the title so amended.

The title as amended was agreed to.

On motion of Representative Ginter, the House recessed.

The House met pursuant to recess.

Pursuant to House Rule No. 23, the Clerk called the House to order.

Representative Stein was selected to preside under the Rule.

CLERK'S NOTATION

This is to acknowledge receipt of the report of the committee of conference on **Sub. S. B. No. 56**-Senator Blessing, et al., on November 16, 2022.

On motion of Representative Bird, the House adjourned until Tuesday, November 22, 2022 at 9:00 o'clock a.m.

Attest:

BRADLEY J. YOUNG,
Clerk.