

AN ACT

To amend sections 109.11, 109.111, 109.112, 118.27, 118.31, 122.85, 122.852, 128.54, 135.143, 135.45, 135.61, 135.63, 135.70, 135.71, 175.17, 317.18, 703.20, 703.201, 703.23, 731.14, 1545.07, 1724.07, 1901.34, 2950.11, 3301.077, 3307.01, 3309.01, 3310.41, 3313.608, 3313.7117, 3314.017, 3314.091, 3317.16, 3317.22, 3318.05, 3318.41, 3319.0812, 3319.22, 3319.233, 3319.60, 3319.611, 3319.612, 3322.24, 3323.02, 3333.048, 3333.049, 3345.60, 3365.08, 3505.30, 3505.33, 3505.35, 3701.0212, 4301.62, 4303.209, 4519.55, 4723.091, 4723.092, 4723.89, 4723.90, 4731.07, 5162.13, 5164.071, 5705.14, 5726.58, 5729.20, 5747.01, 5747.501, 5747.67, and 5747.85; to amend, for the purpose of adopting new section numbers as indicated in parentheses, sections 703.20 (703.33) and 703.201 (703.34); to enact sections 109.113, 317.115, 703.31, 703.32, 703.35, 703.36, 703.361, 703.362, 703.37, 703.371, 703.372, 703.373, 703.374, 703.375, 703.376, 703.377, 703.378, 703.379, 703.38, 703.39, and 3352.16; and to repeal sections 128.419, 703.21, and 3361.06 of the Revised Code; to present sections 3325.06, 3325.07, 3325.071, and 3325.09 of the Revised Code and to present the versions of sections 3301.58, 3325.06, 3325.07, and 5104.02 of the Revised Code that are scheduled to take effect January 1, 2025, without amendment to confirm the content of those sections; and to amend Sections 130.113, 259.10, 371.10, and 381.410 of H.B. 33 of the 135th General Assembly, Section 270.14 of H.B. 45 of the 134th General Assembly, and Section 5 of H.B. 554 of the 134th General Assembly, as subsequently amended, to make appropriations and to provide authorization and conditions for the operation of state programs, and to amend the versions of sections 2950.11, 3301.53, and 3301.55 of the Revised Code that are scheduled to take effect January 1, 2025, to continue the provisions of this act on and after that effective date.

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

SECTION 101.01. That sections 109.11, 109.111, 109.112, 118.27, 118.31, 122.85, 122.852, 128.54, 135.143, 135.45, 135.61, 135.63, 135.70, 135.71, 175.17, 317.18, 703.20, 703.201, 703.23, 731.14, 1545.07, 1724.07, 1901.34, 2950.11, 3301.077, 3307.01, 3309.01, 3310.41, 3313.608, 3313.7117, 3314.017, 3314.091, 3317.16, 3317.22, 3318.05, 3318.41, 3319.0812, 3319.22, 3319.233, 3319.60, 3319.611, 3319.612, 3322.24, 3323.02, 3333.048, 3333.049, 3345.60, 3365.08, 3505.30, 3505.33, 3505.35, 3701.0212, 4301.62, 4303.209, 4519.55, 4723.091, 4723.092, 4723.89,

4723.90, 4731.07, 5162.13, 5164.071, 5705.14, 5726.58, 5729.20, 5747.01, 5747.501, 5747.67, and 5747.85 be amended; sections 703.20 (703.33) and 703.201 (703.34) be amended for the purpose of adopting new section numbers as indicated in parentheses; and sections 109.113, 317.115, 703.31, 703.32, 703.35, 703.36, 703.361, 703.362, 703.37, 703.371, 703.372, 703.373, 703.374, 703.375, 703.376, 703.377, 703.378, 703.379, 703.38, 703.39, and 3352.16 of the Revised Code be enacted to read as follows:

Sec. 109.11. (A) There is hereby created in the state treasury the attorney general reimbursement fund that shall be used for the expenses of the office of the attorney general in providing legal services and other services on behalf of the state or any agency or officer thereof. ~~Except as otherwise provided in this division, all~~

(B)(1) All amounts received by the attorney general as reimbursement for legal services and other services that have been rendered by the office of the attorney general to other state agencies the state or any agency or officer thereof shall be paid into the state treasury to the credit of the attorney general reimbursement fund. All

(2) All amounts awarded to the office of the attorney general by order or judgment of a court to the attorney general or as part of a settlement or other compromise of claims for attorney's fees, investigation costs, document management costs, expert witness fees, fines, and all other costs and fees associated with representation provided by the attorney general and all amounts awarded to the attorney general by a court office shall be paid into the state treasury to the credit of the attorney general reimbursement fund. All

(3) All amounts paid into the state treasury under division (D)(3) of section 2953.32 or division (B)(3) of section 2953.39 of the Revised Code and that are required under that division to be credited to the attorney general reimbursement fund shall be credited to the fund, and the amounts so credited shall be used by the bureau of criminal identification and investigation for expenses related to the sealing or expungement of records.

(C) When seeking an order or judgment of a court or entering a settlement agreement or other compromise of claims on behalf of the state or any agency or officer thereof, the office of the attorney general shall seek to secure payment of all costs, expenses, and contractual obligations related to the legal services and other services provided, including attorney fees owed to special counsel; costs associated with an investigation, preparation, and presentation of claims asserted, document management, and depositions; and any fees or expenses owed to any expert or consulting expert witness. This division does not apply to matters in which the costs, expenses, and obligations are to be paid from funds within an available appropriation of the office or of the agency or officer.

Sec. 109.111. (A) There is hereby created the attorney general court order and settlement fund, which shall be ~~in the custody of the treasurer of state but shall not be part of the state treasury.~~ ~~The~~

(B) The fund shall consist of all money collected or received by the office of the attorney general, on behalf of the state of Ohio or an agency or officer thereof, as a result of an order or

judgment of any a court to be received or secured by, or delivered to, the attorney general or a settlement or other compromise of claims, for transfer, distribution, disbursement, or allocation pursuant to court order to the appropriate fund or funds in the manner provided under section 109.112 of the Revised Code. All

(C) All money in the fund, including investment earnings thereon, shall be used solely to make payment exclusively transferred as directed pursuant to court order by section 109.112 of the Revised Code.

Sec. 109.112. (A) If the state of Ohio or any agency or officer of the state is named in a court an order to be or judgment of a court or a settlement or compromise of claims as the recipient of any money to be collected or received by the office of the attorney general under section 109.111 of the Revised Code, the attorney general office shall notify the director of budget and management and the director of the legislative service commission of the amount of money to be collected or received under, at issue and the terms of, the court order, judgment, settlement, or compromise and any applicable federal or state law. The

(B)(1) For amounts awarded, adjudged, settled upon, or compromised to under division (A) of this section that are or will be less than five million dollars in total when fully collected or received, the director of budget and management, in consultation with the office of the attorney general, shall determine the appropriate distribution of the money to, consistent with the terms of the order, judgment, settlement, or compromise and as otherwise expressly provided by law, the appropriate custodial fund or funds within the state treasury; consistent with the terms of the order to transfer the money. Upon its collection or receipt

As money is collected or received under division (B)(1) of this section, the attorney general director of budget and management shall transfer the money from the attorney general court order and settlement fund to the appropriate custodial fund or funds as determined by the director.

Upon any determination or transfer made under division (B)(1) of this section, the director of budget and management or office of the attorney general shall provide notice thereof, including the amount at issue and rationale supporting the determination or transfer, to the director of the legislative service commission.

(2) For amounts awarded, adjudged, settled upon, or compromised to under division (A) of this section that are or will be five million dollars or more in total when fully collected or received, the director of budget and management shall, as money is collected or received hereunder, transfer the money from the attorney general court order and settlement fund to the large settlements and awards fund established under section 109.113 of the Revised Code.

Division (B)(2) of this section neither applies to nor includes any of the following:

- (a) Amounts awarded under division (B)(1) or (2) of section 109.11 of the Revised Code;
- (b) Amounts payable to the state or a political subdivision for collection purposes under sections 109.08, 109.081, 131.02, and 5703.06 of the Revised Code;
- (c) Amounts payable to a specified person or class of persons who experienced a concrete

and particularized injury directly traceable to the amount awarded, adjudged, settled upon, or compromised to.

When making any transfer under division (B)(2) of this section, the director of budget and management or office of the attorney general shall provide notice thereof, including the amount at issue and the terms of the award, judgment, settlement, or compromise and any applicable federal or state law, to the director of the legislative service commission.

Sec. 109.113. (A) The large settlements and awards fund is created in the state treasury.

(B) The fund shall consist of:

(1) The proceeds of an award, adjudication, settlement, or compromise of claims collected or received by the office of the attorney general under division (B)(2) of section 109.112 of the Revised Code;

(2) Investment earnings on money in the fund.

(C) Pursuant to Ohio Constitution, Article II, Section 22, a specific appropriation shall be made by law before any money may be drawn from this fund.

(D) Appropriations made from this fund shall be consistent with applicable federal or state law.

Sec. 118.27. (A) A financial planning and supervision commission with respect to a municipal corporation, county, or township, and its functions under this chapter, shall continue in existence until such time as a determination is made pursuant to division (B) of this section of one of the following:

(1) In the case of a village, ~~the village has dissolved the date a dissolution is effective as defined under section 118.31, 703.20, or 703.201~~ 703.31 of the Revised Code.

(2) In the case of a township, the township has dissolved under section 118.31 of the Revised Code.

(3) In the case of a municipal corporation, county, or township, the municipal corporation, county, or township has done all of the following:

(a) Planned, and is in the process of good faith implementation of, an effective financial accounting and reporting system in accordance with section 118.10 of the Revised Code, and it is reasonably expected that such implementation will be completed within two years;

(b) Corrected and eliminated or has planned and is in the process of good faith implementation of correcting and eliminating all of the fiscal emergency conditions determined pursuant to section 118.04 of the Revised Code, and no new fiscal emergency conditions have occurred. The auditor of state shall monitor the progress of the municipal corporation, county, or township in its plan of good faith implementation of correcting and eliminating all the fiscal emergency conditions. This monitoring is to secure full implementation at the earliest time feasible but within two years from such termination. If after a two-year period, the municipal corporation, county, or township has failed to secure full implementation, the auditor of state may redeclare the municipal corporation, county, or township to be in a fiscal emergency.

(c) Met the objectives of the financial plan described in section 118.06 of the Revised Code;

(d) The municipal corporation, county, or township prepares a financial forecast for a five-year period in accordance with the standards issued by the auditor of state. An opinion must be rendered by the auditor of state that the financial forecast is considered to be nonadverse.

(B) The determination that the conditions for the termination of the existence of the commission and its functions exist may be made either by the auditor of state or by the commission and shall be certified to the commission, the auditor of state, the governor, and the budget commission, whereupon such commission and its functions under this chapter shall terminate. Such determination shall be made by the auditor of state upon the filing with the auditor of state of a written request for such determination by the municipal corporation, county, or township, the governor, or the commission, or may be made by the auditor of state upon the auditor of state's own initiative.

(C) The commission shall prepare and submit with such certification a final report of its activities, in such form as is appropriate for the purpose of providing a record of its activities and assisting other commissions created under this chapter in the conduct of their functions. All of the books and records of the commission shall be delivered to the auditor of state for retention and safekeeping.

(D) Upon receipt of the certification provided for in division (B) of this section, the director shall follow the procedures set forth in section 126.29 of the Revised Code.

(E) If, at the time of termination of the commission, an effective financial accounting and reporting system has not been fully implemented, the auditor of state shall monitor the progress of implementation and shall exercise authority under Chapter 117. and section 118.10 of the Revised Code to secure full implementation at the earliest time feasible but within two years from such termination.

Sec. 118.31. (A) Upon petition of the financial supervisor and approval of the financial planning and supervision commission, if any, the attorney general shall file a legal action in the court of common pleas on behalf of the state to dissolve a municipal corporation or township if all of the following conditions apply:

(1) The municipal corporation or township has a population of less than five thousand as of the most recent federal decennial census.

(2) The municipal corporation or township has been under a fiscal emergency for at least four consecutive years.

(3) Implementation of the financial plan of the municipal corporation or township required under this chapter cannot reasonably be expected to correct and eliminate all fiscal emergency conditions within five years.

(B) The court of common pleas shall hold a hearing within ninety days after the date on which the attorney general files the legal action with the court. Notice of the hearing shall be filed with the attorney general, the clerk of the village or the fiscal officer of the township that is the

subject of the action, and each fiscal officer of a township located wholly or partly within the village subject to dissolution.

(C) If the court finds that all of the conditions described in division (A) of this section apply to the municipal corporation, the court shall order the dissolution of the municipal corporation in accordance with the process in sections 703.31 to 703.39 of the Revised Code. The attorney general shall file a certified copy of the court's order of dissolution with the secretary of state, the auditor of state, and the county recorder of the county in which the village is situated, who shall record the certified copy of the order in their respective offices. The auditor of state may record the certified copy of the order in the auditor's work papers for the village's final audit. The auditor of state shall notify the townships into which the village will dissolve of the court's order of dissolution.

(D) If the court finds that all of the conditions described in division (A) of this section apply to the municipal corporation or township, it the court shall appoint a receiverreceiver-trustee. The receiverreceiver-trustee, under court supervision, shall work with executive and legislative officers of the municipal corporation or township to wind up the affairs of and dissolve the municipal corporation in accordance with section 703.21 of the Revised Code or the township in accordance with the process in section 503.02 and sections 503.17 to 503.21 of the Revised Code.

Sec. 122.85. (A) As used in this section and in sections 5726.55, 5733.59, 5747.66, and 5751.54 of the Revised Code:

(1) "Tax credit-eligible production" means a motion picture or Broadway theatrical production certified by the director of development under division (B) of this section as qualifying the production company for a tax credit under section 5726.55, 5733.59, 5747.66, or 5751.54 of the Revised Code.

(2) "Certificate owner" means a production company to which a tax credit certificate is issued.

(3) "Production company" means an individual, corporation, partnership, limited liability company, or other form of business association that is registered with the secretary of state and that is producing a motion picture or Broadway theatrical production.

(4) "Eligible expenditures" means expenditures made after June 30, 2009, for goods or services purchased and consumed in this state by a production company directly for the production of a tax credit-eligible production, for postproduction activities, or for advertising and promotion of the production.

"Eligible expenditures" do not include qualified expenditures for which a production company receives a tax credit under section 122.852 of the Revised Code.

"Eligible expenditures" include expenditures for cast and crew wages, accommodations, costs of set construction and operations, editing and related services, photography, sound synchronization, lighting, wardrobe, makeup and accessories, film processing, transfer, sound mixing, special and visual effects, music, location fees, and the purchase or rental of facilities and equipment.

(5) "Motion picture" means entertainment content created in whole or in part within this state for distribution or exhibition to the general public, including, but not limited to, feature-length films; documentaries; long-form, specials, miniseries, series, and interstitial television programming; interactive web sites; sound recordings; videos; music videos; interactive television; interactive games; video games; commercials; any format of digital media; and any trailer, pilot, video teaser, or demo created primarily to stimulate the sale, marketing, promotion, or exploitation of future investment in either a product or a motion picture by any means and media in any digital media format, film, or videotape, provided the motion picture qualifies as a motion picture. "Motion picture" does not include any television program created primarily as news, weather, or financial market reports, a production featuring current events or sporting events, an awards show or other gala event, a production whose sole purpose is fundraising, a long-form production that primarily markets a product or service or in-house corporate advertising or other similar productions, a production for purposes of political advocacy, or any production for which records are required to be maintained under 18 U.S.C. 2257 with respect to sexually explicit content.

(6) "Broadway theatrical production" means a prebroadway production, long run production, or tour launch that is directed, managed, and performed by a professional cast and crew and that is directly associated with New York city's broadway theater district.

(7) "Prebroadway production" means a live stage production that is scheduled for presentation in New York city's broadway theater district after the original or adaptive version is performed in a qualified production facility.

(8) "Long run production" means a live stage production that is scheduled to be performed at a qualified production facility for more than five weeks, with an average of at least six performances per week.

(9) "Tour launch" means a live stage production for which the activities comprising the technical period are conducted at a qualified production facility before a tour of the original or adaptive version of the production begins.

(10) "Qualified production facility" means a facility located in this state that is used in the development or presentation to the public of theater productions.

(B) For the purpose of encouraging and developing strong film and theater industries in this state, the director of development may certify a motion picture or broadway theatrical production produced by a production company as a tax credit-eligible production. In the case of a television series, the director may certify the production of each episode of the series as a separate tax credit-eligible production. A production company shall apply for certification of a motion picture or broadway theatrical production as a tax credit-eligible production on a form and in the manner prescribed by the director. Each application shall include the following information:

- (1) The name and telephone number of the production company;
- (2) The name and telephone number of the company's contact person;
- (3) A list of the first preproduction date through the last production and postproduction dates

in Ohio and, in the case of a Broadway theatrical production, a list of each scheduled performance in a qualified production facility;

(4) The Ohio production office or qualified production facility address and telephone number;

(5) The total production budget;

(6) The total budgeted eligible expenditures and the percentage that amount is of the total production budget of the motion picture or Broadway theatrical production;

(7) In the case of a motion picture, the total percentage of the production being shot in Ohio;

(8) The level of employment of cast and crew who reside in Ohio;

(9) A synopsis of the script;

(10) In the case of a motion picture, the shooting script;

(11) A creative elements list that includes the names of the principal cast and crew and the producer and director;

(12) Documentation of financial ability to undertake and complete the motion picture or Broadway theatrical production, including documentation that shows that the company has secured funding equal to at least fifty per cent of the total production budget;

(13) Estimated value of the tax credit based upon total budgeted eligible expenditures;

(14) Estimated amount of state and local taxes to be generated in this state from the production;

(15) Estimated economic impact of the production in this state;

(16) Any other information considered necessary by the director.

Within ninety days after certification of a motion picture or Broadway theatrical production as a tax credit-eligible production, and any time thereafter upon the request of the director, the production company shall present to the director sufficient evidence of reviewable progress. If the production company fails to present sufficient evidence, the director may rescind the certification. If the production of a motion picture or Broadway theatrical production does not begin within ninety days after the date it is certified as a tax credit-eligible production, the director shall rescind the certification unless the director finds that the production company shows good cause for the delay, meaning that the production was delayed due to unforeseeable circumstances beyond the production company's control or due to action or inaction by a government agency. Upon rescission, the director shall notify the applicant that the certification has been rescinded. Nothing in this section prohibits an applicant whose tax credit-eligible production certification has been rescinded from submitting a subsequent application for certification.

(C)(1) A production company whose motion picture or Broadway theatrical production has been certified as a tax credit-eligible production may apply to the director of development on or after July 1, 2009, for a refundable credit against the tax imposed by section 5726.02, 5733.06, 5747.02, or 5751.02 of the Revised Code. The director in consultation with the tax commissioner shall prescribe the form and manner of the application and the information or documentation required to

be submitted with the application.

The credit is determined as follows:

(a) If the total budgeted eligible expenditures stated in the application submitted under division (B) of this section or the actual eligible expenditures as finally determined under division (D) of this section, whichever is least, is less than or equal to three hundred thousand dollars, no credit is allowed;

(b) If the total budgeted eligible expenditures stated in the application submitted under division (B) of this section or the actual eligible expenditures as finally determined under division (D) of this section, whichever is least, is greater than three hundred thousand dollars, the credit equals thirty per cent of the least of such budgeted or actual eligible expenditure amounts.

(2) Except as provided in division (C)(4) of this section, if the director of development approves a production company's application for a credit, the director shall issue a tax credit certificate to the company. The director in consultation with the tax commissioner shall prescribe the form and manner of issuing certificates. The director shall assign a unique identifying number to each tax credit certificate and shall record the certificate in a register devised and maintained by the director for that purpose. The certificate shall state the amount of the eligible expenditures on which the credit is based and the amount of the credit. Upon the issuance of a certificate, the director shall certify to the tax commissioner the name of the production company to which the certificate was issued, the amount of eligible expenditures shown on the certificate, the amount of the credit, and any other information required by the rules adopted to administer this section.

(3) The amount of eligible expenditures for which a tax credit may be claimed is subject to inspection and examination by the tax commissioner or employees of the commissioner under section 5703.19 of the Revised Code and any other applicable law. Once the eligible expenditures are finally determined under section 5703.19 of the Revised Code and division (D) of this section, the credit amount is not subject to adjustment unless the director determines an error was committed in the computation of the credit amount.

(4) No tax credit certificate may be issued before the completion of the tax credit-eligible production. The amount of tax credit allowed per fiscal year shall not exceed the sum of (a) fifty million dollars, (b) the difference between the maximum credit amount for that fiscal year under section 122.852 of the Revised Code and the amount the director of development elects to allow under this section pursuant to division ~~(D)(3)~~ (D)(1) of section 122.852 of the Revised Code, and (c) the difference between the maximum amount of credits that could have been awarded in the previous fiscal year under this section and the amount actually awarded. Out of that sum, five million dollars shall be reserved for Broadway theatrical productions, and the balance may be allowed for any tax credit-eligible production. For any fiscal year in which less than five million dollars of tax credits are allowed for Broadway theatrical productions, the amount of the five million dollars not allowed and added to the maximum annual amount for the following fiscal year shall be reserved for Broadway theatrical productions in the following fiscal year.

(5) The director shall review and approve applications for tax credits in two rounds each fiscal year. The first round of credits shall be awarded not later than the last day of July of the fiscal year, and the second round of credits shall be awarded not later than the last day of the ensuing January. The amount of credits awarded in the first round of applications each fiscal year shall not exceed one-half of the maximum allowance for the fiscal year calculated under division ~~(D)~~~~(4)~~~~(C)~~ (4) of this section, two million five hundred thousand dollars of which shall be reserved for Broadway theatrical productions. For each round, the director shall rank applications on the basis of the extent of positive economic impact each tax credit-eligible production is likely to have in this state and the effect on developing a permanent workforce in motion picture or theatrical production industries in the state. For the purpose of such ranking, the director shall give priority to tax-credit eligible productions that are television series or miniseries due to the long-term commitment typically associated with such productions. The economic impact ranking shall be based on the production company's total expenditures in this state directly associated with the tax credit-eligible production. The effect on developing a permanent workforce in the motion picture or theatrical production industries shall be evaluated first by the number of new jobs created and second by amount of payroll added with respect to employees in this state.

The director shall approve productions in the order of their ranking, from those with the greatest positive economic impact and workforce development effect to those with the least positive economic impact and workforce development effect.

(D) A production company whose motion picture or Broadway theatrical production has been certified as a tax credit-eligible production shall engage, at the company's expense, an independent certified public accountant to examine the company's production, postproduction, and advertising and promotion expenditures to identify the expenditures that qualify as eligible expenditures. The certified public accountant shall issue a report to the company and to the director of development certifying the company's eligible expenditures and any other information required by the director. Upon receiving and examining the report, the director may disallow any expenditure the director determines is not an eligible expenditure. If the director disallows an expenditure, the director shall issue a written notice to the production company stating that the expenditure is disallowed and the reason for the disallowance. Upon examination of the report and disallowance of any expenditures, the director shall determine finally the lesser of the total budgeted eligible expenditures stated in the application submitted under division (B) of this section or the actual eligible expenditures for the purpose of computing the amount of the credit.

(E) No credit shall be allowed under section 5726.55, 5733.59, 5747.66, or 5751.54 of the Revised Code unless the director has reviewed the report and made the determination prescribed by division (D) of this section.

(F) This state reserves the right to refuse the use of this state's name in the credits of any tax credit-eligible motion picture production or program of any Broadway theatrical production.

(G)(1) The director of development in consultation with the tax commissioner shall adopt

rules for the administration of this section, including rules setting forth and governing the criteria for determining whether a motion picture or Broadway theatrical production is a tax credit-eligible production; activities that constitute the production or postproduction of a motion picture or Broadway theatrical production; reporting sufficient evidence of reviewable progress; expenditures that qualify as eligible expenditures; a schedule and deadlines for applications to be submitted and reviewed; a competitive process for approving credits based on likely economic impact in this state and development of a permanent workforce in motion picture or theatrical production industries in this state; consideration of geographic distribution of credits; and implementation of the program described in division (H) of this section. The rules shall be adopted under Chapter 119. of the Revised Code.

(2) To cover the administrative costs of the program, the director shall require each applicant to pay an application fee equal to the lesser of ten thousand dollars or one per cent of the estimated value of the tax credit as stated in the application. The fees collected shall be credited to the tax incentives operating fund created in section 122.174 of the Revised Code. All grants, gifts, fees, and contributions made to the director for marketing and promotion of the motion picture industry within this state shall also be credited to the fund.

(H) The director of development shall establish a program for the training of Ohio residents who are or wish to be employed in the film or multimedia industry. Under the program, the director shall:

(1) Certify individuals as film and multimedia trainees. In order to receive such a certification, an individual must be an Ohio resident, have participated in relevant on-the-job training or have completed a relevant training course approved by the director, and have met any other requirements established by the director.

(2) Accept applications from production companies that intend to hire and provide on-the-job training to one or more certified film and multimedia trainees who will be employed in the company's tax credit-eligible production;

(3) Upon completion of a tax-credit eligible production, and upon the receipt of any salary information and other documentation required by the director, authorize a reimbursement payment to each production company whose application was approved under division (H)(2) of this section. The payment shall equal fifty per cent of the salaries paid to film and multimedia trainees employed in the production.

Sec. 122.852. (A) As used in this section:

(1) "Capital improvement project" means a project that consists of acquiring, constructing, rehabilitating, repairing, redeveloping, expanding, or improving facilities located, or equipment used in this state for production and postproduction of motion pictures or Broadway theatrical productions.

(2) "Qualified expenditures" means expenditures incurred by a production company after June 30, 2023, for goods and services purchased and consumed directly for a capital improvement

project. "Qualified expenditures" include accounting or auditing expenditures incurred in connection with the report required by division (F) of this section if paid to an independent certified public accountant certified, or an accounting firm registered under Chapter 4701. of the Revised Code. "Qualified expenditures" do not include eligible expenditures for which a production company received a tax credit under section 122.85 of the Revised Code.

(3) "Certificate owner" means a production company to which a tax credit certificate is issued under division (H) of this section or a person to which all or part of a tax credit is transferred under division (I) of this section.

(4) "Production company," "eligible expenditures," "motion picture," and "broadway theatrical production" have the same meanings as in section 122.85 of the Revised Code.

(B) For the purpose of encouraging and developing strong film and theater industries in this state, the director of development may award a refundable credit against the tax imposed by section 5726.02, 5747.02, or 5751.02 of the Revised Code to a production company that completes a capital improvement project expected to have a positive economic impact in this state as a whole, or in any community in this state in which the facilities or equipment involved in the project are or will be located. A production company may apply to the director for a credit on a form and in the manner prescribed by rules adopted under division (J) of this section. An application may be submitted before, during, or after completion of the capital improvement project, but not sooner than July 1, 2024, and shall include all of the following information:

(1) The name, address, telephone number, and taxpayer identification number of the production company;

(2) A detailed description of the capital improvement project including the location of the facilities or equipment involved in the project and an explanation of how those facilities or equipment are intended to be used in the production or postproduction of motion pictures or Broadway theatrical productions in this state;

(3)(a) If the capital improvement project is complete at the time the application is submitted, a schedule documenting the progression of the project from its commencement to its completion;

(b) If the capital improvement project is not complete at the time the application is submitted, a schedule for the progression, completion, and, if applicable, commencement of the project.

(4) An estimate of the amount of the project's qualified expenditures that have been or will be incurred by the production company and, if the project is not complete at the time the application is submitted, documentation of the company's financial ability to complete the project, including documentation that shows the company has secured funding, other than the tax credit authorized by this section, equal to at least fifty per cent of the total cost of the project;

(5) The estimated credit amount, which shall equal the lesser of five million dollars or twenty-five per cent of the production company's estimated qualified expenditures;

(6) The estimated economic impact of the capital improvement project in this state as a

whole, and in any community in this state in which the facilities or equipment involved in the project are or will be located;

(7) Any other information considered necessary by the director.

(C) The director shall review, evaluate, and approve applications in one round per fiscal year. For each round, the director shall rank applications on the basis of the capital improvement project's likely positive economic impact and effect on developing a permanent workforce in motion picture or theatrical production industries in the state as a whole, and in any community in this state in which the facilities or equipment involved in the project are or will be located. The effect on developing a permanent workforce in the motion picture or theatrical production industries shall be evaluated first by the number of new jobs created and second by amount of payroll added with respect to employees in this state. Subject to division (D)(2) of this section, the director shall approve applications in the order of their ranking, from those with the greatest positive economic impact and workforce development effect to those with the least positive economic impact and workforce development effect. The director shall not approve an application or issue a tax credit certificate for a capital improvement project that is not likely to have a positive economic impact or workforce development impact in either the state as a whole, or any community in this state in which the facilities or equipment involved in the project are or will be located.

(D)(1) The director shall not approve more than twenty-five million dollars in estimated tax credits in total per fiscal year provided that, for any fiscal year in which the amount of estimated credits approved under this section is less than the maximum annual amount, the amount not approved for that fiscal year shall be added to the maximum annual amount that may be approved for the following fiscal year.

If the director rescinds approval of a capital improvement project under division (E)(2) of this section, the estimated credit amount attributed to that project shall be added back to the maximum total annual credit amount for that fiscal year. If the actual credit amount computed under division (H) of this section is less than the estimated credit amount approved by the director, the difference shall be added back to the maximum total annual credit amount for that fiscal year.

In any fiscal year, the director may reduce the maximum amount calculated under division (D)(1) of this section and increase the maximum amount calculated under division ~~(D)(4)~~ ~~(C)(4)~~ of section 122.85 of the Revised Code by the amount of that reduction.

(2) The director shall not approve more than five million dollars in estimated tax credits per fiscal year for capital improvement projects located in any single county.

(E)(1) Within ninety days after the director of development approves a capital improvement project that was not complete at the time of the production company's application, the production company shall submit sufficient evidence of reviewable progress to the director. The director may request additional updates from the production company regarding the progression of the project as often as the director considers necessary until the project is complete or approval of the project is rescinded. The production company shall respond to each such request within thirty days.

(2) The director may rescind approval of a capital improvement project if the production company fails to timely submit evidence of reviewable progress or respond to the director's request for a project update, as required by division (E)(1) of this section, or if the director determines that the progression of the project is significantly behind the schedule submitted in the tax credit application. The director shall rescind approval of a project that does not begin within ninety days after the date the application is approved unless the production company shows good cause for the delay, meaning that the project was delayed due to unforeseeable circumstances beyond the production company's control or due to action or inaction by a government agency.

(3) The director shall notify the production company upon rescinding approval of a capital improvement project. Nothing in this section prohibits the production company from reapplying for approval of the same capital improvement project.

(F)(1) A production company whose capital improvement project is approved by the director of development shall engage, at the company's expense, an independent certified public accountant to examine the company's qualified expenditures. Within ninety days after the director approves the project or within ninety days after a project approved by the director is complete, whichever is later, the certified public accountant shall issue a report to the company and to the director that includes all of the following:

- (a) The amount of the company's actual qualified expenditures;
- (b) Completed copies of all accounting and auditing forms required by the director in connection with the capital improvement project;
- (c) An itemized review of all contract and expense items of ten thousand dollars or more that are reported as qualified expenditures;
- (d) An itemized review of at least one-half of the contract and expense items of less than ten thousand dollars that are reported as qualified expenditures, both in terms of the total number of such contracts and items and the total amount of qualified expenditures reported for such contracts and items;
- (e) Certification that all goods and services reported as qualified expenditures were purchased and consumed in this state.

(2) Upon receiving and examining the report, the director may disallow any expenditure the director determines is not a qualified expenditure. If the director disallows an expenditure, the director shall issue a written notice to the production company stating that the expenditure is disallowed and the reason for the disallowance. Upon examination of the report and disallowance of any expenditures, the director shall determine the production company's actual qualified expenditures for the purpose of computing the amount of the credit.

(3) Qualified expenditures reported by the production company are subject to inspection and examination by the tax commissioner or employees of the commissioner under section 5703.19 of the Revised Code and any other applicable law. Once the qualified expenditures are finally determined under division (F)(2) of this section, the credit amount is not subject to adjustment unless

the director determines an error was committed in the computation of the credit amount.

(G) After reviewing the report and making the determination prescribed by division (F) of this section, the director of development shall issue a tax credit certificate to the production company. The director, in consultation with the tax commissioner, shall prescribe the form and manner of issuing certificates. The director shall assign a unique identifying number to each tax credit certificate and shall record the certificate in a register devised and maintained by the director for that purpose. The certificate shall state the amount of the credit and the amount of the qualified expenditures upon which the credit is based. Upon issuance of a certificate, the director shall certify to the tax commissioner the name of the production company to which the certificate was issued, the amount of qualified expenditures shown on the certificate, the amount of the credit, and any other information required by the rules adopted to administer this section.

(H) The credit amount stated on the tax credit certificate shall equal the lesser of the following:

(1) Twenty-five per cent of the production company's actual qualified expenditures, as determined by the director of development under division (F) of this section;

(2) The estimated credit amount specified in the production company's tax credit application under division (B)(5) of this section;

(3) Five million dollars.

(I)(1) A production company to which a tax credit certificate is issued under division (H) of this section may transfer the authority to claim all or a portion of the amount of the tax credit the production company is authorized to claim pursuant to that certificate under section 5726.59, 5747.67, or 5751.55 of the Revised Code to one or more other persons. Within thirty days after a transfer under this division, the production company shall submit the following information to the director of development, on a form prescribed by the director:

(a) Information necessary for the director to identify the certificate that is the basis for the transfer;

(b) The portion or amount of the tax credit transferred to each transferee;

(c) The portion or amount of the tax credit that the production company retains the authority to claim;

(d) The tax identification number of each transferee;

(e) The date of the transfer;

(f) Any other information required by the director;

(g) Any information required by the tax commissioner.

The director shall deliver a copy of any submission received under division (I)(1) of this section to the tax commissioner.

(2) A transferee may not claim a credit under section 5726.59, 5747.67, or 5751.55 of the Revised Code unless and until the transferring production company complies with division (I)(1) of this section. A transferee may claim the transferred amount of any credit or portion of a credit for the

same taxable year or tax period for which the transferring production company was authorized to claim the credit or portion of a credit pursuant to the certificate. A production company shall make no transfer under division (I)(1) of this section after the last day of the tax period or taxable year for which the production company is required to claim the credit pursuant to the certificate.

A production company may make not more than one transfer under division (I)(1) of this section for each tax credit certificate, but pursuant to that transaction, may allocate the authority to claim a portion of the credit to more than one transferee. A production company may not authorize more than one transferee to claim the same portion of a credit. No transferee may transfer the right to claim the credit to another person.

(J) The director of development, in consultation with the tax commissioner, shall adopt rules in accordance with Chapter 119. of the Revised Code for the administration of this section, including rules setting forth and governing the criteria for reporting sufficient evidence of reviewable progress; expenditures that are qualified expenditures; a schedule and deadlines for applications to be submitted and reviewed; a competitive process for approving credits based on likely economic impact and development of a permanent workforce in motion picture or theatrical production industries; and consideration of geographic distribution of credits.

To cover the administrative costs of the program, the director shall require each applicant to pay an application fee equal to the lesser of ten thousand dollars or one per cent of the estimated value of the tax credit as stated in the application. The fees collected shall be credited to the tax incentives operating fund created in section 122.174 of the Revised Code.

Sec. 128.54. (A)(1) For the purpose of receiving, distributing, and accounting for amounts received from the wireless 9-1-1 charges imposed under section 128.40 of the Revised Code and the next generation 9-1-1 access fees imposed under sections 128.41 and 128.42 of the Revised Code, the following funds are created in the state treasury:

- (a) The 9-1-1 government assistance fund;
- (b) The 9-1-1 administrative fund;
- (c) The 9-1-1 program fund;
- (d) The next generation 9-1-1 fund.

(2) Amounts remitted under section 128.46 of the Revised Code shall be paid to the treasurer of state for deposit as follows:

(a) Seventy-two per cent to the 9-1-1 government assistance fund. All interest earned on the 9-1-1 government assistance fund shall be credited to the fund.

- (b) One per cent to the 9-1-1 administrative fund;
- (c) Two per cent to the 9-1-1 program fund;
- (d) Twenty-five per cent to the next generation 9-1-1 fund.

(3) The tax commissioner shall use the 9-1-1 administrative fund to defray the costs incurred in carrying out this chapter.

(4) The steering committee shall use the 9-1-1 program fund to defray the costs incurred by

the steering committee in carrying out this chapter.

(5) Annually, the tax commissioner, after paying administrative costs under division (A)(3) of this section, shall transfer any excess remaining in the 9-1-1 administrative fund to the next generation 9-1-1 fund, created under this section.

(B) At the direction of the steering committee, the tax commissioner shall transfer the funds remaining in the 9-1-1 government assistance fund to the credit of the next generation 9-1-1 fund. All interest earned on the next generation 9-1-1 fund shall be credited to the fund.

(C) From the ~~9-1-1 government assistance fund~~ funds created in division (A)(1) of this section, the director of budget and management shall, as funds are available, transfer to the tax refund fund, created under section 5703.052 of the Revised Code, amounts equal to the refunds certified by the tax commissioner under division (D) of section 128.47 of the Revised Code, in the same percentage as the certified refund amounts were deposited in those funds as specified in division (A)(2) of this section.

(D) The department of administrative services may move funds between the next generation 9-1-1 fund and the 9-1-1 government assistance fund to ensure funding remains sustainable for both funds.

Sec. 135.143. (A) The treasurer of state may invest or execute transactions for any part or all of the interim funds of the state in the following classifications of obligations:

(1) United States treasury bills, notes, bonds, or any other obligations or securities issued by the United States treasury or any other obligation guaranteed as to principal and interest by the United States;

(2) Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality;

(3)(a) Bonds, notes, and other obligations of the state of Ohio, including, but not limited to, any obligations issued by the treasurer of state, the Ohio public facilities commission, the Ohio housing finance agency, the Ohio water development authority, the Ohio turnpike infrastructure commission, the Ohio higher educational facility commission, and state institutions of higher education as defined in section 3345.011 of the Revised Code;

(b) Bonds, notes, and other obligations of any state or political subdivision thereof rated in the three highest categories by at least one nationally recognized statistical rating organization and purchased through a registered securities broker or dealer, provided the treasurer of state is not the sole purchaser of the bonds, notes, or other obligations at original issuance.

(4)(a) Written repurchase agreements with any eligible Ohio financial institution that is a member of the federal reserve system or federal home loan bank, any registered United States government securities dealer, or any counterparty rated in one of the three highest categories by at least one nationally recognized statistical rating organization or otherwise determined by the treasurer of state to have adequate capital and liquidity, under the terms of which agreement the treasurer of state purchases and the eligible financial institution, dealer, or counterparty agrees

unconditionally to repurchase any of the securities that are listed in division (A)(1), (2), (3), (6), or (11) of this section. The market value of securities subject to these transactions must exceed the principal value of the repurchase agreement by an amount specified by the treasurer of state, and the securities must be delivered into the custody of the treasurer of state or the qualified trustee or agent designated by the treasurer of state. The agreement shall contain the requirement that for each transaction pursuant to the agreement, the participating institution, dealer, or counterparty shall provide all of the following information:

- (i) The par value of the securities;
- (ii) The type, rate, and maturity date of the securities;
- (iii) A numerical identifier generally accepted in the securities industry that designates the securities.

(b) The treasurer of state also may sell any securities, listed in division (A)(1), (2), (6), or (11) of this section, regardless of maturity or time of redemption of the securities, under the same terms and conditions for repurchase, provided that the securities have been fully paid for and are owned by the treasurer of state at the time of the sale.

(c) For purposes of division (A)(4) of this section, the treasurer of state shall only buy or sell securities listed in division (A)(11) of this section issued by entities that are organized under the laws of this state, any other state, or the United States.

(5) Securities lending agreements with any eligible financial institution that is a member of the federal reserve system or federal home loan bank or any recognized United States government securities dealer, under the terms of which agreements the treasurer of state lends securities and the eligible financial institution or dealer agrees to simultaneously exchange similar securities or cash, equal value for equal value.

Securities and cash received as collateral for a securities lending agreement are not interim funds of the state. The investment of cash collateral received pursuant to a securities lending agreement may be invested only in such instruments specified by the treasurer of state in accordance with a written investment policy.

(6) Various forms of commercial paper issued by any entity that is organized under the laws of the United States or a state, which notes are rated in the two highest categories by two nationally recognized statistical rating organizations, provided that the total amount invested under this section in any commercial paper at any time shall not exceed forty per cent of the state's total average portfolio, as determined and calculated by the treasurer of state;

(7) Bankers acceptances, maturing in two hundred seventy days or less, provided that the total amount invested in bankers acceptances at any time shall not exceed ten per cent of the state's total average portfolio, as determined and calculated by the treasurer of state;

(8) Certificates of deposit, savings accounts, or deposit accounts in eligible institutions applying for interim moneys as provided in section 135.08 of the Revised Code, including linked deposits as ~~provided in sections authorized under section 135.61 to 135.66~~ of the Revised Code;

(9) Negotiable certificates of deposit denominated in United States dollars issued by a nationally or state-chartered bank, a savings association or a federal savings association, a state or federal credit union, or a federally licensed or state-licensed branch of a foreign bank, which are rated in the two highest categories by two nationally recognized statistical rating organizations, provided that the total amount invested under this section in negotiable certificates of deposit at any time shall not exceed twenty-five per cent of the state's total average portfolio, as determined and calculated by the treasurer of state. Interim funds invested in accordance with division (A)(9) of this section are not limited to institutions applying for interim moneys under section 135.08 of the Revised Code, nor are they subject to any pledging requirements described in sections 135.18, 135.181, or 135.182 of the Revised Code.

(10) The state treasurer's investment pool authorized under section 135.45 of the Revised Code;

(11) Debt interests, other than commercial paper described in division (A)(6) of this section, rated in the three highest categories by two nationally recognized statistical rating organizations and issued by entities that are organized under the laws of the United States or a state, or issued by foreign nations diplomatically recognized by the United States government, or any instrument based on, derived from, or related to such interests, provided that:

(a) The investments in debt interests other than commercial paper, when added to the investment in written repurchase agreements for securities listed in division (A)(3) or (11) of this section, shall not exceed in the aggregate twenty-five per cent of the state's portfolio.

(b) The investments in debt interests issued by foreign nations shall not exceed in the aggregate two per cent of the state's portfolio.

The treasurer of state shall invest under division (A)(11) of this section in a debt interest issued by a foreign nation only if the debt interest is backed by the full faith and credit of that foreign nation, and provided that all interest and principal shall be denominated and payable in United States funds.

(c) When added to the investment in commercial paper and negotiable certificates of deposit, the investments in the debt interests of a single issuer shall not exceed in the aggregate five per cent of the state's portfolio.

(d) For purposes of division (A)(11) of this section, a debt interest is rated in the three highest categories by two nationally recognized statistical rating organizations if either the debt interest itself or the issuer of the debt interest is rated, or is implicitly rated, in the three highest categories by two nationally recognized statistical rating organizations.

(e) For purposes of division (A)(11) of this section, the "state's portfolio" means the state's total average portfolio, as determined and calculated by the treasurer of state.

(12) No-load money market mutual funds rated in the highest category by one nationally recognized statistical rating organization or consisting exclusively of obligations described in division (A)(1), (2), or (6) of this section and repurchase agreements secured by such obligations;

(13) Obligations issued by, or on behalf of, an Ohio political subdivision under Chapter 133. of the Revised Code or Section 12 of Article XVIII, Ohio Constitution, and identified in an agreement described in division (G) of this section;

(14) Obligations issued by the state of Ohio, any political subdivision thereof, or by or on behalf of any nonprofit corporation or association doing business in this state rated in the four highest categories by at least one nationally recognized statistical rating organization and identified in an agreement described in division (K) of this section.

(B) On or before the tenth day of each month, the treasurer of state shall notify the state board of deposit that the following reports pertaining to the immediately preceding month have been posted to the web site maintained by the treasurer of state:

(1) The daily ledger report of state funds prepared in accordance with section 113.13 of the Revised Code;

(2) The monthly portfolio report detailing the current inventory of all investments and deposits held within the classification of interim moneys;

(3) The monthly activity report within the classification of interim moneys summarized by type of investment or deposit.

In the event the state board of deposit does not concur in such classification or in the investments or deposits made under this section, the board may order the treasurer of state to sell or liquidate any of the investments or deposits, and any such order shall specifically describe the investments or deposits and fix the date upon which they are to be sold or liquidated. Investments or deposits so ordered to be sold or liquidated shall be sold or liquidated for cash by the treasurer of state on the date fixed in such order at the then current market price. Neither the treasurer of state nor the members of the state board of deposit shall be held accountable for any loss occasioned by sales or liquidations of investments or deposits at prices lower than their cost. Any loss or expense incurred in making these sales or liquidations is payable as other expenses of the treasurer's office.

(C) If any securities or obligations invested in by the treasurer of state pursuant to this section are registrable either as to principal or interest, or both, such securities or obligations shall be registered in the name of the treasurer of state.

(D) The treasurer of state is responsible for the safekeeping of all securities or obligations under this section. Any such securities or obligations may be deposited for safekeeping as provided in section 113.05 of the Revised Code.

(E) Interest earned on any investments or deposits authorized by this section shall be collected by the treasurer of state and credited by the treasurer of state to the proper fund of the state.

(F) Whenever investments or deposits acquired under this section mature and become due and payable, the treasurer of state shall present them for payment according to their tenor, and shall collect the moneys payable thereon. The moneys so collected shall be treated as public moneys subject to sections 135.01 to 135.21 of the Revised Code.

(G) The treasurer of state and any entity issuing obligations referred to in division (A)(13) of

this section, which obligations mature within one year from the original date of issuance, may enter into an agreement providing for:

(1) The purchase of those obligations by the treasurer of state on terms and subject to conditions set forth in the agreement;

(2) The payment to the treasurer of state of a reasonable fee as consideration for the agreement of the treasurer of state to purchase those obligations; provided, however, that the treasurer of state shall not be authorized to enter into any such agreement with a board of education of a school district that has an outstanding obligation with respect to a loan received under authority of section 3313.483 of the Revised Code.

(H) For purposes of division (G) of this section, a fee shall not be considered reasonable unless it is set to recover only the direct costs, a reasonable estimate of the indirect costs associated with the purchasing of obligations under division (G) of this section and any reselling of the obligations or any interest in the obligations, including interests in a fund comprised of the obligations, and the administration thereof. No money from the general revenue fund shall be used to subsidize the purchase or resale of these obligations.

(I) All money collected by the treasurer of state from the fee imposed by division (G) of this section shall be deposited to the credit of the state political subdivision obligations fund, which is hereby created in the state treasury. Money credited to the fund shall be used solely to pay the treasurer of state's direct and indirect costs associated with purchasing and reselling obligations under division (G) of this section.

(J) As used in this section, "political subdivision" means a county, township, municipal corporation, school district, or other body corporate and politic responsible for governmental activities in a geographic area smaller than that of the state.

(K)(1) The treasurer of state and any entity issuing obligations referred to in division (A)(14) of this section, which obligations require a conditional liquidity requirement, may enter into an agreement providing for the following:

(a) The purchase of the obligations by the treasurer of state on terms and subject to conditions set forth in the agreement;

(b) Payment to the treasurer of state of a fee as consideration for the agreement of the treasurer of state to purchase the obligations.

(2) The treasurer of state shall not enter into agreements under division (K)(1) of this section for obligations that, in the aggregate, exceed ten per cent of the state's total average portfolio, as determined and calculated by the treasurer of state.

(3) For purposes of division (A)(14) of this section, an obligation is rated in the four highest categories by at least one nationally recognized statistical rating organization if either the debt interest itself or the obligor of the debt interest is rated in the four highest categories by at least one nationally recognized statistical rating organization.

(4) All money collected by the treasurer of state from the fee imposed by division (K) of this

section shall be deposited to the credit of the state securities tender program fund, which is hereby created in the state treasury. The amount of income from the state securities tender program credited to the state securities tender program fund shall not exceed one per cent of the average par value of obligations subject to agreements under division (K)(1) of this section. All other such income shall be credited to the general revenue fund. The treasurer of state may use the state securities tender program fund solely for operations of the office of the treasurer of state.

(L)(1) The treasurer of state and a state university or college issuing obligations under section 3345.12 of the Revised Code may enter into an agreement providing for the following:

(a) The purchase of those obligations by the treasurer of state pursuant to division (A)(3)(a) of this section on terms and subject to conditions set forth in the agreement;

(b) The department of higher education to withhold, in the event the state university or college does not pay bond service charges on the obligations when due, appropriated funds allocated to the state university or college in an amount sufficient to pay bond service charges on the obligations, less any amounts deposited for that purpose under the bond proceedings. Upon the request of the treasurer of state, the department of higher education shall promptly pay to the treasurer of state the amounts withheld.

(2) For purposes of division (L)(1) of this section, "obligations," "state university or college," "bond service charges," and "bond proceedings" have the same meanings as in section 3345.12 of the Revised Code.

Sec. 135.45. (A) Subject to division (B) of this section, a treasurer, governing board, or investing authority of a subdivision may pay public moneys of the subdivision into the Ohio subdivision's fund, which may be established in the custody of the treasurer of state. The treasurer of state shall invest the moneys in the fund in separately managed accounts and pooled accounts, including the state treasurer's investment pool, in the same manner, in the same types of instruments, and subject to the same limitations provided for the deposit and investment of interim moneys of the state, except that the fund shall not be invested in the linked deposits authorized under ~~sections~~ section 135.61 ~~to 135.66~~ of the Revised Code.

(B)(1) On and after July 1, 1997, a treasurer, governing board, or investing authority of a subdivision that has not entered into an agreement with the treasurer of state under division (C) of this section shall not invest public moneys of the subdivision in a pooled account of the Ohio subdivision's fund under division (B)(6) of section 135.14 of the Revised Code or division (A)(6) of section 135.35 of the Revised Code if the pool does not maintain the highest letter or numerical rating provided by at least one nationally recognized statistical rating organization.

(2) Upon receipt of notice that the pool does not maintain the highest letter or numerical rating required under division (B)(1) of this section, the treasurer of state shall have ninety days to obtain the required highest letter or numerical rating. If the treasurer of state fails to obtain the required highest letter or numerical rating, the treasurer of state shall have an additional one hundred eighty days to develop a plan to dissolve the pool. The plan shall include reasonable standards for

the equitable return of public moneys in the pool to those subdivisions participating in the pool.

(3) Treasurers, governing boards, or investing authorities of subdivisions participating in the pool shall not be required to divest in the pool during the initial one hundred eighty days following the treasurer of state's receipt of notice under division (B)(2) of this section.

(C) A treasurer, governing board, or investing authority of a subdivision that wishes to invest public moneys of the subdivision in a separately managed account or pooled account of the Ohio subdivision's fund may enter into an agreement with the treasurer of state that sets forth the manner in which the money is to be invested. The treasurer of state shall invest the moneys in accordance with the agreement, subject to the limitations set forth in division (A) of this section. For purposes of this division, the limitation on investments in debt interests provided in division (A)(11)(a) of section 135.143 of the Revised Code shall not apply to a subdivision's excess reserves.

(D) The treasurer of state shall adopt such rules as are necessary for the implementation of this section, including the efficient administration of and accounting for the separately managed accounts and pooled accounts, including the state treasurer's investment pool, and the specification of minimum amounts that may be paid into such pools and minimum periods of time for which such payments shall be retained in the pools. The rules shall provide for the administrative expenses of the separately managed accounts and pooled accounts, including the state treasurer's investment pool, to be paid from the earnings and for the interest earnings in excess of such expenses to be credited to the several treasurers, governing boards, and investing authorities participating in a pool in a manner which equitably reflects the differing amounts of their respective investments in the pool and the differing periods of time for which such amounts are in the pool.

(E) The treasurer of state shall give bond with sufficient sureties, payable to the treasurers, governing boards, and investing authorities of subdivisions participating in the fund, for the benefit of the subdivisions whose moneys are paid into the fund for investment, in the total penal sum of two hundred fifty thousand dollars, conditioned for the faithful discharge of the treasurer of state's duties in relation to the fund.

(F) The treasurer of state and the treasurer of state's bonders or surety are liable for the loss of any interim moneys of the state and subdivisions invested under this section to the same extent the treasurer of state and the treasurer of state's bonders or surety are liable for the loss of public moneys under section 135.19 of the Revised Code.

(G) As used in this section:

(1) "Interim moneys" and "governing board" have the same meanings as in section 135.01 of the Revised Code.

(2)(a) "Subdivision" has the same meaning as in section 135.01 of the Revised Code, but also includes a county, a municipal corporation that has adopted a charter under Article XVIII, Ohio Constitution, or any government entity for which the fund is a permissible investment.

(b) "Public moneys of a subdivision" has the same meaning as in section 135.01 of the Revised Code, but also includes "public moneys" as defined in section 135.31 of the Revised Code,

and funds held in the custody of the treasurer of state notwithstanding any limitations on the permissible investments of such funds.

(3) "Treasurer" has the same meaning as in sections 135.01 and 135.31 of the Revised Code.

(4) "Investing authority" has the same meaning as in section 135.31 of the Revised Code.

(5) "Excess reserves" means the amount of a subdivision's public moneys that exceed the average of a subdivision's annual operating expenses in the immediately preceding three fiscal years.

Sec. 135.61. (A) For the purposes of this section:

(1) "Eligible borrower," "eligible credit union," and "eligible lending institution" have the same meanings as in section 135.62 of the Revised Code.

(2) "Eligible participant" and "eligible savings institution" have the same meanings as in section 135.70 of the Revised Code.

(B) The treasurer of state may invest in linked deposits under ~~this chapter~~ sections 135.61 to 135.66 and 135.70 to 135.71 of the Revised Code, provided that at the time any such linked deposits are placed, purchased, or designated, the combined amount of investments of public money of the state in linked deposits of any kind is not more than twelve per cent of the state's total average investment portfolio, as determined by the treasurer of state. When deciding whether to invest in any linked deposits, the treasurer of state shall give priority to the investment, liquidity, and cash flow needs of the state.

~~(B)~~ (C) The treasurer of state may, in accordance with section 111.15 of the Revised Code, adopt rules necessary for the implementation and administration of linked deposits ~~under authorized by this chapter section~~, including, but not limited to, the manner in which an eligible lending institution, ~~as defined in section 135.62 of the Revised Code~~, or eligible savings institution, ~~as defined in section 135.70 of the Revised Code~~, is designated, and the manner in which linked deposits are placed, purchased, designated, held, and collateralized.

~~(C)~~ (D) Notwithstanding any contrary provision of the Revised Code, the treasurer of state may require an eligible credit union, ~~as defined in section 135.62 of the Revised Code~~, that holds linked deposits authorized under this ~~chapter~~ section to pay interest at a rate not lower than the product of the ~~prevailing~~ interest rate set in the deposit agreement, as required by sections 135.623 and 135.703 of the Revised Code, multiplied by the sum of one plus the treasurer of state's assessment rate. The treasurer of state may, in accordance with section 119.03 of the Revised Code, adopt rules necessary for the implementation of this division.

(E)(1) Records of the treasurer of state, an eligible lending institution, or an eligible savings institution are not public records within the meaning of section 149.43 of the Revised Code if any of the following apply:

(a) The record is provided by an eligible borrower to an eligible lending institution, or by an eligible participant to an eligible savings institution, to obtain a financial service or product from such institution.

(b) The record results from a transaction between the eligible borrower and the eligible

lending institution, or the eligible participant and the eligible savings institution, involving a financial product or service.

(c) An eligible lending institution or eligible savings institution otherwise obtains the record about an eligible borrower or eligible participant in connection with providing a financial product or service.

(2) The records specified in division (E)(1) of this section may include names, addresses, telephone numbers, social security numbers, income, credit scores, information obtained through cookies and other internet collection devices, loan amounts, contributors to a linked deposit savings account, and amounts contributed to, earned by, or distributed from a linked deposit savings account.

Sec. 135.63. (A) The general assembly finds that strengthening families across Ohio is critical toward ensuring the long-term prosperity of the state. However, the upfront financial costs associated with adoption often deter families from pursuing the adoption process. Accordingly, it is declared to be the public policy of the state through the adoption linked deposit program to create the availability of reduced rate loans to reduce the financial burden of adoption and to strengthen families in this state.

(B) An eligible borrower for the adoption linked deposit program is an individual who is a resident of this state and to whom either of the following applies:

(1) The individual completes a home study pursuant to section 3107.031 of the Revised Code and is approved to adopt.

(2) The individual is pursuing an adoption through the public foster care system and meets the requirements set by the department of ~~job and family services~~ children and youth.

(C) An eligible lending institution for the adoption linked deposit program must be able to make secured or unsecured personal loans.

(D) An eligible borrower shall certify on the loan application that the reduced rate loan will be used exclusively to pay for qualifying adoption expenses.

Sec. 135.70. As used in sections 135.70 to 135.71 of the Revised Code:

(A) "Closing costs" means a disbursement listed on a closing disclosure for the purchase of a home by an eligible participant.

(B) "Closing disclosure" means the statement of receipts and disbursements for a transaction related to real estate, including a statement prescribed under the Real Estate Settlement Procedures Act of 1974, 12 U.S.C. 2601 et seq., as amended, and the regulations thereunder.

(C) "Discount interest rate" means an interest rate below the prevailing interest rate that the treasurer of state determines eligible savings institutions are willing to pay to hold linked deposits.

(D) "Eligible credit union" has the same meaning as in section 135.62 of the Revised Code.

(E) "Eligible expenses" has the same meaning as in section 5747.85 of the Revised Code.

(F) "Eligible home costs" means the down payment, eligible expenses, and closing costs for the purchase of a home by an eligible participant, or the transfer of funds from one homeownership savings account to another homeownership savings account at a different eligible savings institution.

~~(F)~~(G) "Eligible participant" means an individual who has met all of the requirements necessary to participate in the specific linked deposit program for which they have applied.

~~(G)~~(H) "Eligible program costs" means costs corresponding to the purpose of the eligible linked deposit program.

~~(H)~~(I) "Eligible savings institution" means a financial institution that:

(1) Offers accounts to residents of this state to save for the purposes related to the applicable linked deposit program;

(2) Agrees to participate in the applicable linked deposit program;

(3) Is a public depository of state funds, or an eligible credit union designated under division (A) of section 135.12 of the Revised Code.

~~(I)~~(J) "Home" means ~~a dwelling in this state to be owned and occupied as a single-family primary residence by an eligible participant. "Home" includes a house, condo, unit in a multiple-unit dwelling, manufactured home or mobile home taxed as real property pursuant to division (B) of section 4503.06 of the Revised Code, or any other building with a residential classification, as allowed by the treasurer of state, and includes so much of the land surrounding the dwelling as is reasonably necessary for the use of the dwelling as a residence, as determined by the treasurer of state.~~ "primary residence" as defined by section 5747.85 of the Revised Code.

~~(J)~~(K) "Homeownership savings account" means a linked deposit savings account opened exclusively for the purpose of paying eligible home costs and in compliance with the requirements of section 135.71 of the Revised Code.

~~(K)~~(L) "Linked deposit" means a certificate of deposit, share certificate, other financial institution instrument, or portion of an existing deposit of interim funds made in accordance with section 135.09 of the Revised Code that is placed, purchased, or designated by the treasurer of state with an eligible savings institution; provided the institution agrees to pay the premium savings rate to approved eligible participants, in accordance with the deposit agreement required by section 135.703 of the Revised Code.

~~(L)~~(M) "Linked deposit program" means a program authorized under section 135.61 and sections 135.70 to 135.71 of the Revised Code and established by the treasurer of state pursuant to those sections.

~~(M)~~(N) "Linked deposit savings account" means an interest-bearing account that is opened by an eligible participant at an eligible savings institution exclusively for the purpose of the applicable linked deposit program.

~~(N)~~(O) "Manufactured home" ~~has the same meaning as in section 3781.06 of the Revised Code.~~

~~(O)~~ "Mobile home" ~~has the same meaning as in section 4501.01 of the Revised Code.~~

~~(P)~~ "Other financial institution instrument" means a product that otherwise would pay the prevailing interest rate approved by the treasurer of state, for the purpose of providing eligible participants with the benefits of the applicable linked deposit program, and in accordance with the

deposit agreement under section 135.703 of the Revised Code.

~~(Q)~~~~(P)~~ "Premium savings rate" means a rate, established under section 135.704 of the Revised Code, that reflects the percentage rate increase above the present savings rate, as determined by the eligible savings institution, applicable to each eligible participant.

~~(R)~~~~(Q)~~ "Prevailing interest rate" means a current market interest rate selected by the treasurer of state that eligible savings institutions are willing to pay to hold deposits of the treasurer of state.

~~(S)~~~~(R)~~ "Program period" means five years from the date the eligible participant opens a linked deposit savings account with the eligible savings institution.

~~(T)~~~~(S)~~ "Treasurer of state's assessment rate" has the same meaning as in section 135.62 of the Revised Code.

Sec. 135.71. (A) The general assembly finds that making homeownership more attainable is an important part of fostering a robust and lasting population across the state. However, individuals often struggle to accumulate the financial resources needed to purchase a home. Accordingly, it is declared to be the public policy of the state through the homeownership savings linked deposit program to make available premium rate savings accounts for the down payment and closing costs associated with the purchase of a home.

(B) An eligible participant for the homeownership savings linked deposit program is an individual who is a resident of this state and has applied for a homeownership savings account at an eligible savings institution.

(C) An eligible participant shall certify on the application that the funds in the homeownership savings account shall be used exclusively for eligible home costs.

(D) A homeownership savings account shall be owned by not more than one eligible participant and an eligible participant shall hold not more than one homeownership savings account per program period at any eligible savings institution.

(E) The treasurer of state shall report to the tax commissioner any information in the treasurer of state's possession deemed necessary by the tax commissioner to properly administer section 5747.85 of the Revised Code.

~~(F)~~ Not later than January 31, 2027, the treasurer of state and the tax commissioner shall issue a report regarding the efficacy of the homeownership savings linked deposit program. The report shall include all of the following:

- (1) The number of homeownership savings accounts created;
- (2) The number of participating eligible savings institutions;
- (3) The total amount contributed into the accounts;
- (4) The average yield on the accounts;
- (5) Any other information the treasurer of state or tax commissioner deems relevant.

The report shall be delivered to the governor, the speaker of the house of representatives, and the president of the senate.

Sec. 175.17. (A) As used in this section:

(1) "Qualified project" means a project to develop single-family dwellings in this state that satisfies any qualifications established by the director under division (I) of this section.

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

(3) "Reserved credit amount" means the amount determined by the director and stipulated in the notice sent under division (B) of this section.

(4) "Annual credit amount" means the amount computed by the director under division (D) of this section before issuing an eligibility certificate.

(5) "Equity owner" means any person who directly or indirectly, through one or more pass-through entities, is a member, partner, or shareholder of a pass-through entity.

(6) "Person" has the same meaning as in section 5701.01 of the Revised Code.

(7) "Eligibility certificate" means a certificate issued by the director to a project development owner under division (D) of this section.

(8) "Project development owner" means a unit of government that owns a qualified project.

(9) "Affordability period" means the period that commences on the date of sale of a single-family dwelling constructed as part of a qualified project to the initial qualified buyer and continues through subsequent qualified buyers for ten years.

(10) "Designated reporter" means the project development owner or one of the owner's direct or indirect partners, members, or shareholders, as selected by the owner under division (B) of this section.

(11) "Project development investor" means any person that contributes capital to a qualified project in exchange for an allocation of a tax credit under this section.

(12) "Credit period" means the ten-year period that begins in the year the eligibility certificate is issued.

(13) "Director" means the executive director of the Ohio housing finance agency.

(14) "Unit of government" means a county, township, municipal corporation, regional planning commission, community improvement corporation, economic development corporation, or county land reutilization corporation organized under Chapter 1724. of the Revised Code, or port authority.

(15) "Project development team" means the group of entities that develops, constructs, reports, appraises, finances, and services the associated properties of a qualified project in partnership with the project development owner.

(B)(1) A project development owner may submit an application to the director for a credit reservation under this section on a form and in a manner that the director shall prescribe. On the application, the project development owner shall provide all of the following:

(a) The name and address of the project development owner's designated reporter;

(b) The names and addresses of all members of the project development team;

(c) An estimate of the qualified project's development costs;

(d) Any other information as the director may require pursuant to division (I) of this section.

The director shall competitively evaluate and approve applications and award tax credit reservations under this section for a qualified project in accordance with the plan adopted under division (I)(1) of this section. The director shall determine the credit amount reserved for each qualified project, which shall not exceed the difference between the total estimated development costs included with the application and the appraised market value of all homes in the finished project, as estimated by the director. The director shall not reserve a credit under this section if doing so would exceed the annual limit prescribed by division (B)(3) of this section.

(2) The director shall send written notice of the tax credit reservation to the project development owner of an approved qualified project. The notice shall state the aggregate credit amount reserved for all years of the qualified project's credit period and stipulate that receipt of the credit is contingent upon issuance of an eligibility certificate and filing the information required by division (H) of this section.

(3) The amount of credits reserved by the director under division (B) of this section in a fiscal year shall not exceed the sum of (a) fifty million dollars, (b) the amount, if any, by which the credit allocation prescribed by this division for the preceding fiscal year exceeds the credits reserved by the director in that year, and (c) the amount of tax credits recaptured, assessed, and collected by the tax commissioner or superintendent of insurance, and disallowed or subject to reduction under this section in the preceding fiscal year. For the purpose of computing and determining compliance with the credit allocation prescribed by division (B)(3) of this section, the credit amount reserved for the project development owner is the full amount for all years of the qualified project's credit period.

(4) The director shall not reserve a tax credit under this section after June 30, 2027.

(C) The project development owner shall maintain ownership of a qualified project and associated single-family dwellings until the dwellings are sold to qualified buyers. The project development team shall service the associated properties of a qualified project for the duration of the applicable affordability period.

The qualified buyer of a single-family home constructed as part of a qualified project for which a tax credit was reserved under this section shall occupy the home as the buyer's primary residence during the affordability period.

(D) Upon completion of a qualified project for which a tax credit was reserved under this section, the project development owner shall notify the director and provide a final development cost certification for approval. After receipt of this notice, the director shall appraise the project's dwellings. Immediately after approving the final cost certification, the director shall compute the amount of the tax credit that may be claimed in each year and issue an eligibility certificate to the project development owner. That annual amount, which shall be stated on the certificate, shall equal one-tenth of the reserved credit amount stated in the notice issued under division (B) of this section, subject to any reduction or increase as the result of the approval of the final cost certification and the appraisal conducted under this division.

(E) Each eligibility certificate shall state the annual credit amount, the years that comprise the credit period, the name, address, and the taxpayer identification number of the project development owner, the project development owner's designated reporter, and all members of the project development team along with the date the certificate is issued, a unique identifying number, and any additional information the director may require by rule. The director shall certify a copy of each eligibility certificate to the tax commissioner and the superintendent of insurance.

(F)(1) For each year of a qualified project's credit period, a project development owner may claim a nonrefundable credit against the tax imposed by section 5725.18, 5726.02, 5729.03, 5729.06, or 5747.02 of the Revised Code equal to all or a portion of the annual credit amount listed on the eligibility certificate. The credit shall be claimed in the manner prescribed by section 5725.37, 5726.60, 5729.20, or 5747.84 of the Revised Code.

(2) A project development owner may or, if the owner is not subject to any tax against which the credit authorized under this section may be claimed, shall allocate all or a portion of the annual credit amount for any year of a qualified project's credit period among one or more project development investors. Such allocated credits may be applied by those project development investors or the equity owners of such an investor that is a pass-through entity against more than one tax, as applicable, but the total credits claimed for that year of the qualified project's credit period by all project development investors and equity owners shall not exceed the annual credit amount stated on the eligibility certificate.

(3) A project development investor or the equity owner of such an investor that is a pass-through entity may claim the credit authorized by this section after the date the director issues an eligibility certificate under division (D) of this section and the applicable annual report required by division (H) of this section is filed by the designated reporter.

(4) A project development investor or equity owner that claims a tax credit under division (F)(2) of this section shall submit a copy of the eligibility certificate with the investor's or equity owner's tax return. Upon request of the tax commissioner or the superintendent of insurance, any project development investor or equity owner claiming a tax credit under that division shall provide the tax commissioner or superintendent other documentation that may be necessary to verify that the project development investor or equity owner is entitled to claim the credit.

(G) The director may disallow or recapture any portion of a credit if the project development owner or the project development owner's qualified project does not or ceases to qualify for the credit. If the director determines to recapture such a tax credit, the director shall certify the name of the project development owner, and the amount to be recaptured to the tax commissioner and to the superintendent of insurance. The tax commissioner or superintendent shall determine the taxpayer or taxpayers that claimed the credit, the tax against which the credit was claimed, and the amount to be recaptured and make an assessment against the taxpayer or taxpayers under Chapter 5725., 5726., 5729., or 5747. of the Revised Code, as applicable, for the amount to be recaptured. The time limitations on assessments under those chapters do not bar an assessment made under this division.

(H) For each calendar year, a designated reporter shall provide the following information to the director on a form prescribed by the director in consultation with the tax commissioner and the superintendent of insurance:

(1) A list of each project development investor or equity owner that has been allocated a portion of the annual credit awarded in an eligibility certificate for that year, including the investor or owner's name, address, taxpayer identification number, and the tax against which the credit will be claimed by each.

(2) For each project development investor or equity owner, the amount of annual credit that has been allocated for that year.

(3) An aggregate list of the credit amount allocated for a qualified project demonstrating that the aggregate annual amount of the credits allocated does not exceed the aggregate annual credit awarded in the eligibility certificate.

A designated reporter shall notify the director of any changes to the information reported under division (H) of this section in the time and manner prescribed by the director. The director shall provide a copy of the report submitted by the designated reporter under division (H) of this section to the tax commissioner and the superintendent of insurance in the time and manner prescribed by the commissioner and superintendent.

No credits allocated under this section may be claimed unless the credits are listed on the report required by division (H) of this section.

(I)(1) The director shall adopt a plan for competitively awarding tax credits under this section. The plan shall establish the criteria and metrics under which projects will be assessed for qualification and may allocate tax credits in a pooled manner.

(2) The director may assess application, processing, and reporting fees to cover the cost of administering this section.

(3) The director, in consultation with the tax commissioner and the superintendent of insurance, shall adopt any rules necessary to implement this section in accordance with Chapter 119 of the Revised Code. Such rules may include all of the following:

(a) Supplementary definitions as may be necessary to administer this section.

(b) Underwriting criteria to assess the risk associated with any application and determine appropriate criteria to deny an application based upon risk.

(c) Criteria by which a project development owner shall be responsible for any or all risk associated with a qualified project such as homeowner abandonment, default, foreclosure, or other such risks.

(d) Criteria to maintain the affordability of each of a qualified project's single-family dwellings during the affordability period, which may include a deed restriction held by the project development owner for some or all of the amount of the tax credit or any appreciated value of the property.

(e) Requirements that the project development owner provide certain capital assets or other

investments that contribute to the affordability of the project.

(f) Criteria to be used in determining whether an individual is a qualified buyer.

(g) Criteria regarding the purchase, ownership, and sale of completed qualified project single-family dwellings.

(h) The manner of determining the project's development costs and the appraised market value of qualified project single-family dwellings.

(i) Any other qualifications a project must meet to qualify as a qualified project.

Sec. 317.115. After a village dissolution under sections 703.31 to 703.39 of the Revised Code, an instrument related to a tract, parcel, or lot of land located within what was previously the territory of the dissolved village may utilize the lot and subplot number previously assigned to the tract, parcel, or lot of land.

Sec. 317.18. The county recorder shall make and keep up direct and reverse indexes of all the names of both parties to all instruments previously received for record by the county recorder. The indexes shall show the kind of instrument, the range, township, and section or the survey number and number of acres, or the permanent parcel number provided for under section 319.28 of the Revised Code, or the lot and subplot number and the part thereof, all as the case requires, of each tract, parcel, or lot of land described in any such instrument. The name of each grantor shall be entered in the direct index, and the name of each grantee shall be entered in the reverse index. After a village dissolution under sections 703.31 to 703.39 of the Revised Code, the county recorder may continue to utilize the lot and subplot number previously assigned to a tract, parcel, or lot of land.

As to notices of claims filed in accordance with sections 5301.51, 5301.52, and 5301.56 of the Revised Code, there shall be entered in the reverse index the name of each claimant, followed by the name of the present owner of title against whom the claim is asserted, if the notice contains the name of the present owner; or, if the notice contains the names of more than one such owner, there shall be entered the name of the first owner followed by "and others" or its equivalent.

In all cases of deeds, mortgages, or other instruments made by any sheriff, master commissioner, marshal, auditor, executor, administrator, trustee, or other officer, for the sale, conveyance, or encumbrance of any lands, tenements, or hereditaments, and recorded in the recorder's office, the recorder shall index the parties to such instrument under their appropriate letters, respectively, as follows:

(A) The names of the persons represented by such officer as owners of the lands, tenements, or hereditaments described in any such instruments;

(B) The official designation of the officer by whom such instrument was made;

(C) The individual names of the officers by whom such instrument was made.

Whenever, in the opinion of the board of county commissioners, it becomes necessary to transcribe, on account of its worn out or incomplete condition, any volume of an index in use, such volume shall be revised and transcribed to conform with this section; except that in counties having a sectional index in conformity with section 317.20 of the Revised Code, such transcript shall be

only a copy of the original.

Sec. 703.23. All courts shall take judicial notice of the classification of municipal corporations, and of their advancement, reduction, and ~~surrender of powers~~dissolution.

Sec. 703.31. As used in sections 703.31 to 703.39 of the Revised Code:

"Date the dissolution is effective" means the date the election result is certified under section 703.33 of the Revised Code or the date the attorney general files a certified copy of a court's order of dissolution with the secretary of state, auditor of state, and county recorder, as applicable, under section 118.31 or 703.34 of the Revised Code.

"Period when a dissolution is in question" means the period beginning on the date a petition under section 703.33 of the Revised Code is presented or a legal action is filed by the attorney general under section 118.31 or 703.34 of the Revised Code and ending the date the result of the election under section 703.33 of the Revised Code is certified or the decision of the court of common pleas under section 118.31 or 703.34 of the Revised Code is declared.

"Transition period" means the period beginning on the date the dissolution is effective and ending on the date the transition supervisory board determines all outstanding debts, obligations, and liabilities of the dissolved village have been resolved, all real and personal property of the dissolved village has been transferred or otherwise disposed of, and all utility property and utility services have been transferred.

"Utility services" means electric, water, sewer, and other similar utilities.

Sec. 703.32. The process for dissolving a village, whether the dissolution is determined under section 118.31, 703.33, or 703.34 of the Revised Code, shall be conducted in accordance with sections 703.31 to 703.39 of the Revised Code.

~~Sec. 703.20-703.33.~~ (A) Villages may ~~surrender their corporate powers voluntarily~~ dissolve upon the petition to the legislative authority of the village, or, in the alternative, to the board of elections of the county in which the largest portion of the population of the village resides as provided in division (B)(1) of this section, of at least thirty per cent of the electors thereof, to be determined by the number voting at the last regular municipal election, and by an affirmative vote of a majority of the electors at ~~a special election, which shall be provided for by the legislative authority or, in the alternative, at a~~ the next general or special election as provided for by the board of elections under division (B)(1) of this section. ~~The election shall be conducted, canvassed, and the result certified and made known as at regular municipal elections held in an even-numbered year occurring after the period ending ninety days after the filing of the petition with the legislative authority.~~ If the result of the election is in favor of the surrender, the village clerk or, in the alternative, the board of elections shall certify the result to the secretary of state, the auditor of state, and the county recorder, who shall record it in their respective offices. ~~The corporate powers of the village shall cease upon the recording of the certified election results in the county recorder's office.~~

(B)(1) If the legislative authority of a village fails to act upon the petition within thirty days after receipt of the petition, the electors may present the petition to the board of elections to

determine the validity and sufficiency of the signatures. The petition shall be governed by the rules of section 3501.38 of the Revised Code. The petition shall be filed with the board of elections of the county in which the largest portion of the population of the village resides. A petition filed under this division is only valid if filed during an even-numbered year on or after the first day of July, and at least ninety days before the next general election. If the petition is sufficient, the board of elections shall submit the question "Shall the village of _____ surrender its corporate powers?" for the approval or rejection of the electors of the village at the next general ~~or special~~ election, held in any an even-numbered year; occurring after the period ending ninety days after the filing of the petition with the board. If the result of the election is in favor of the surrender, the board of elections shall certify the results to the secretary of state, the auditor of state, and the county recorder, who shall record it in their respective offices. The corporate powers of the village shall cease upon the recording of the certified election results in the county recorder's office.

(2) In addition to filing the petition with the board of elections as provided in division (B)(1) of this section, a copy of the petition shall be filed with the board of township trustees of each township affected by the surrender.

~~(C) The auditor of state shall assist in facilitating a timely and systematic manner for complying with the requirements of section 703.21 of the Revised Code.~~

Sec. ~~703.201-703.34~~. (A) As used in this section, "condition for ~~surrendering corporate power~~the dissolution of a village" means any of the following:

(1) The village has been declared to be in a fiscal emergency under Chapter 118. of the Revised Code and has been in fiscal emergency for at least three consecutive years with little or no improvement on the conditions that caused the fiscal emergency declaration.

(2) The village has failed to properly follow applicable election laws for at least two consecutive election cycles for any one elected office in the village.

(3) The village has been declared during an audit conducted under section 117.11 of the Revised Code to be unauditible under section 117.41 of the Revised Code in at least two consecutive audits.

(4) The village does not provide at least two services typically provided by municipal government, such as police or fire protection, garbage collection, water or sewer service, emergency medical services, road maintenance, or similar services. "Services" does not include any administrative service or legislative action.

(5) The village has failed for any fiscal year to adopt the tax budget required by section 5705.28 of the Revised Code.

(6) A village elected official has been convicted of theft in office, either under section 2921.41 of the Revised Code or an equivalent criminal statute at the federal level, at least two times in a period of ten years. The convicted official with respect to those convictions may be the same person or different persons.

(B) If the auditor of state finds, in an audit report issued under division (A) or (B) of section

117.11 of the Revised Code of a village that has a population of one hundred fifty persons or less and consists of less than two square miles, that the village meets at least two conditions for ~~surrendering corporate powers~~the dissolution of a village, the auditor of state shall send a certified copy of the report together with a letter to the attorney general requesting the attorney general to institute legal action to dissolve the village in accordance with division (C) of this section. The report and letter shall be sent to the attorney general within ten business days after the auditor of state's transmittal of the report to the village. The audit report transmitted to the village shall be accompanied by a notice to the village of the auditor's intent to refer the report to the attorney general for legal action in accordance with this section.

(C) Within twenty days of receipt of the auditor of state's report and letter, the attorney general may file a legal action in the court of common pleas on behalf of the state to request the dissolution of the village that is the subject of the audit report. If a legal action is filed, the court shall hold a hearing within ninety days after the date the attorney general files the legal action with the court. Notice of the hearing shall be filed with the attorney general, the clerk of the village that is the subject of the action, and each fiscal officer of a township located wholly or partly within the village.

At the hearing on dissolution, the court shall determine if the village has a population of one hundred fifty persons or less, consists of less than two square miles, and meets at least two conditions for ~~surrendering corporate powers~~the dissolution of a village. If the court so finds, ~~it the court shall order the dissolution of the village and provide for the surrender of corporate powers,~~ which shall proceed in accordance with section ~~703.21~~ sections 703.31 to 703.39 of the Revised Code. The attorney general shall file a certified copy of the court's order of dissolution with the secretary of state and the county recorder of the county in which the village is situated, who shall record it in their respective offices. ~~Upon the recording in the county recorder's office, the corporate powers of the village shall cease.~~

(D) For purposes of this section, the population of a village shall be the population determined either at the last preceding federal decennial census or according to population estimates certified by the department of development between decennial censuses.

(E) The procedure in this section is in addition to the procedure of section ~~703.20~~703.33 of the Revised Code for the ~~surrender of the corporate powers~~dissolution of a village.

Sec. 703.35. During the period when a dissolution is in question, both of the following apply:

(A) The legislative authority of the village shall not create any new debts, obligations, or liabilities except to the extent the debt, obligation, or liability is necessary in connection with the continued provision of the village's utilities consistent with prudent utility practice.

(B) The legislative authority of the village shall select an official or employee of the village who is knowledgeable on village matters to serve as a representative during a dissolution, should one occur, as specified under section 703.361 of the Revised Code.

Sec. 703.36. On the date the dissolution is effective, all of the following apply:

(A) The village ceases to exist.

(B) The corporate powers of the village cease.

(C) The village officials cease to hold office. An official elected to start a term on or after the date the dissolution is effective shall not take office.

(D) An issue voted on and scheduled to take effect on or after the date the dissolution is effective, other than tax levies and special assessments preserved under section 703.371 of the Revised Code, shall not take effect.

(E) A charter, if applicable, and all ordinances and resolutions of the village, except for tax levy and special assessment ordinances and resolutions preserved under section 703.371 of the Revised Code and ordinances and resolutions necessary to maintain such tax levies and special assessments, are extinguished. Except as provided in division (H) of section 703.371 of the Revised Code, all resolutions of the township or townships into which the village dissolved apply throughout the township's newly included territory, including zoning regulations enacted by a board of township trustees under Chapter 519. of the Revised Code except as provided in sections 303.22 and 519.22 of the Revised Code. Except as provided in sections 303.22 and 519.22 of the Revised Code, county zoning regulations enacted by a board of county commissioners apply throughout the township's newly included territory as applicable.

(F) A transition supervisory board exists, in accordance with section 703.361 of the Revised Code.

(G) The territory of the village becomes part of the township or townships in which the village territory is located, along existing township boundaries. If there is uncertainty in this regard, the transition supervisory board shall resolve the uncertainty.

(H) All leases to which the dissolved village was a party terminate in accordance with the lease agreement. If a lease agreement does not have a provision governing the circumstances, the transition supervisory board shall resolve the lease.

Sec. 703.361. (A)(1) A transition supervisory board consists of the following three voting members:

(a) The auditor of the county wherein a majority of the village territory was located;

(b) A member of the board of county commissioners, selected by the board of county commissioners, of the county wherein a majority of the village territory was located;

(c) The recorder of the county wherein a majority of the village territory was located.

(2) A township trustee or the township fiscal officer, as determined by the board of township trustees, of each township assuming territory of the dissolved village shall serve on the board as a nonvoting member.

(3) If the general election that determined the date the dissolution is effective also included an election for an office for which the office holder is designated as a board member under division (A)(1) of this section, the individual declared as elected to the office shall serve on the board.

(4) An individual who is a resident of the dissolved village is prohibited from serving on the board. Such an individual who is designated as a board member shall designate a suitable replacement to serve on the board.

(B) The county auditor, or the county auditor's designee under division (A)(4) of this section, is the chair of the board.

(C) The board is a public body for purposes of section 121.22 of the Revised Code.

(D) The members of the board are not liable, and shall be held harmless, in any matter in which the board acts in accordance with sections 703.31 to 703.39 of the Revised Code, except for liability imposed as a result of a finding for recovery or other citation in an audit conducted by, or on behalf of, the auditor of state.

(E) The transition supervisory board shall appoint and supervise a receiver-trustee. The board shall select a receiver-trustee from a list of persons provided to the board by the auditor of state. The board may replace the receiver-trustee as necessary with approval of the auditor of state.

(F) The village representative selected under section 703.35 of the Revised Code, the person serving as fiscal officer of the village before it dissolved, and the person serving as the primary legal counsel for the village before it dissolved shall provide consultation to the board as requested by the board. If the legislative authority of a village failed to select a representative under section 703.35 of the Revised Code, the board shall select the village representative.

(G) The board shall continue in existence until the date the auditor of state provides the board the final audit or final agreed-upon procedure audit under section 703.38 of the Revised Code.

Sec. 703.362. The receiver-trustee shall perform the following duties:

(A) Resolve the outstanding debts, obligations, and liabilities of the dissolved village;

(B) Approve necessary operations and budgetary functions of the dissolved village;

(C) Settle or resolve any legal claims against the dissolved village existing on the date the dissolution is effective or brought within ninety days after the day the receiver-trustee initially is appointed by the transition supervisory board, as provided under section 703.39 of the Revised Code;

(D) Administer and collect taxes and special assessments levied by the legislative authority of the dissolved village in accordance with section 703.371 of the Revised Code during the transition period;

(E) Wind down the involvement of the dissolved village in community improvement corporations, special improvement districts, and tax increment financing arrangements as provided in sections 703.376, 703.377, and 703.378 of the Revised Code;

(F) Dispose of or transfer the dissolved village's real and personal property as provided in section 703.373 of the Revised Code;

(G) Manage the dissolved village's utility services until the utility services are transferred under section 703.374 of the Revised Code;

(H) Manage the response to public records requests until the records are transferred under

section 703.375 of the Revised Code:

(I) Perform all other duties assigned to the receiver-trustee under sections 703.31 to 703.39 of the Revised Code or assigned to the transition supervisory board under those sections and delegated by the board to the receiver-trustee;

(J) Conduct all other necessary business of the dissolved village to conclude the village's affairs.

Sec. 703.37. During the transition period, all of the following apply:

(A) The dissolved village's real and personal property shall be disposed of or transferred as provided under section 703.373 of the Revised Code.

(B) The dissolved village's utility services shall be managed and transferred as provided under section 703.374 of the Revised Code.

(C) The dissolved village's records shall be handled as provided under section 703.375 of the Revised Code.

(D) Any funds resulting from a legal settlement that should be provided to the dissolved village shall be provided to the receiver-trustee.

Sec. 703.371. (A) All taxes and special assessments levied by the legislative authority of the dissolved village, including taxes levied in accordance with Chapters 718. and 5745. of the Revised Code, shall continue to be collected after the date the dissolution is effective to the extent that the receiver-trustee determines that the revenue is needed to pay the outstanding debts, obligations, and liabilities of the village and may lawfully be used for that purpose.

During the transition period, the receiver-trustee shall administer and receive payments or settlements of such taxes and special assessments. After the transition period, the fiscal officer of the township that assumed the most dissolved village territory shall administer and receive payments or settlements of such taxes and special assessments.

Except as provided in division (G) of this section, revenue from taxes and special assessments levied by the legislative authority of the dissolved village shall be used solely to pay the outstanding debts, obligations, and liabilities of the village.

(B) A property tax or special assessment levied by the legislative authority of a dissolved village that is not needed to pay the outstanding debts, obligations, and liabilities of the village or that cannot lawfully be used for that purpose shall not be levied after the tax year that includes the date the dissolution is effective. Within thirty days after that date, the receiver-trustee or township fiscal officer that administers the tax or assessment shall send notice to the county auditor and each other member of the county budget commission of each county in which the territory of the village is located identifying each property tax levy and special assessment subject to this division and specifying the date the dissolution is effective.

(C) A property tax or special assessment levied and collected in accordance with division (A) of this section after the tax year that includes the date the dissolution is effective shall not be levied after the tax year that includes the date that all outstanding debts, obligations, and liabilities of

the dissolved village are paid in full. Within thirty days after that date, the receiver-trustee or township fiscal officer that administers the tax or assessment shall send notice to the county auditor and each other member of the county budget commission of each county in which the tax or assessment is levied identifying each property tax levy and special assessment subject to this division and specifying the date that all outstanding debts, obligations, and liabilities of the village were paid in full.

(D) A tax levied by the legislative authority of a dissolved village in accordance with Chapter 718. or 5745. of the Revised Code that is not needed to pay the outstanding debts, obligations, and liabilities of the village or that cannot be used for such purposes shall not be levied in any taxable year beginning on or after the date that the dissolution is effective. Within thirty days after that date, the receiver-trustee or township fiscal officer that administers the tax shall send notice to the tax commissioner identifying each tax subject to this division and specifying the date the dissolution is effective.

(E) A tax levied in accordance with Chapter 718. or 5745. of the Revised Code and collected in accordance with division (A) of this section after the date the dissolution is effective shall not be levied in any taxable year beginning on or after the date that all outstanding debts, obligations, and liabilities of the dissolved village are paid in full. Within thirty days after that date, the receiver-trustee or the fiscal officer that administers the tax shall immediately send notice to the tax commissioner identifying each tax subject to this division and specifying the date that all outstanding debts, obligations, and liabilities of the village were paid in full.

(F) Refunds of illegal, erroneous, or excessive payments of taxes levied by the legislative authority of a dissolved village in accordance with Chapter 718. and 5745. of the Revised Code are "outstanding debts, obligations, and liabilities of the village" for purposes of this section. During the transition period, the receiver-trustee shall estimate the total amount of refunds that are expected to be requested and approved in accordance with section 718.19, 718.91, and 5745.11 of the Revised Code from the date the dissolution is effective until the first day of the fourth year following the last taxable year in which a tax is levied under division (E) of this section.

The receiver-trustee shall deposit, out of amounts collected under this division, an amount equal to one hundred ten per cent of the estimate to a separate fund to be used only for tax refunds under sections 718.19, 718.91, and 5745.11 of the Revised Code. The fund shall be administered by the fiscal officer that administers the taxes.

On the first day of the fourth year following the last taxable year in which a tax is levied under division (E) of this section, the fund shall be extinguished and any remaining balance shall be distributed among the townships into which the village was dissolved and used in accordance with division (G) of this section. Notwithstanding anything in the Revised Code to the contrary, no requests or applications for refund may be submitted or approved in accordance with section 718.19, 718.91, or 5745.11 of the Revised Code after the date the fund is extinguished under this division.

(G) All revenue from taxes and special assessments levied by the legislative authority of a

dissolved village that is either not used to pay the outstanding debts, obligations, and liabilities of the village or that cannot be used for that purpose shall be remitted to the township or townships into which the village is dissolved. If more than one township is to receive the remaining revenue, the revenue shall be divided among the townships in proportion to the amount of territory that each township has within the former boundaries of the dissolved village as compared to the total territory within the former boundaries of the dissolved village.

Revenue received by a township under this division shall be deposited into the general fund of the township. The township or townships may use revenue received under this division for any lawful purpose so long as that purpose directly or indirectly benefits the territory of the dissolved village.

(H) Resolutions related to property taxes levied by the board of trustees of a township shall apply to all taxable property within the former village territory dissolved into the township on and after the first day of the first taxable year in which, pursuant to divisions (B) and (C) of this section, no property taxes are levied on that property by the legislative authority of the dissolved village. This division applies only to resolutions related to property taxes that are levied on all taxable property within the township or all taxable property within the unincorporated territory of the township. Resolutions related to property taxes levied within a portion of the township or a portion of the township's unincorporated territory shall not apply to the territory of the dissolved village unless such resolutions are amended to include such territory.

(I) This section does not apply to taxes or assessments levied within all or part of the territory of a dissolved village by a taxing authority other than the legislative authority of the dissolved village or a board of township trustees. The levy and collection of such taxes and assessments shall continue unimpeded by the dissolution of the village and the revenue derived therefrom shall be used for the purposes described in the ordinance or resolution that levies the tax or assessment.

Sec. 703.372. Except as expressly provided in sections 703.377 and 703.378 of the Revised Code, the township or townships into which the territory of a village is dissolved do not assume the voted debts, obligations, or liabilities of the village.

Unvoted debt serviced by property taxes levied within the ten-mill limitation shall be assumed by the township or townships into which the territory of the village is dissolved in proportion to the total assessed valuation of territory that each township has within the former boundaries of the dissolved village as compared to the total assessed valuation of all territory within the former boundaries of the dissolved village. For the purpose of this section, the total assessed valuation of village territory shall be determined based on the tax year in which the dissolution is effective.

Sec. 703.373. During the transition period, the dissolved village's real and personal property shall be disposed of by the receiver-trustee as follows:

(A) The receiver-trustee shall dispose of the village's liquidable assets, as necessary, to use

the proceeds to pay the outstanding debts, obligations, and liabilities of the dissolved village.

(B) The receiver-trustee shall transfer real or personal property related to utility services as provided under section 703.374 of the Revised Code.

(C) The receiver-trustee shall facilitate the transfer of the remaining real and personal property to the township or townships into which the village dissolved, as follows:

(1)(a) If a village is dissolved into one township, the remaining real and personal property vests by operation of law in the township.

(b) If a village is dissolved into two or more townships, the receiver-trustee shall direct the townships to enter into an agreement regarding the distribution of the real and personal property not later than sixty days after the date the dissolution is effective. During that timeframe, the receiver-trustee shall assist the townships in evaluating the dissolved village's real and personal property as necessary. If the townships are not able to enter into an agreement during that timeframe, the receiver-trustee shall decide the distribution of the property to the townships.

(2) The receiver-trustee shall record one of the following with the county recorder of the county where an affected parcel of real property is located, along with one or more affidavits stating facts relating to the title as provided for in section 5301.252 of the Revised Code:

(a) A list of real property that vests by operation of law under this division;

(b) An agreement entered into under this division;

(c) The receiver-trustee's distribution in lieu of an agreement under this division.

(3) The county recorder shall make appropriate notations in the county records to reflect a transfer under this section. The notations shall include a reference to the county's recorded certificate of dissolution. The recording of a certificate of dissolution or a certified copy thereof, an item recorded under division (C)(2)(a), (b), or (c) of this section, and supporting affidavits serve as sufficient evidence of a transfer of title from the dissolved village to a township or townships. The documents shall be recorded in the same manner as a deed of conveyance, except the receiver-trustee and the affected township or townships are exempt from any fees specified under section 317.32 of the Revised Code.

Sec. 703.374. During the transition period, the dissolved village's utility services, if any, shall be handled as follows:

(A) The provision of utility services shall be uninterrupted.

(B) The receiver-trustee shall manage the continued provision of the utility services until the responsibility is transferred under this section.

(C) The receiver-trustee shall transfer management of the utility services, as appropriate, to another entity that lawfully may provide those utility services. The receiver-trustee shall transfer the respective real or personal property to the same entity.

Sec. 703.375. (A) During the transition period, the dissolved village's public records shall be handled as follows:

(1) The receiver-trustee shall evaluate the dissolved village's records retention schedule to

determine if it is viable for future responses to public records requests. If it is viable, the receiver-trustee shall follow the schedule in responding to requests. If it is not viable, the receiver-trustee, with assistance from the county records commission of the county wherein a majority of the village territory was located, shall create a records retention schedule applicable to the dissolved village's records.

(2) Requests for the dissolved village's public records shall be submitted to the receiver-trustee. The receiver-trustee shall respond to those requests in accordance with section 149.43 of the Revised Code. If the receiver-trustee transferred records under division (B) of this section before receiving a request, the receiver-trustee shall notify the requestor that the records may be available via request to the entity or township to which the records were transferred.

(B) Within the first ninety days after the date the dissolution is effective, the receiver-trustee, with assistance from the county records commission of the county wherein a majority of the village territory was located, shall review the records of the dissolved village. The review shall determine which records may be disposed of, which records are related to utility services and shall be transferred to the entity assuming the management of the utility service, and which records shall be transferred to the township or townships into which the dissolved village dissolved. If necessary, the receiver-trustee and commission may seek the assistance of an entity or township for this purpose.

(C) Beginning on the date the transition period is over, the township or townships to which the records of the dissolved village were transferred under this section are responsible for responding to requests for those records.

Sec. 703.376. (A) If the dissolved village designated a community improvement corporation as its agency for the purposes described in division (A)(1) of section 1724.10 of the Revised Code, one of the following shall occur during the transition period:

(1) If the dissolving village is the only subdivision that designated the community improvement corporation as its agency, the community improvement corporation shall be dissolved;

(2) If more than one subdivision designated the community improvement corporation as its agency, the community improvement corporation shall either: (a) dissolve and apportion its remaining assets among each such subdivision in accordance with the articles of incorporation, or (b) apportion and liquidate the dissolving village's share of the community improvement corporation's assets and amend the articles of incorporation to reflect that the community improvement corporation is no longer the agency of the dissolving village.

(B) Assets of a community improvement corporation apportioned to a dissolving village under division (A)(1) or (2) of this section shall be disposed of by the receiver-trustee under section 703.373 of the Revised Code. Assets apportioned to subdivisions other than the dissolving village shall either be retained by the community improvement corporation if the community improvement corporation continues to exist, or disposed of under section 1724.07 of the Revised Code if the community improvement corporation is dissolved.

(C) The secretary of state shall cancel the articles of incorporation of a community

improvement corporation dissolved under this section, and all rights, privileges, and franchises conferred upon that community improvement corporation by those articles of incorporation then shall cease.

Sec. 703.377. (A) As used in this section:

(1) "Participating political subdivision" and "special improvement district" have the same meanings as in section 1710.01 of the Revised Code.

(2) "Appraised value" has the same meaning as in section 1710.13 of the Revised Code.

(3) "Legislative authority" means the legislative authority of a municipal corporation or board of trustees of a township.

(B) During the period when a dissolution is in question, the board of directors of any special improvement district with respect to which the village is a participating political subdivision shall not create any new debts, obligations, or liabilities except to the extent the debt, obligation, or liability is necessary in connection with the continued provision of the utilities of a participating political subdivision consistent with prudent utility practice.

(C) During the transition period, the receiver-trustee shall call a meeting to consider winding down the affairs of the district or transitioning the affairs of the district that concern the dissolved village to the township or townships that assumed or will assume district territory as a result of the dissolution. Notice of the meeting shall be given as provided in section 1710.05 of the Revised Code to the members of the district, all participating political subdivisions other than the dissolved village, and the township or townships that assumed or will assume district territory as a result of the dissolution.

(D) Upon the affirmative vote of the transition supervisory board, the legislative authority of each township that assumed or will assume district territory as a result of the dissolution, the legislative authorities of all participating political subdivisions other than the dissolved village, and members of the district who collectively own more than fifty per cent of the appraised value of the real property in the district that may be subject to assessment under division (C) of section 1710.06 of the Revised Code, the improvement or services plan for the special improvement district may be amended to replace the dissolving village with the township or townships that assumed or will assume district territory as a result of the dissolution. Upon such a vote, the township or townships assume all rights and responsibilities of the dissolved village related to the special improvement district.

(E) Except as provided in division (D) of this section, the special improvement district shall be dissolved. Once dissolved, all bonds, notes, and other obligations of the district associated with the improvement or services plan shall be paid. Thereafter, the plan shall be repealed. All special assessments imposed to pay for the costs of the plan shall continue until all bonds, notes, and other obligations of the district are paid. During the transition period, the receiver-trustee shall assume the rights and obligations of the dissolved village with respect to such assessments. After the transition period, the township or townships that assumed territory of the special improvement district as a

result of the dissolution shall assume such rights and obligations.

Upon fully paying off all bonds, notes, and other obligations, the board of directors of the special improvement district shall notify the legislative authority of each participating subdivision and either the receiver-trustee or, if the transition period is over, legislative authority of the township or townships that assumed district territory as a result of the dissolution. Upon receiving such notice, the participating political subdivisions and either the receiver-trustee or the township or townships that assumed district territory shall discontinue the levy of any special assessments imposed to pay for costs of the plan.

(F) No rights or obligations of any person under any contract, or in relation to any bonds, notes, or assessments made under Chapter 1710. of the Revised Code, shall be affected by the dissolution of the district, except with the consent of that person or by order of a court with jurisdiction over the matter. Upon dissolution of a district, any assets or rights of the district, after payment of all bonds, notes, or other obligations of the district, shall be deposited in a special account in the treasury of each participating political subdivision, prorated based on the total appraised value of the real property located within the subdivision and the former district as compared to the total appraised value of all real property located within the former district. All funds deposited to such a special account shall be used for the benefit of the territory that made up the district.

Assets or rights apportioned to the dissolved village shall be disposed of by the receiver-trustee under section 703.373 of the Revised Code or, if the transition period is over, dispensed to the township or townships that assumed district property as a result of the dissolution, prorated based on the total appraised value of former district property assumed by each such township. Such assets and rights shall be used for the benefit of the territory that made up the district.

Sec. 703.378. Notwithstanding any provision of the Revised Code to the contrary, a township into which property subject to service payments in lieu of taxes required under section 725.04, 5709.42, or 5709.46 of the Revised Code, or services charges in lieu of taxes required under section 1728.11 or 1728.111 of the Revised Code, is dissolved in accordance with sections 703.31 to 703.39 of the Revised Code shall assume all rights and responsibilities under sections 725.04, 1728.11, 1728.111, 5709.40 to 5709.43, or 5709.45 to 5709.47 of the Revised Code of the dissolved village that granted exemption of the property.

Sec. 703.379. (A) As used in this section, "local government fund payments" means payments a dissolved village would receive under sections 5747.503, 5747.51, and 5747.53, and division (C) of section 5747.50 of the Revised Code, as applicable, if not for the dissolution of the village.

(B) A county budget commission of a county in which all or part of the former territory of the dissolved village is located shall exclude the dissolved village from any apportionment plan adopted under section 5747.51 or 5747.53 of the Revised Code on or after the first day of the transition period. A county budget commission shall not amend an apportionment plan adopted

under one of those sections before the first day of the transition period for the purpose of reallocating county undivided local government fund payments apportioned to the dissolved village.

(C) All local government fund payments to a dissolved village shall continue as described in divisions (D) and (E) of this section until the end of the last calendar year for which an apportionment plan adopted by a county budget commission under section 5747.51 or 5747.53 of the Revised Code includes allocations of county undivided local government fund revenue to the dissolved village.

(D) During the transition period, local government fund payments to the dissolved village shall be distributed to the receiver-trustee for disposal under section 703.373 of the Revised Code.

(E) After the transition period, local government fund payments to the dissolved village shall be distributed directly to the fiscal officer of the township that assumed the most dissolved village territory. The fiscal officer shall first apply the revenue to any outstanding debts, obligations, and liabilities of the dissolved village. Any remaining revenue shall then be dispensed to the township or townships into which the territory of the dissolved village was dissolved. Such remaining revenue shall be divided in the same proportions and used for the same purposes as tax and special assessment revenue under division (G) of section 703.371 of the Revised Code.

Sec. 703.38. (A) On the date the transition period is over, the transition supervisory board shall notify the auditor of state and all entities affected by, or participating in, the dissolution that the transition period is over.

(B) Not later than thirty days after receiving the notice required under division (A) of this section, the auditor of state shall commence a final audit or final agreed-upon procedure audit. The auditor of state shall provide the completed final audit or final agreed-upon procedure audit to the transition supervisory board.

Sec. 703.39. Any potential claimant with a potential claim against the dissolving village shall bring the claim not later than ninety days after the day the receiver-trustee initially is appointed by the transition supervisory board. A claim brought after that date is invalid.

Sec. 731.14. All contracts made by the legislative authority of a village shall be executed in the name of the village and signed on its behalf by the mayor and clerk. Except where the contract is for equipment, services, materials, or supplies to be purchased under division (D) of section 713.23 or section 125.04 or 5513.01 of the Revised Code, available from a qualified nonprofit agency pursuant to sections 4115.31 to 4115.35 of the Revised Code, or required to be purchased from a qualified nonprofit agency under sections 125.60 to 125.6012 of the Revised Code, ~~or, during the period of emergency declared by Executive Order 2020-01D, issued on March 9, 2020, when the purchase is for personal protective equipment necessary to respond to that emergency, when any expenditure, other than the compensation of persons employed in the village, exceeds fifty thousand dollars~~ the amount specified in section 9.17 of the Revised Code, such contracts shall be in writing and made with the lowest and best bidder after advertising once a week for not less than two consecutive weeks in a newspaper of general circulation within the village. The legislative authority

may also cause notice to be inserted in trade papers or other publications designated by it or to be distributed by electronic means, including posting the notice on the legislative authority's internet web site. If the legislative authority posts the notice on its web site, it may eliminate the second notice otherwise required to be published in a newspaper of general circulation within the village, provided that the first notice published in such newspaper meets all of the following requirements:

(A) It is published at least two weeks before the opening of bids.

(B) It includes a statement that the notice is posted on the legislative authority's internet web site.

(C) It includes the internet address of the legislative authority's internet web site.

(D) It includes instructions describing how the notice may be accessed on the legislative authority's internet web site.

The bids shall be opened and shall be publicly read by the clerk of the village or a person designated by the clerk at the time, date, and place specified in the advertisement to bidders or specifications. The time, date, and place of bid openings may be extended to a later date by the legislative authority of the village, provided that written or oral notice of the change shall be given to all persons who have received or requested specifications no later than ninety-six hours prior to the original time and date fixed for the opening. This section does not apply to those villages that have provided for the appointment of a village administrator under section 735.271 of the Revised Code.

As used in this section, "personal protective equipment" means equipment worn to minimize exposure to hazards that cause workplace injuries and illnesses.

Sec. 1545.07. The commissioners appointed in accordance with section 1545.05 or pursuant to section 1545.041 of the Revised Code shall constitute the board of park commissioners of the park district. Such board shall be a body politic and corporate, and may sue and be sued as provided in sections 1545.01 to 1545.28 of the Revised Code. Such board may employ a secretary and such other employees as are necessary in the performance of the powers conferred in such sections. The board may appoint a treasurer to act as custodian of the board's funds and as fiscal officer for the park district. For the purposes of acquiring, planning, developing, protecting, maintaining, or improving lands and facilities thereon under section 1545.11 of the Revised Code, and for other types of assistance which it finds necessary in carrying out its duties under Chapter 1545. of the Revised Code, the board may hire and contract for professional, technical, consulting, and other special services, including, in accordance with division (D) of section 309.09 of the Revised Code, the legal services of the prosecuting attorney of the county in which the park district is located, and may purchase goods. In procuring any goods with a cost in excess of ~~fifty thousand dollars~~the amount specified in section 9.17 of the Revised Code, the board shall contract as a contracting authority under sections 307.86 to 307.91 of the Revised Code, to the same extent and with the same limitations as a board of county commissioners. In procuring services, the board shall contract in the manner and under procedures established by the bylaws of the board as required in section 1545.09 of the Revised Code.

Sec. 1724.07. ~~In~~ Except as provided in section 703.376 of the Revised Code, in the event of ~~any~~ voluntary or involuntary dissolution, liquidation, or failure to reinstate the articles after cancellation of the community improvement corporation, any remaining assets shall be applied as follows:

(A) In the case of an economic development corporation, to such civic projects or public charitable purposes in the community or area as may be determined by the directors with the approval of the court of common pleas of the county wherein the corporation has its principal place of business;

(B) In the case of a county land reutilization corporation, as determined by the board of county commissioners with the written approval of the county treasurer. Pending the determination, the remaining assets shall be transferred to the general fund of the county to be held and accounted for in a separate account until applied as determined by the board.

Sec. 1901.34. (A) Except as provided in divisions (B) and (D) of this section, the village solicitor, city director of law, or similar chief legal officer for each municipal corporation within the territory of a municipal court shall prosecute all cases brought before the municipal court for criminal offenses occurring within the municipal corporation for which that person is the solicitor, director of law, or similar chief legal officer. Except as provided in division (B) of this section, the village solicitor, city director of law, or similar chief legal officer of the municipal corporation in which a municipal court is located shall prosecute all criminal cases brought before the court arising in the unincorporated areas within the territory of the municipal court.

(B) The Auglaize county, Brown county, Clermont county, Columbiana county, Hocking county, Holmes county, Jackson county, Morrow county, Ottawa county, Paulding county, Perry county, Portage county, and Putnam county prosecuting attorneys shall prosecute in municipal court all violations of state law arising in their respective counties. The Carroll county, Crawford county, Hamilton county, Madison county, and Wayne county prosecuting attorneys, beginning January 1, 2008, the Erie county prosecuting attorney, ~~and~~ beginning January 1, 2024, the Fulton county prosecuting attorney, and beginning on the effective date of this amendment, the Geauga county prosecuting attorney shall prosecute all violations of state law arising within the unincorporated areas of their respective counties. The Darke county prosecuting attorney shall prosecute in the Darke county municipal court all violations of state law arising in the county, except for violations of state law arising in the municipal corporation of Greenville and violations of state law arising in the village of Versailles. The Greene county board of county commissioners may provide for the prosecution of all violations of state law arising within the territorial jurisdiction of any municipal court located in Greene county. The Montgomery county prosecuting attorney shall prosecute in the Montgomery county municipal court all felony, misdemeanor, and traffic violations arising in the unincorporated townships of Jefferson, Jackson, Perry, and Clay and all felony violations of state law and all violations involving a state or county agency arising within the jurisdiction of the court. All other violations arising in the territory of the Montgomery county municipal court shall be

prosecuted by the village solicitor, city director of law, or similar chief legal officer for each municipal corporation within the territory of the Montgomery county municipal court.

The prosecuting attorney of any county given the duty of prosecuting in municipal court violations of state law shall receive no additional compensation for assuming these additional duties, except that the prosecuting attorney of Hamilton, Portage, and Wayne counties shall receive compensation at the rate of four thousand eight hundred dollars per year, and the prosecuting attorney of Auglaize county shall receive compensation at the rate of one thousand eight hundred dollars per year, each payable from the county treasury of the respective counties in semimonthly installments.

(C) The village solicitor, city director of law, or similar chief legal officer shall perform the same duties, insofar as they are applicable to the village solicitor, city director of law, or similar chief legal officer, as are required of the prosecuting attorney of the county. The village solicitor, city director of law, similar chief legal officer or any assistants who may be appointed shall receive for such services additional compensation to be paid from the treasury of the county as the board of county commissioners prescribes.

(D) The prosecuting attorney of any county, other than Auglaize, Brown, Clermont, Hocking, Holmes, Jackson, Morrow, Ottawa, Paulding, Perry, Portage, or Putnam county, may enter into an agreement with any municipal corporation in the county in which the prosecuting attorney serves pursuant to which the prosecuting attorney prosecutes all criminal cases brought before the municipal court that has territorial jurisdiction over that municipal corporation for criminal offenses occurring within the municipal corporation. The prosecuting attorney of Auglaize, Brown, Clermont, Hocking, Holmes, Jackson, Morrow, Ottawa, Paulding, Perry, Portage, or Putnam county may enter into an agreement with any municipal corporation in the county in which the prosecuting attorney serves pursuant to which the respective prosecuting attorney prosecutes all cases brought before the Auglaize county, Brown county, Clermont county, Hocking county, Holmes county, Jackson county, Morrow county, Ottawa county, Paulding county, Perry county, Portage county, or Putnam county municipal court for violations of the ordinances of the municipal corporation or for criminal offenses other than violations of state law occurring within the municipal corporation. For prosecuting these cases, the prosecuting attorney and the municipal corporation may agree upon a fee to be paid by the municipal corporation, which fee shall be paid into the county treasury, to be used to cover expenses of the office of the prosecuting attorney.

Sec. 2950.11. (A) Regardless of when the sexually oriented offense or child-victim oriented offense was committed, if a person is convicted of, pleads guilty to, has been convicted of, or has pleaded guilty to a sexually oriented offense or a child-victim oriented offense or a person is or has been adjudicated a delinquent child for committing a sexually oriented offense or a child-victim oriented offense and is classified a juvenile offender registrant or is an out-of-state juvenile offender registrant based on that adjudication, and if the offender or delinquent child is in any category specified in division (F)(1)(a), (b), or (c) of this section, the sheriff with whom the offender or

delinquent child has most recently registered under section 2950.04, 2950.041, or 2950.05 of the Revised Code and the sheriff to whom the offender or delinquent child most recently sent a notice of intent to reside under section 2950.04 or 2950.041 of the Revised Code, within the period of time specified in division (C) of this section, shall provide a written notice containing the information set forth in division (B) of this section to all of the persons described in divisions (A)(1) to (10) of this section. If the sheriff has sent a notice to the persons described in those divisions as a result of receiving a notice of intent to reside and if the offender or delinquent child registers a residence address that is the same residence address described in the notice of intent to reside, the sheriff is not required to send an additional notice when the offender or delinquent child registers. The sheriff shall provide the notice to all of the following persons:

(1)(a) Any occupant of each residential unit that is located within one thousand feet of the offender's or delinquent child's residential premises, that is located within the county served by the sheriff, and that is not located in a multi-unit building. Division (D)(3) of this section applies regarding notices required under this division.

(b) If the offender or delinquent child resides in a multi-unit building, any occupant of each residential unit that is located in that multi-unit building and that shares a common hallway with the offender or delinquent child. For purposes of this division, an occupant's unit shares a common hallway with the offender or delinquent child if the entrance door into the occupant's unit is located on the same floor and opens into the same hallway as the entrance door to the unit the offender or delinquent child occupies. Division (D)(3) of this section applies regarding notices required under this division.

(c) The building manager, or the person the building owner or condominium unit owners association authorizes to exercise management and control, of each multi-unit building that is located within one thousand feet of the offender's or delinquent child's residential premises, including a multi-unit building in which the offender or delinquent child resides, and that is located within the county served by the sheriff. In addition to notifying the building manager or the person authorized to exercise management and control in the multi-unit building under this division, the sheriff shall post a copy of the notice prominently in each common entryway in the building and any other location in the building the sheriff determines appropriate. The manager or person exercising management and control of the building shall permit the sheriff to post copies of the notice under this division as the sheriff determines appropriate. In lieu of posting copies of the notice as described in this division, a sheriff may provide notice to all occupants of the multi-unit building by mail or personal contact; if the sheriff so notifies all the occupants, the sheriff is not required to post copies of the notice in the common entryways to the building. Division (D)(3) of this section applies regarding notices required under this division.

(d) All additional persons who are within any category of neighbors of the offender or delinquent child that the attorney general by rule adopted under section 2950.13 of the Revised Code requires to be provided the notice and who reside within the county served by the sheriff;

(2) The executive director of the public children services agency that has jurisdiction within the specified geographical notification area and that is located within the county served by the sheriff;

(3)(a) The superintendent of each board of education of a school district that has schools within the specified geographical notification area and that is located within the county served by the sheriff;

(b) The principal of the school within the specified geographical notification area and within the county served by the sheriff that the delinquent child attends;

(c) If the delinquent child attends a school outside of the specified geographical notification area or outside of the school district where the delinquent child resides, the superintendent of the board of education of a school district that governs the school that the delinquent child attends and the principal of the school that the delinquent child attends.

(4)(a) The appointing or hiring officer of each chartered nonpublic school located within the specified geographical notification area and within the county served by the sheriff or of each other school located within the specified geographical notification area and within the county served by the sheriff and that is not operated by a board of education described in division (A)(3) of this section;

(b) Regardless of the location of the school, the appointing or hiring officer of a chartered nonpublic school that the delinquent child attends.

(5) The director, head teacher, elementary principal, or site administrator of each preschool program governed by Chapter 3301. of the Revised Code that is located within the specified geographical notification area and within the county served by the sheriff;

(6) The administrator of each child care center or type A family child care home that is located within the specified geographical notification area and within the county served by the sheriff, and each holder of a license to operate a type B family child care home that is located within the specified geographical notification area and within the county served by the sheriff. As used in this division, "child care center," "type A family child care home," and "type B family child care home" have the same meanings as in section 5104.01 of the Revised Code.

(7) The president or other chief administrative officer of each institution of higher education, as defined in section 2907.03 of the Revised Code, that is located within the specified geographical notification area and within the county served by the sheriff, and the chief law enforcement officer of the state university law enforcement agency or campus police department established under section 3345.04 or 1713.50 of the Revised Code, if any, that serves that institution;

(8) The sheriff of each county that includes any portion of the specified geographical notification area;

(9) If the offender or delinquent child resides within the county served by the sheriff, the chief of police, marshal, or other chief law enforcement officer of the municipal corporation in which the offender or delinquent child resides or, if the offender or delinquent child resides in an

unincorporated area, the constable or chief of the police department or police district police force of the township in which the offender or delinquent child resides;

(10) Volunteer organizations in which contact with minors or other vulnerable individuals might occur or any organization, company, or individual who requests notification as provided in division (J) of this section.

(B) The notice required under division (A) of this section shall include all of the following information regarding the subject offender or delinquent child:

(1) The offender's or delinquent child's name;

(2) The address or addresses of the offender's or public registry-qualified juvenile offender registrant's residence, school, institution of higher education, or place of employment, as applicable, or the residence address or addresses of a delinquent child who is not a public registry-qualified juvenile offender registrant;

(3) The sexually oriented offense or child-victim oriented offense of which the offender was convicted, to which the offender pleaded guilty, or for which the child was adjudicated a delinquent child;

(4) A statement that identifies the category specified in division (F)(1)(a), (b), or (c) of this section that includes the offender or delinquent child and that subjects the offender or delinquent child to this section;

(5) The offender's or delinquent child's photograph.

(C) If a sheriff with whom an offender or delinquent child registers under section 2950.04, 2950.041, or 2950.05 of the Revised Code or to whom the offender or delinquent child most recently sent a notice of intent to reside under section 2950.04 or 2950.041 of the Revised Code is required by division (A) of this section to provide notices regarding an offender or delinquent child and if, pursuant to that requirement, the sheriff provides a notice to a sheriff of one or more other counties in accordance with division (A)(8) of this section, the sheriff of each of the other counties who is provided notice under division (A)(8) of this section shall provide the notices described in divisions (A)(1) to (7) and (A)(9) and (10) of this section to each person or entity identified within those divisions that is located within the specified geographical notification area and within the county served by the sheriff in question.

(D)(1) A sheriff required by division (A) or (C) of this section to provide notices regarding an offender or delinquent child shall provide the notice to the neighbors that are described in division (A)(1) of this section and the notices to law enforcement personnel that are described in divisions (A)(8) and (9) of this section as soon as practicable, but no later than five days after the offender sends the notice of intent to reside to the sheriff and again no later than five days after the offender or delinquent child registers with the sheriff or, if the sheriff is required by division (C) of this section to provide the notices, no later than five days after the sheriff is provided the notice described in division (A)(8) of this section.

A sheriff required by division (A) or (C) of this section to provide notices regarding an

offender or delinquent child shall provide the notices to all other specified persons that are described in divisions (A)(2) to (7) and (A)(10) of this section as soon as practicable, but not later than seven days after the offender or delinquent child registers with the sheriff or, if the sheriff is required by division (C) of this section to provide the notices, no later than five days after the sheriff is provided the notice described in division (A)(8) of this section.

(2) If an offender or delinquent child in relation to whom division (A) of this section applies verifies the offender's or delinquent child's current residence, school, institution of higher education, or place of employment address, as applicable, with a sheriff pursuant to section 2950.06 of the Revised Code, the sheriff may provide a written notice containing the information set forth in division (B) of this section to the persons identified in divisions (A)(1) to (10) of this section. If a sheriff provides a notice pursuant to this division to the sheriff of one or more other counties in accordance with division (A)(8) of this section, the sheriff of each of the other counties who is provided the notice under division (A)(8) of this section may provide, but is not required to provide, a written notice containing the information set forth in division (B) of this section to the persons identified in divisions (A)(1) to (7) and (A)(9) and (10) of this section.

(3) A sheriff may provide notice under division (A)(1)(a) or (b) of this section, and may provide notice under division (A)(1)(c) of this section to a building manager or person authorized to exercise management and control of a building, by mail, by personal contact, or by leaving the notice at or under the entry door to a residential unit. For purposes of divisions (A)(1)(a) and (b) of this section, and the portion of division (A)(1)(c) of this section relating to the provision of notice to occupants of a multi-unit building by mail or personal contact, the provision of one written notice per unit is deemed as providing notice to all occupants of that unit.

(E) All information that a sheriff possesses regarding an offender or delinquent child who is in a category specified in division (F)(1)(a), (b), or (c) of this section that is described in division (B) of this section and that must be provided in a notice required under division (A) or (C) of this section or that may be provided in a notice authorized under division (D)(2) of this section is a public record that is open to inspection under section 149.43 of the Revised Code.

The sheriff shall not cause to be publicly disseminated by means of the internet any of the information described in this division that is provided by a delinquent child unless that child is in a category specified in division (F)(1)(a), (b), or (c) of this section.

(F)(1) Except as provided in division (F)(2) of this section, the duties to provide the notices described in divisions (A) and (C) of this section apply regarding any offender or delinquent child who is in any of the following categories:

(a) The offender is a tier III sex offender/child-victim offender, or the delinquent child is a public registry-qualified juvenile offender registrant, and a juvenile court has not removed pursuant to section 2950.15 of the Revised Code the delinquent child's duty to comply with sections 2950.04, 2950.041, 2950.05, and 2950.06 of the Revised Code.

(b) The delinquent child is a tier III sex offender/child-victim offender who is not a public

registry-qualified juvenile offender registrant, the delinquent child was subjected to this section prior to January 1, 2008, as a sexual predator, habitual sex offender, child-victim predator, or habitual child-victim offender, as those terms were defined in section 2950.01 of the Revised Code as it existed prior to January 1, 2008, and a juvenile court has not removed pursuant to section 2152.84 or 2152.85 of the Revised Code the delinquent child's duty to comply with sections 2950.04, 2950.041, 2950.05, and 2950.06 of the Revised Code.

(c) The delinquent child is a tier III sex offender/child-victim offender who is not a public registry-qualified juvenile offender registrant, the delinquent child was classified a juvenile offender registrant on or after January 1, 2008, the court has imposed a requirement under section 2152.82, 2152.83, or 2152.84 of the Revised Code subjecting the delinquent child to this section, and a juvenile court has not removed pursuant to section 2152.84 or 2152.85 of the Revised Code the delinquent child's duty to comply with sections 2950.04, 2950.041, 2950.05, and 2950.06 of the Revised Code.

(2) The notification provisions of this section do not apply to a person described in division (F)(1)(a), (b), or (c) of this section if a court finds at a hearing after considering the factors described in this division that the person would not be subject to the notification provisions of this section that were in the version of this section that existed immediately prior to January 1, 2008. In making the determination of whether a person would have been subject to the notification provisions under prior law as described in this division, the court shall consider the following factors:

- (a) The offender's or delinquent child's age;
- (b) The offender's or delinquent child's prior criminal or delinquency record regarding all offenses, including, but not limited to, all sexual offenses;
- (c) The age of the victim of the sexually oriented offense for which sentence is to be imposed or the order of disposition is to be made;
- (d) Whether the sexually oriented offense for which sentence is to be imposed or the order of disposition is to be made involved multiple victims;
- (e) Whether the offender or delinquent child used drugs or alcohol to impair the victim of the sexually oriented offense or to prevent the victim from resisting;
- (f) If the offender or delinquent child previously has been convicted of or pleaded guilty to, or been adjudicated a delinquent child for committing an act that if committed by an adult would be, a criminal offense, whether the offender or delinquent child completed any sentence or dispositional order imposed for the prior offense or act and, if the prior offense or act was a sex offense or a sexually oriented offense, whether the offender or delinquent child participated in available programs for sexual offenders;
- (g) Any mental illness or mental disability of the offender or delinquent child;
- (h) The nature of the offender's or delinquent child's sexual conduct, sexual contact, or interaction in a sexual context with the victim of the sexually oriented offense and whether the sexual conduct, sexual contact, or interaction in a sexual context was part of a demonstrated pattern

of abuse;

(i) Whether the offender or delinquent child, during the commission of the sexually oriented offense for which sentence is to be imposed or the order of disposition is to be made, displayed cruelty or made one or more threats of cruelty;

(j) Whether the offender or delinquent child would have been a habitual sex offender or a habitual child victim offender under the definitions of those terms set forth in section 2950.01 of the Revised Code as that section existed prior to January 1, 2008;

(k) Any additional behavioral characteristics that contribute to the offender's or delinquent child's conduct.

(G)(1) The department of job and family services shall compile, maintain, and update in January and July of each year, a list of all agencies, centers, or homes of a type described in division (A)(2) or (6) of this section that contains the name of each agency, center, or home of that type, the county in which it is located, its address and telephone number, and the name of an administrative officer or employee of the agency, center, or home.

(2) The department of education and workforce shall compile, maintain, and update in January and July of each year, a list of all boards of education, schools, or programs of a type described in division (A)(3), (4), or (5) of this section that contains the name of each board of education, school, or program of that type, the county in which it is located, its address and telephone number, the name of the superintendent of the board or of an administrative officer or employee of the school or program, and, in relation to a board of education, the county or counties in which each of its schools is located and the address of each such school.

(3) The ~~department~~ chancellor of higher education shall compile, maintain, and update in January and July of each year, a list of all institutions of a type described in division (A)(7) of this section that contains the name of each such institution, the county in which it is located, its address and telephone number, and the name of its president or other chief administrative officer.

(4) A sheriff required by division (A) or (C) of this section, or authorized by division (D)(2) of this section, to provide notices regarding an offender or delinquent child, or a designee of a sheriff of that type, may request the department of job and family services, department of education and workforce, or ~~department~~ of higher education by telephone, in person, or by mail, to provide the sheriff or designee with the names, addresses, and telephone numbers of the appropriate persons and entities to whom the notices described in divisions (A)(2) to (7) of this section are to be provided. Upon receipt of a request, the department shall provide the requesting sheriff or designee with the names, addresses, and telephone numbers of the appropriate persons and entities to whom those notices are to be provided.

(H)(1) Upon the motion of the offender or the prosecuting attorney of the county in which the offender was convicted of or pleaded guilty to the sexually oriented offense or child-victim oriented offense for which the offender is subject to community notification under this section, or upon the motion of the sentencing judge or that judge's successor in office, the judge may schedule a

hearing to determine whether the interests of justice would be served by suspending the community notification requirement under this section in relation to the offender. The judge may dismiss the motion without a hearing but may not issue an order suspending the community notification requirement without a hearing. At the hearing, all parties are entitled to be heard, and the judge shall consider all of the factors set forth in division (K) of this section. If, at the conclusion of the hearing, the judge finds that the offender has proven by clear and convincing evidence that the offender is unlikely to commit in the future a sexually oriented offense or a child-victim oriented offense and if the judge finds that suspending the community notification requirement is in the interests of justice, the judge may suspend the application of this section in relation to the offender. The order shall contain both of these findings.

The judge promptly shall serve a copy of the order upon the sheriff with whom the offender most recently registered under section 2950.04, 2950.041, or 2950.05 of the Revised Code and upon the bureau of criminal identification and investigation.

An order suspending the community notification requirement does not suspend or otherwise alter an offender's duties to comply with sections 2950.04, 2950.041, 2950.05, and 2950.06 of the Revised Code and does not suspend the victim notification requirement under section 2950.10 of the Revised Code.

(2) A prosecuting attorney, a sentencing judge or that judge's successor in office, and an offender who is subject to the community notification requirement under this section may initially make a motion under division (H)(1) of this section upon the expiration of twenty years after the offender's duty to comply with division (A)(2), (3), or (4) of section 2950.04, division (A)(2), (3), or (4) of section 2950.041 and sections 2950.05 and 2950.06 of the Revised Code begins in relation to the offense for which the offender is subject to community notification. After the initial making of a motion under division (H)(1) of this section, thereafter, the prosecutor, judge, and offender may make a subsequent motion under that division upon the expiration of five years after the judge has entered an order denying the initial motion or the most recent motion made under that division.

(3) The offender and the prosecuting attorney have the right to appeal an order approving or denying a motion made under division (H)(1) of this section.

(4) Divisions (H)(1) to (3) of this section do not apply to any of the following types of offender:

(a) A person who is convicted of or pleads guilty to a violent sex offense or designated homicide, assault, or kidnapping offense and who, in relation to that offense, is adjudicated a sexually violent predator;

(b) A person who is convicted of or pleads guilty to a sexually oriented offense that is a violation of division (A)(1)(b) of section 2907.02 of the Revised Code committed on or after January 2, 2007, and either who is sentenced under section 2971.03 of the Revised Code or upon whom a sentence of life without parole is imposed under division (B) of section 2907.02 of the Revised Code;

(c) A person who is convicted of or pleads guilty to a sexually oriented offense that is attempted rape committed on or after January 2, 2007, and who also is convicted of or pleads guilty to a specification of the type described in section 2941.1418, 2941.1419, or 2941.1420 of the Revised Code;

(d) A person who is convicted of or pleads guilty to an offense described in division (B)(3) (a), (b), (c), or (d) of section 2971.03 of the Revised Code and who is sentenced for that offense pursuant to that division;

(e) An offender who is in a category specified in division (F)(1)(a), (b), or (c) of this section and who, subsequent to being subjected to community notification, has pleaded guilty to or been convicted of a sexually oriented offense or child-victim oriented offense.

(I) If a person is convicted of, pleads guilty to, has been convicted of, or has pleaded guilty to a sexually oriented offense or a child-victim oriented offense or a person is or has been adjudicated a delinquent child for committing a sexually oriented offense or a child-victim oriented offense and is classified a juvenile offender registrant or is an out-of-state juvenile offender registrant based on that adjudication, and if the offender or delinquent child is not in any category specified in division (F)(1)(a), (b), or (c) of this section, the sheriff with whom the offender or delinquent child has most recently registered under section 2950.04, 2950.041, or 2950.05 of the Revised Code and the sheriff to whom the offender or delinquent child most recently sent a notice of intent to reside under section 2950.04 or 2950.041 of the Revised Code, within the period of time specified in division (D) of this section, shall provide a written notice containing the information set forth in division (B) of this section to the executive director of the public children services agency that has jurisdiction within the specified geographical notification area and that is located within the county served by the sheriff.

(J) Each sheriff shall allow a volunteer organization or other organization, company, or individual who wishes to receive the notice described in division (A)(10) of this section regarding a specific offender or delinquent child or notice regarding all offenders and delinquent children who are located in the specified geographical notification area to notify the sheriff by electronic mail or through the sheriff's web site of this election. The sheriff shall promptly inform the bureau of criminal identification and investigation of these requests in accordance with the forwarding procedures adopted by the attorney general pursuant to section 2950.13 of the Revised Code.

(K) In making a determination under division (H)(1) of this section as to whether to suspend the community notification requirement under this section for an offender, the judge shall consider all relevant factors, including, but not limited to, all of the following:

- (1) The offender's age;
- (2) The offender's prior criminal or delinquency record regarding all offenses, including, but not limited to, all sexually oriented offenses or child-victim oriented offenses;
- (3) The age of the victim of the sexually oriented offense or child-victim oriented offense the offender committed;

(4) Whether the sexually oriented offense or child-victim oriented offense the offender committed involved multiple victims;

(5) Whether the offender used drugs or alcohol to impair the victim of the sexually oriented offense or child-victim oriented offense the offender committed or to prevent the victim from resisting;

(6) If the offender previously has been convicted of, pleaded guilty to, or been adjudicated a delinquent child for committing an act that if committed by an adult would be a criminal offense, whether the offender completed any sentence or dispositional order imposed for the prior offense or act and, if the prior offense or act was a sexually oriented offense or a child-victim oriented offense, whether the offender or delinquent child participated in available programs for sex offenders or child-victim offenders;

(7) Any mental illness or mental disability of the offender;

(8) The nature of the offender's sexual conduct, sexual contact, or interaction in a sexual context with the victim of the sexually oriented offense the offender committed or the nature of the offender's interaction in a sexual context with the victim of the child-victim oriented offense the offender committed, whichever is applicable, and whether the sexual conduct, sexual contact, or interaction in a sexual context was part of a demonstrated pattern of abuse;

(9) Whether the offender, during the commission of the sexually oriented offense or child-victim oriented offense the offender committed, displayed cruelty or made one or more threats of cruelty;

(10) Any additional behavioral characteristics that contribute to the offender's conduct.

(L) As used in this section, "specified geographical notification area" means the geographic area or areas within which the attorney general, by rule adopted under section 2950.13 of the Revised Code, requires the notice described in division (B) of this section to be given to the persons identified in divisions (A)(2) to (8) of this section.

Sec. 3301.077. ~~Not later than January 31, 2014, the state board of education~~ The department of education and workforce shall adopt reading competencies for all reading credentials and training. Such competencies shall include, but not be limited to, an understanding of phonemic awareness, phonics, fluency, vocabulary, comprehension, appropriate use of assessments, differentiated instruction, and selection of appropriate instructional materials and application of research-based instructional practices. The department may review and update the reading competencies as it considers necessary.

Sec. 3307.01. As used in this chapter:

(A) "Employer" means the board of education, school district, governing authority of any community school established under Chapter 3314. of the Revised Code, a science, technology, engineering, and mathematics school established under Chapter 3326. of the Revised Code, college, university, institution, or other agency within the state by which a teacher is employed and paid.

(B)(1) "Teacher" means all of the following:

(a) Any person paid from public funds and employed in the public schools of the state under any type of contract described in section 3311.77 or 3319.08 of the Revised Code in a position for which the person is required to have a license or registration issued pursuant to sections 3319.22 to 3319.31 of the Revised Code;

(b) Except as provided in division (B)(2)(b) or (c) of this section, any person employed as a teacher or faculty member in a community school or a science, technology, engineering, and mathematics school pursuant to Chapter 3314. or 3326. of the Revised Code;

(c) Any person having a license or registration issued pursuant to sections 3319.22 to 3319.31 of the Revised Code and employed in a public school in this state in an educational position, as determined by the department of education and workforce, under programs provided for by federal acts or regulations and financed in whole or in part from federal funds, but for which no licensure requirements for the position can be made under the provisions of such federal acts or regulations;

(d) Any other teacher or faculty member employed in any school, college, university, institution, or other agency wholly controlled and managed, and supported in whole or in part, by the state or any political subdivision thereof, including Central state university, Cleveland state university, and the university of Toledo;

(e) The educational employees of the state board of education, as determined by the state superintendent of public instruction, and the educational employees of the department of education and workforce, as determined by the director of education and workforce;

(f) Any person having a registration issued pursuant to section 3301.28 of the Revised Code and employed as a tutor by the coordinating service center as defined in that section;

(g) Any person having a license issued pursuant to Chapter 4732. of the Revised Code and employed as a school psychologist in a public school;

(h) Any person having a pre-service teacher permit issued pursuant to section 3319.0812 of the Revised Code and employed as a substitute teacher by a school district or school.

In all cases of doubt, the state teachers retirement board shall determine whether any person is a teacher, and its decision shall be final.

(2) "Teacher" does not include any of the following:

(a) Any eligible employee of a public institution of higher education, as defined in section 3305.01 of the Revised Code, who elects to participate in an alternative retirement plan established under Chapter 3305. of the Revised Code;

(b) Any person employed by a community school operator, as defined in section 3314.02 of the Revised Code, if on or before February 1, 2016, the school's operator was withholding and paying employee and employer taxes pursuant to 26 U.S.C. 3101(a) and 3111(a) for persons employed in the school as teachers, unless the person had contributing service in a community school in the state within one year prior to the later of February 1, 2016, or the date on which the operator for the first time withholds and pays employee and employer taxes pursuant to 26 U.S.C.

3101(a) and 3111(a) for that person;

(c) Any person who would otherwise be a teacher under division (B)(2)(b) of this section who terminates employment with a community school operator and has no contributing service in a community school in the state for a period of at least one year from the date of termination of employment.

(C) "Member" means any person included in the membership of the state teachers retirement system, which shall consist of all teachers and contributors as defined in divisions (B) and (D) of this section and all disability benefit recipients, as defined in section 3307.50 of the Revised Code. However, for purposes of this chapter, the following persons shall not be considered members:

(1) A student, intern, or resident who is not a member while employed part-time by a school, college, or university at which the student, intern, or resident is regularly attending classes;

(2) A person denied membership pursuant to section 3307.24 of the Revised Code;

(3) An other system retirant, as defined in section 3307.35 of the Revised Code, or a superannuate;

(4) An individual employed in a program established pursuant to the "Job Training Partnership Act," 96 Stat. 1322 (1982), 29 U.S.C.A. 1501;

(5) The surviving spouse of a member or retirant if the surviving spouse's only connection to the retirement system is an account in an STRS defined contribution plan.

(D) "Contributor" means any person who has an account in the teachers' savings fund or defined contribution fund, except that "contributor" does not mean a member or retirant's surviving spouse with an account in an STRS defined contribution plan.

(E) "Beneficiary" means any person eligible to receive, or in receipt of, a retirement allowance or other benefit provided by this chapter.

(F) "Year" means the year beginning the first day of July and ending with the thirtieth day of June next following, except that for the purpose of determining final average salary under the plan described in sections 3307.50 to 3307.79 of the Revised Code, "year" may mean the contract year.

(G) "Local district pension system" means any school teachers pension fund created in any school district of the state in accordance with the laws of the state prior to September 1, 1920.

(H) "Employer contribution" means the amount paid by an employer, as determined by the employer rate, including the normal and deficiency rates, contributions, and funds wherever used in this chapter.

(I) "Five years of service credit" means employment covered under this chapter and employment covered under a former retirement plan operated, recognized, or endorsed by a college, institute, university, or political subdivision of this state prior to coverage under this chapter.

(J) "Actuary" means an actuarial professional contracted with or employed by the state teachers retirement board, who shall be either of the following:

(1) A member of the American academy of actuaries;

(2) A firm, partnership, or corporation of which at least one person is a member of the

American academy of actuaries.

(K) "Fiduciary" means a person who does any of the following:

(1) Exercises any discretionary authority or control with respect to the management of the system, or with respect to the management or disposition of its assets;

(2) Renders investment advice for a fee, direct or indirect, with respect to money or property of the system;

(3) Has any discretionary authority or responsibility in the administration of the system.

(L)(1)(a) Except as provided in this division, "compensation" means all salary, wages, and other earnings paid to a teacher by reason of the teacher's employment, including compensation paid pursuant to a supplemental contract. The salary, wages, and other earnings shall be determined prior to determination of the amount required to be contributed to the teachers' savings fund or defined contribution fund under section 3307.26 of the Revised Code and without regard to whether any of the salary, wages, or other earnings are treated as deferred income for federal income tax purposes.

(b) Except as provided in division (L)(1)(c) of this section, "compensation" includes amounts paid by an employer as a retroactive payment of earnings, damages, or back pay pursuant to a court order, court-adopted settlement agreement, or other settlement agreement if the retirement system receives both of the following:

(i) Teacher and employer contributions under sections 3307.26 and 3307.28 of the Revised Code, plus interest compounded annually at a rate determined by the state teachers retirement board, for each year or portion of a year for which amounts are paid under the order or agreement;

(ii) Teacher and employer contributions under sections 3307.26 and 3307.28 of the Revised Code, plus interest compounded annually at a rate determined by the board, for each year or portion of a year not subject to division (L)(1)(b)(i) of this section for which the board determines the teacher was improperly paid, regardless of the teacher's ability to recover on such amounts improperly paid.

(c) If any portion of an amount paid by an employer as a retroactive payment of earnings, damages, or back pay is for an amount, benefit, or payment described in division (L)(2) of this section, that portion of the amount is not compensation under this section.

(2) Compensation does not include any of the following:

(a) Payments for accrued but unused sick leave or personal leave, including payments made under a plan established pursuant to section 124.39 of the Revised Code or any other plan established by the employer;

(b) Payments made for accrued but unused vacation leave, including payments made pursuant to section 124.13 of the Revised Code or a plan established by the employer;

(c) Payments made for vacation pay covering concurrent periods for which other salary, compensation, or benefits under this chapter or Chapter 145. or 3309. of the Revised Code are paid;

(d) Amounts paid by the employer to provide life insurance, sickness, accident, endowment, health, medical, hospital, dental, or surgical coverage, or other insurance for the teacher or the

teacher's family, or amounts paid by the employer to the teacher in lieu of providing the insurance;

(e) Incidental benefits, including lodging, food, laundry, parking, or services furnished by the employer, use of the employer's property or equipment, and reimbursement for job-related expenses authorized by the employer, including moving and travel expenses and expenses related to professional development;

(f) Payments made by the employer in exchange for a member's waiver of a right to receive any payment, amount, or benefit described in division (L)(2) of this section;

(g) Payments by the employer for services not actually rendered;

(h) Any amount paid by the employer as a retroactive increase in salary, wages, or other earnings, unless the increase is one of the following:

(i) A retroactive increase paid to a member employed by a school district board of education in a position that requires a license designated for teaching and not designated for being an administrator issued under section 3319.22 of the Revised Code that is paid in accordance with uniform criteria applicable to all members employed by the board in positions requiring the licenses;

(ii) A retroactive increase paid to a member employed by a school district board of education in a position that requires a license designated for being an administrator issued under section 3319.22 of the Revised Code that is paid in accordance with uniform criteria applicable to all members employed by the board in positions requiring the licenses;

(iii) A retroactive increase paid to a member employed by a school district board of education as a superintendent that is also paid as described in division (L)(2)(h)(i) of this section;

(iv) A retroactive increase paid to a member employed by an employer other than a school district board of education in accordance with uniform criteria applicable to all members employed by the employer.

(i) Payments made to or on behalf of a teacher that are in excess of the annual compensation that may be taken into account by the retirement system under division (a)(17) of section 401 of the "Internal Revenue Code of 1986," 100 Stat. 2085, 26 U.S.C.A. 401(a)(17), as amended. For a teacher who first establishes membership before July 1, 1996, the annual compensation that may be taken into account by the retirement system shall be determined under division (d)(3) of section 13212 of the "Omnibus Budget Reconciliation Act of 1993," Pub. L. No. 103-66, 107 Stat. 472.

(j) Payments made under division (B), (C), or (E) of section 5923.05 of the Revised Code, Section 4 of Substitute Senate Bill No. 3 of the 119th general assembly, Section 3 of Amended Substitute Senate Bill No. 164 of the 124th general assembly, or Amended Substitute House Bill No. 405 of the 124th general assembly;

(k) Anything of value received by the teacher that is based on or attributable to retirement or an agreement to retire.

(3) The retirement board shall determine both of the following:

(a) Whether particular forms of earnings are included in any of the categories enumerated in this division;

(b) Whether any form of earnings not enumerated in this division is to be included in compensation.

Decisions of the board made under this division shall be final.

(M) "Superannuate" means both of the following:

(1) A former teacher receiving from the system a retirement allowance under section 3307.58 or 3307.59 of the Revised Code;

(2) A former teacher receiving a benefit from the system under a plan established under section 3307.81 of the Revised Code, except that "superannuate" does not include a former teacher who is receiving a benefit based on disability under a plan established under section 3307.81 of the Revised Code.

For purposes of sections 3307.35 and 3307.353 of the Revised Code, "superannuate" also means a former teacher receiving from the system a combined service retirement benefit paid in accordance with section 3307.57 of the Revised Code, regardless of which retirement system is paying the benefit.

(N) "STRS defined benefit plan" means the plan described in sections 3307.50 to 3307.79 of the Revised Code.

(O) "STRS defined contribution plan" means the plans established under section 3307.81 of the Revised Code and includes the STRS combined plan under that section.

(P) "Faculty" means the teaching staff of a university, college, or school, including any academic administrators.

Sec. 3309.01. As used in this chapter:

(A) "Employer" or "public employer" means boards of education, school districts, joint vocational districts, governing authorities of community schools established under Chapter 3314. of the Revised Code, a science, technology, engineering, and mathematics school established under Chapter 3326. of the Revised Code, educational institutions, technical colleges, state, municipal, and community colleges, community college branches, universities, university branches, other educational institutions, or other agencies within the state by which an employee is employed and paid, including any organization using federal funds, provided the federal funds are disbursed by an employer as determined by the above. In all cases of doubt, the school employees retirement board shall determine whether any employer is an employer as defined in this chapter, and its decision shall be final.

(B) "Employee" means all of the following:

(1) Any person employed by a public employer in a position for which the person is not required to have a registration, certificate, or license issued pursuant to section 3301.28 or sections 3319.22 to 3319.31 of the Revised Code or a permit issued under section 3319.0812 of the Revised Code;

(2) Any person who performs a service common to the normal daily operation of an educational unit even though the person is employed and paid by one who has contracted with an

employer to perform the service, and the contracting board or educational unit shall be the employer for the purposes of administering the provisions of this chapter;

(3) Any person, not a faculty member, employed in any school or college or other institution wholly controlled and managed, and wholly or partly supported by the state or any political subdivision thereof, the board of trustees, or other managing body of which shall accept the requirements and obligations of this chapter.

In all cases of doubt, the school employees retirement board shall determine whether any person is an employee, as defined in this division, and its decision is final.

(C) "Prior service" means all service rendered prior to September 1, 1937:

(1) As an employee as defined in division (B) of this section;

(2) As an employee in a capacity covered by the public employees retirement system or the state teachers retirement system;

(3) As an employee of an institution in another state, service credit for which was procured by a member under the provisions of section 3309.31 of the Revised Code.

Prior service, for service as an employee in a capacity covered by the public employees retirement system or the state teachers retirement system, shall be granted a member under qualifications identical to the laws and rules applicable to service credit in those systems.

Prior service shall not be granted any member for service rendered in a capacity covered by the public employees retirement system, the state teachers retirement system, and this system in the event the service credit has, in the respective systems, been received, waived by exemption, or forfeited by withdrawal of contributions, except as provided in this chapter.

If a member who has been granted prior service should, subsequent to September 16, 1957, and before retirement, establish three years of contributing service in the public employees retirement system, or one year in the state teachers retirement system, then the prior service granted shall become, at retirement, the liability of the other system, if the prior service or employment was in a capacity that is covered by that system.

The provisions of this division shall not cancel any prior service granted a member by the school employees retirement board prior to August 1, 1959.

(D) "Total service," "total service credit," or "Ohio service credit" means all contributing service of a member of the school employees retirement system, and all prior service, computed as provided in this chapter, and all service established pursuant to sections 3309.31, 3309.311, and 3309.33 of the Revised Code. In addition, "total service" includes any period, not in excess of three years, during which a member was out of service and receiving benefits from the state insurance fund, provided the injury or incapacitation was the direct result of school employment.

(E) "Member" means any employee, except an SERS retirant or other system retirant as defined in section 3309.341 of the Revised Code, who has established membership in the school employees retirement system. "Member" includes a disability benefit recipient.

(F) "Contributor" means any person who has an account in the employees' savings fund.

When used in the sections listed in division (B) of section 3309.82 of the Revised Code, "contributor" includes any person participating in a plan established under section 3309.81 of the Revised Code.

(G) "Retirant" means any former member who retired and is receiving a retirement allowance under section 3309.36 or 3309.381 or former section 3309.38 of the Revised Code.

(H) "Beneficiary" or "beneficiaries" means the estate or a person or persons who, as the result of the death of a contributor or retirant, qualifies for or is receiving some right or benefit under this chapter.

(I) "Interest," as specified in division (E) of section 3309.60 of the Revised Code, means interest at the rates for the respective funds and accounts as the school employees retirement board may determine from time to time.

(J) "Accumulated contributions" means the sum of all amounts credited to a contributor's account in the employees' savings fund together with any regular interest credited thereon at the rates approved by the retirement board prior to retirement.

(K) "Final average salary" means the sum of the annual compensation for the three highest years of compensation for which contributions were made by the member, divided by three. If the member has a partial year of contributing service in the year in which the member terminates employment and the partial year is at a rate of compensation that is higher than the rate of compensation for any one of the highest three years of annual earnings, the board shall substitute the compensation earned for the partial year for the compensation earned for a similar fractional portion in the lowest of the three high years of annual compensation before dividing by three. If a member has less than three years of contributing membership, the final average salary shall be the total compensation divided by the total number of years, including any fraction of a year, of contributing service.

(L) "Annuity" means payments for life derived from contributions made by a contributor and paid from the annuity and pension reserve fund as provided in this chapter. All annuities shall be paid in twelve equal monthly installments.

(M)(1) "Pension" means annual payments for life derived from appropriations made by an employer and paid from the employers' trust fund or the annuity and pension reserve fund. All pensions shall be paid in twelve equal monthly installments.

(2) "Disability retirement" means retirement as provided in section 3309.40 of the Revised Code.

(N) "Retirement allowance" means the pension plus the annuity.

(O)(1) "Benefit" means a payment, other than a retirement allowance or the annuity paid under section 3309.344 of the Revised Code, payable from the accumulated contributions of the member or the employer, or both, under this chapter and includes a disability allowance or disability benefit.

(2) "Disability allowance" means an allowance paid on account of disability under section

3309.401 of the Revised Code.

(3) "Disability benefit" means a benefit paid as disability retirement under section 3309.40 of the Revised Code, as a disability allowance under section 3309.401 of the Revised Code, or as a disability benefit under section 3309.35 of the Revised Code.

(P) "Annuity reserve" means the present value, computed upon the basis of mortality tables adopted by the school employees retirement board, of all payments to be made on account of any annuity, or benefit in lieu of any annuity, granted to a retirant.

(Q) "Pension reserve" means the present value, computed upon the basis of mortality tables adopted by the school employees retirement board, of all payments to be made on account of any pension, or benefit in lieu of any pension, granted to a retirant or a beneficiary.

(R) "Year" means the year beginning the first day of July and ending with the thirtieth day of June next following.

(S) "Local district pension system" means any school employees' pension fund created in any school district of the state prior to September 1, 1937.

(T) "Employer contribution" means the amount paid by an employer as determined under section 3309.49 of the Revised Code.

(U) "Fiduciary" means a person who does any of the following:

(1) Exercises any discretionary authority or control with respect to the management of the system, or with respect to the management or disposition of its assets;

(2) Renders investment advice for a fee, direct or indirect, with respect to money or property of the system;

(3) Has any discretionary authority or responsibility in the administration of the system.

(V)(1) Except as otherwise provided in this division, "compensation" means all salary, wages, and other earnings paid to a contributor by reason of employment. The salary, wages, and other earnings shall be determined prior to determination of the amount required to be contributed to the employees' savings fund under section 3309.47 of the Revised Code and without regard to whether any of the salary, wages, or other earnings are treated as deferred income for federal income tax purposes.

(2) Compensation does not include any of the following:

(a) Payments for accrued but unused sick leave or personal leave, including payments made under a plan established pursuant to section 124.39 of the Revised Code or any other plan established by the employer;

(b) Payments made for accrued but unused vacation leave, including payments made pursuant to section 124.13 of the Revised Code or a plan established by the employer;

(c) Payments made for vacation pay covering concurrent periods for which other salary or compensation is also paid or during which benefits are paid under this chapter;

(d) Amounts paid by the employer to provide life insurance, sickness, accident, endowment, health, medical, hospital, dental, or surgical coverage, or other insurance for the contributor or the

contributor's family, or amounts paid by the employer to the contributor in lieu of providing the insurance;

(e) Incidental benefits, including lodging, food, laundry, parking, or services furnished by the employer, use of the employer's property or equipment, and reimbursement for job-related expenses authorized by the employer, including moving and travel expenses and expenses related to professional development;

(f) Payments made to or on behalf of a contributor that are in excess of the annual compensation that may be taken into account by the retirement system under division (a)(17) of section 401 of the "Internal Revenue Code of 1986," 100 Stat. 2085, 26 U.S.C.A. 401(a)(17), as amended. For a contributor who first establishes membership before July 1, 1996, the annual compensation that may be taken into account by the retirement system shall be determined under division (d)(3) of section 13212 of the "Omnibus Budget Reconciliation Act of 1993," Pub. L. No. 103-66, 107 Stat. 472;

(g) Payments made under division (B), (C), or (E) of section 5923.05 of the Revised Code, Section 4 of Substitute Senate Bill No. 3 of the 119th general assembly, Section 3 of Amended Substitute Senate Bill No. 164 of the 124th general assembly, or Amended Substitute House Bill No. 405 of the 124th general assembly;

(h) Anything of value received by the contributor that is based on or attributable to retirement or an agreement to retire, except that payments made on or before January 1, 1989, that are based on or attributable to an agreement to retire shall be included in compensation if both of the following apply:

(i) The payments are made in accordance with contract provisions that were in effect prior to January 1, 1986.

(ii) The employer pays the retirement system an amount specified by the retirement board equal to the additional liability from the payments.

(3) The retirement board shall determine by rule whether any form of earnings not enumerated in this division is to be included in compensation, and its decision shall be final.

(W) "Disability benefit recipient" means a member who is receiving a disability benefit.

(X) "Actuary" means an individual who satisfies all of the following requirements:

(1) Is a member of the American academy of actuaries;

(2) Is an associate or fellow of the society of actuaries;

(3) Has a minimum of five years' experience in providing actuarial services to public retirement plans.

Sec. 3310.41. (A) As used in this section:

(1) "Alternative public provider" means either of the following providers that agrees to enroll a child in the provider's special education program to implement the child's individualized education program or an education plan developed by the school district under division (G) of this section and to which the child's parent owes fees for the services provided to the child:

(a) A school district that is not the school district in which the child is entitled to attend school;

(b) A public entity other than a school district.

(2) "Entitled to attend school" means entitled to attend school in a school district under section 3313.64 or 3313.65 of the Revised Code.

(3) "Formula ADM" has the same meaning as in section 3317.02 of the Revised Code.

(4) "Preschool child with a disability" and "individualized education program" have the same meanings as in section 3323.01 of the Revised Code.

(5) "Parent" has the same meaning as in section 3313.64 of the Revised Code, except that "parent" does not mean a parent whose custodial rights have been terminated. "Parent" also includes the custodian of a qualified special education child, when a court has granted temporary, legal, or permanent custody of the child to an individual other than either of the natural or adoptive parents of the child or to a government agency.

(6) "Qualified special education child" is a child who either was ~~either~~ enrolled in ~~or~~ eligible ~~to enter school in~~ the school district in which the child is entitled to attend school in any grade from preschool through twelve in the school year prior to the year in which a scholarship under this section is first sought for the child or is eligible to enter school in any grade preschool through twelve in the school district in which the child is entitled to attend school in the school year in which a scholarship under this section is first sought for the child and for whom any of the following conditions apply:

(a) The school district in which the child is entitled to attend school has identified the child as autistic. A child who has been identified as having a "pervasive developmental disorder - not otherwise specified (PPD-NOS)" shall be considered to be an autistic child for purposes of this section.

(b) The school district in which the child is entitled to attend school has developed an individualized education program under Chapter 3323. of the Revised Code for the child that includes services related to autism.

(c) The child has been diagnosed as autistic by a physician or psychologist.

(7) "Registered private provider" means a nonpublic school or other nonpublic entity that has been approved by the department and workforce to participate in the program established under this section.

(8) "Special education program" means a school or facility that provides special education and related services to children with disabilities.

(B) There is hereby established the autism scholarship program. Under the program, the department shall pay a scholarship under section 3317.022 of the Revised Code to the parent of each qualified special education child upon application of that parent pursuant to procedures and deadlines established by rule of the department. Each scholarship shall be used only to pay tuition for the child on whose behalf the scholarship is awarded to attend a special education program that

implements the child's individualized education program or education plan and that is operated by an alternative public provider or by a registered private provider, and to pay for other services agreed to by the provider and the parent of a qualified special education child that are not included in the individualized education program or education plan but are associated with educating the child. Upon agreement with the parent of a qualified special education child, the alternative public provider or the registered private provider may modify the services provided to the child. The purpose of the scholarship is to permit the parent of a qualified special education child the choice to send the child to a special education program, instead of the one operated by or for the school district in which the child is entitled to attend school, to receive the services prescribed in the child's individualized education program or education plan once the individualized education program or education plan is finalized and any other services agreed to by the provider and the parent of a qualified special education child. The services provided under the scholarship shall include an educational component or services designed to assist the child to benefit from the child's education.

A scholarship under this section shall not be awarded to the parent of a child while the child's individualized education program is being developed by the school district in which the child is entitled to attend school, or while any administrative or judicial mediation or proceedings with respect to the content of the child's individualized education program are pending. A scholarship under this section shall not be used for a child to attend a public special education program that operates under a contract, compact, or other bilateral agreement between the school district in which the child is entitled to attend school and another school district or other public provider, or for a child to attend a community school established under Chapter 3314. of the Revised Code. However, nothing in this section or in any rule adopted by the department shall prohibit a parent whose child attends a public special education program under a contract, compact, or other bilateral agreement, or a parent whose child attends a community school, from applying for and accepting a scholarship under this section so that the parent may withdraw the child from that program or community school and use the scholarship for the child to attend a special education program for which the parent is required to pay for services for the child.

Except for development of the child's individualized education program or education plan, the school district in which a qualified special education child is entitled to attend school and the child's school district of residence, as defined in section 3323.01 of the Revised Code, if different, are not obligated to provide the child with a free appropriate public education under Chapter 3323. of the Revised Code for as long as the child continues to attend the special education program operated by either an alternative public provider or a registered private provider for which a scholarship is awarded under the autism scholarship program. If at any time, the eligible applicant for the child decides no longer to accept scholarship payments and enrolls the child in the special education program of the school district in which the child is entitled to attend school, that district shall provide the child with a free appropriate public education under Chapter 3323. of the Revised Code.

A child attending a special education program with a scholarship under this section shall continue to be entitled to transportation to and from that program in the manner prescribed by law.

(C) As prescribed in division (A)(2)(h) of section 3317.03 of the Revised Code, a child who is not a preschool child with a disability for whom a scholarship is awarded under this section shall be counted in the formula ADM of the district in which the child is entitled to attend school and not in the formula ADM of any other school district.

(D) A scholarship shall not be paid under section 3317.022 of the Revised Code to a parent for payment of tuition owed to a nonpublic entity unless that entity is a registered private provider. The department shall approve entities that meet the standards established by rule of the department for the program established under this section.

(E) The department shall adopt rules under Chapter 119. of the Revised Code prescribing procedures necessary to implement this section, including, but not limited to, procedures and deadlines for parents to apply for scholarships, standards for registered private providers, and procedures for approval of entities as registered private providers.

The rules also shall specify that intervention services under the autism scholarship program may be provided by a qualified, credentialed provider, including, but not limited to, all of the following:

(1) A behavior analyst certified by a nationally recognized organization that certifies behavior analysts;

(2) A psychologist licensed to practice in this state under Chapter 4732. of the Revised Code;

(3) An independent school psychologist or school psychologist licensed to practice in this state under Chapter 4732. of the Revised Code;

(4) Any person employed by a licensed psychologist, licensed independent school psychologist, or licensed school psychologist, while carrying out specific tasks, under the licensee's supervision, as an extension of the licensee's legal and ethical authority as specified under Chapter 4732. of the Revised Code who is ascribed as "psychology trainee," "psychology assistant," "psychology intern," or other appropriate term that clearly implies their supervised or training status;

(5) Unlicensed persons holding a doctoral degree in psychology or special education from a program approved by the department;

(6) A "registered behavior technician" as described under rule 5123-9-41 of the Administrative Code working under the supervision and following the intervention plan of a certified Ohio behavior analyst or a behavior analyst certified by a nationally recognized organization that certifies behavior analysts;

(7) A "certified Ohio behavior analyst" under Chapter 4783. of the Revised Code;

(8) Any other qualified individual as determined by the department.

(F) The department shall provide reasonable notice to all parents of children receiving a scholarship under the autism scholarship program, alternative public providers, and registered

private providers of any amendment to a rule governing, or change in the administration of, the autism scholarship program.

(G) If a child qualifies for the autism scholarship program pursuant to a diagnosis under division (A)(6)(c) of this section and does not have an individualized education program that includes services related to autism, the school district in which the child is entitled to attend school shall develop an education plan for the child.

(H) Not later than the thirtieth day of June each year, each alternative public provider and registered private provider enrolling students receiving autism scholarships shall submit to the department, in a form and manner prescribed by the department, the tuition rates charged by the provider for the following school year.

(I) The department shall not require the parent of a student who applies for or receives a scholarship under this section to complete any kind of income verification regarding the student's family income.

Sec. 3313.608. (A)(1) Beginning with students who enter third grade in the school year that starts July 1, 2009, and until June 30, 2013, unless the student is excused under division (C) of section 3301.0711 of the Revised Code from taking the assessment described in this section, for any student who does not attain at least the equivalent level of achievement designated under division (A)(3) of section 3301.0710 of the Revised Code on the assessment prescribed under that section to measure skill in English language arts expected at the end of third grade, each school district, in accordance with the policy adopted under section 3313.609 of the Revised Code, shall do one of the following:

(a) Promote the student to fourth grade if the student's principal and reading teacher agree that other evaluations of the student's skill in reading demonstrate that the student is academically prepared to be promoted to fourth grade;

(b) Promote the student to fourth grade but provide the student with intensive intervention services in fourth grade;

(c) Retain the student in third grade.

(2) Beginning with students who enter third grade in the 2013-2014 school year, unless the student is excused under division (C) of section 3301.0711 of the Revised Code from taking the assessment described in this section, no school district shall promote to fourth grade any student who does not attain at least the equivalent level of achievement designated under division (A)(3) of section 3301.0710 of the Revised Code on the assessment prescribed under that section to measure skill in English language arts expected at the end of third grade, unless one of the following applies:

(a) The student is an English learner who has been enrolled in United States schools for less than three full school years and has had less than three years of instruction in an English as a second language program.

(b) The student is a child with a disability entitled to special education and related services under Chapter 3323. of the Revised Code and the student's individualized education program

exempts the student from retention under this division.

(c) The student demonstrates an acceptable level of performance on an alternative standardized reading assessment as determined by the department of education and workforce.

(d) All of the following apply:

(i) The student is a child with a disability entitled to special education and related services under Chapter 3323. of the Revised Code.

(ii) The student has taken the third grade English language arts achievement assessment prescribed under section 3301.0710 of the Revised Code.

(iii) The student's individualized education program or plan under section 504 of the "Rehabilitation Act of 1973," 87 Stat. 355, 29 U.S.C. 794, as amended, shows that the student has received intensive remediation in reading for two school years but still demonstrates a deficiency in reading.

(iv) The student previously was retained in any of grades kindergarten to three.

(e)(i) The student received intensive remediation for reading for two school years but still demonstrates a deficiency in reading and was previously retained in any of grades kindergarten to three.

(ii) A student who is promoted under division (A)(2)(e)(i) of this section shall continue to receive intensive reading instruction in grade four. The instruction shall include an altered instructional day that includes specialized diagnostic information and specific research-based reading strategies for the student that have been successful in improving reading among low-performing readers.

(f) A student's parent or guardian, in consultation with the student's reading teacher and building principal, requests that the student, regardless of if the student is reading at grade level, be promoted to the fourth grade.

A student who is promoted under division (A)(2)(f) of this section shall continue to receive intensive reading instruction in the same manner as a student retained under this section until the student is able to read at grade level.

(B)(1) Beginning in the 2012-2013 school year, to assist students in meeting the third grade guarantee established by this section, each school district board of education shall adopt policies and procedures with which it annually shall assess the reading skills of each student, except those students with significant cognitive disabilities or other disabilities as authorized by the department on a case-by-case basis, enrolled in kindergarten to third grade and shall identify students who are reading below their grade level. The reading skills assessment shall be completed by the thirtieth day of September for students in grades one to three, and by the twentieth day of instruction of the school year for students in kindergarten. Each district shall use the diagnostic assessment to measure reading ability for the appropriate grade level adopted under section 3301.079 of the Revised Code, or a comparable tool approved by the department of education and workforce, to identify such students. The policies and procedures shall require the students' classroom teachers to be involved in

the assessment and the identification of students reading below grade level. The assessment may be administered electronically using live, two-way video and audio connections whereby the teacher administering the assessment may be in a separate location from the student.

(2) For each student identified by the diagnostic assessment prescribed under this section as having reading skills below grade level, the district shall do both of the following:

(a) Provide to the student's parent or guardian, in writing, all of the following:

(i) Notification that the student has been identified as having a substantial deficiency in reading;

(ii) A description of the current services that are provided to the student;

(iii) A description of the proposed supplemental instructional services and supports that will be provided to the student that are designed to remediate the identified areas of reading deficiency;

(iv) Notification that if the student attains a score in the range designated under division (A) (3) of section 3301.0710 of the Revised Code on the assessment prescribed under that section to measure skill in English language arts expected at the end of third grade, the student shall be retained unless the student is exempt under division (A) of this section. The notification shall specify that the assessment under section 3301.0710 of the Revised Code is not the sole determinant of promotion and that additional evaluations and assessments are available to the student to assist parents and the district in knowing when a student is reading at or above grade level and ready for promotion.

(v) A statement that connects the child's proficiency level in reading to long-term outcomes of success related to proficiency in reading.

(b) Provide intensive reading instruction services and regular diagnostic assessments to the student immediately following identification of a reading deficiency until the development of the reading improvement and monitoring plan required by division (C) of this section. These intervention services shall be aligned with the science of reading as defined under section 3313.6028 of the Revised Code and include research-based reading strategies that have been shown to be successful in improving reading among low-performing readers and instruction targeted at the student's identified reading deficiencies.

(3) For each student retained under division (A) of this section, the district shall do all of the following:

(a) Provide intense remediation services until the student is able to read at grade level. The remediation services shall include intensive interventions in reading that address the areas of deficiencies identified under this section including, but not limited to, not less than ninety minutes of reading instruction per day, and may include any of the following:

(i) Small group instruction;

(ii) Reduced teacher-student ratios;

(iii) More frequent progress monitoring;

(iv) Tutoring or mentoring;

- (v) Transition classes containing third and fourth grade students;
- (vi) Extended school day, week, or year;
- (vii) Summer reading camps.

(b) Establish a policy for the mid-year promotion of a student retained under division (A) of this section who demonstrates that the student is reading at or above grade level;

(c) Provide each student with a teacher who satisfies one or more of the criteria set forth in division (H) of this section.

The district shall offer the option for students to receive applicable services from one or more providers other than the district. Providers shall be screened and approved by the district or the department of education and workforce. If the student participates in the remediation services and demonstrates reading proficiency in accordance with standards adopted by the department prior to the start of fourth grade, the district shall promote the student to that grade.

(4) For each student retained under division (A) of this section who has demonstrated proficiency in a specific academic ability field, each district shall provide instruction commensurate with student achievement levels in that specific academic ability field.

As used in this division, "specific academic ability field" has the same meaning as in section 3324.01 of the Revised Code.

(C) For each student required to be provided intervention services under this section, the district shall develop a reading improvement and monitoring plan within sixty days after receiving the student's results on the diagnostic assessment or comparable tool administered under division (B) (1) of this section. The district shall involve the student's parent or guardian and classroom teacher in developing the plan. The plan shall include all of the following:

- (1) Identification of the student's specific reading deficiencies;
- (2) A description of the additional instructional services and support that will be provided to the student to remediate the identified reading deficiencies;
- (3) Opportunities for the student's parent or guardian to be involved in the instructional services and support described in division (C)(2) of this section;
- (4) A process for monitoring the extent to which the student receives the instructional services and support described in division (C)(2) of this section;
- (5) A reading curriculum during regular school hours that does all of the following:
 - (a) Assists students to read at grade level;
 - (b) Provides scientifically based and reliable assessment;
 - (c) Provides initial and ongoing analysis of each student's reading progress.
- (6) A statement that if the student does not attain at least the equivalent level of achievement designated under division (A)(3) of section 3301.0710 of the Revised Code on the assessment prescribed under that section to measure skill in English language arts expected by the end of third grade, the student may be retained in third grade.
- (7) High-dosage tutoring opportunities aligned with the student's classroom instruction

through a state-approved vendor on the list of high-quality tutoring vendors under section 3301.136 of the Revised Code or a locally approved opportunity that aligns with high-dosage tutoring best practices. High-dosage tutoring opportunities shall include additional instruction time of at least three days per week, or at least fifty hours over thirty-six weeks.

The district shall continue to provide the plan developed under division (C) of this section until the student achieves the required level of skill in reading for the student's current grade level.

Each student with a reading improvement and monitoring plan under this division who enters third grade after July 1, 2013, shall be assigned to a teacher who satisfies one or more of the criteria set forth in division (H) of this section.

The district shall report any information requested by the department about the reading improvement monitoring plans developed under this division in the manner required by the department.

(D) Each school district shall report annually to the department on its implementation and compliance with this section using guidelines prescribed by the department. The director of education and workforce annually shall report to the governor and general assembly the number and percentage of students in grades kindergarten through four reading below grade level based on the diagnostic assessments administered under division (B) of this section and the achievement assessments administered under divisions (A)(1)(a) and (b) of section 3301.0710 of the Revised Code in English language arts, aggregated by school district and building; the types of intervention services provided to students; and, if available, an evaluation of the efficacy of the intervention services provided.

(E) Any summer remediation services funded in whole or in part by the state and offered by school districts to students under this section shall meet the following conditions:

(1) The remediation methods are based on reliable educational research.

(2) The school districts conduct assessment before and after students participate in the program to facilitate monitoring results of the remediation services.

(3) The parents of participating students are involved in programming decisions.

(F) Any intervention or remediation services required by this section shall include intensive, explicit, and systematic instruction.

(G) This section does not create a new cause of action or a substantive legal right for any person.

(H)(1) Except as provided under divisions (H)(2), (3), and (4) of this section, each student described in division (B)(3) or (C) of this section who enters third grade for the first time on or after July 1, 2013, shall be assigned a teacher who has at least one year of teaching experience and who satisfies one or more of the following criteria:

(a) The teacher holds a reading endorsement on the teacher's license and has attained a passing score on the corresponding assessment for that endorsement, as applicable.

(b) The teacher has completed a master's degree program with a major in reading.

(c) The teacher was rated "most effective" for reading instruction consecutively for the most recent two years based on assessments of student growth measures developed by a vendor and that is on the list of student assessments approved by the department under division (B)(2) of section 3319.112 of the Revised Code.

(d) The teacher was rated "above expected value added," in reading instruction, as determined by criteria established by the department, for the most recent, consecutive two years.

(e) The teacher has earned a passing score on a rigorous test of principles of scientifically research-based reading instruction as approved by the department.

(f) The teacher holds an educator license for teaching grades pre-kindergarten through three or four through nine issued on or after July 1, 2017.

(2) Notwithstanding division (H)(1) of this section, a student described in division (B)(3) or (C) of this section who enters third grade for the first time on or after July 1, 2013, may be assigned to a teacher with less than one year of teaching experience provided that the teacher meets one or more of the criteria described in divisions (H)(1)(a) to (f) of this section and that teacher is assigned a teacher mentor who meets the qualifications of division (H)(1) of this section.

(3) Notwithstanding division (H)(1) of this section, a student described in division (B)(3) or (C) of this section who enters third grade for the first time on or after July 1, 2013, but prior to July 1, 2016, may be assigned to a teacher who holds an alternative credential approved by the department or who has successfully completed training that is based on principles of scientifically research-based reading instruction that has been approved by the department. ~~Beginning on July 1, 2014, the~~ The alternative credentials and training described in division (H)(3) of this section shall be aligned with the reading competencies adopted by the ~~state board~~ department of education and workforce under section 3301.077 of the Revised Code.

(4) Notwithstanding division (H)(1) of this section, a student described in division (B)(3) or (C) of this section who enters third grade for the first time on or after July 1, 2013, may receive reading intervention or remediation services under this section from an individual employed as a speech-language pathologist who holds a license issued by the state speech and hearing professionals board under Chapter 4753. of the Revised Code and a registration under section 3319.221 of the Revised Code.

(5) A teacher, other than a student's teacher of record, may provide any services required under this section, so long as that other teacher meets the requirements of division (H) of this section and the teacher of record and the school principal agree to the assignment. Any such assignment shall be documented in the student's reading improvement and monitoring plan.

As used in this division, "teacher of record" means the classroom teacher to whom a student is assigned.

(I) Notwithstanding division (H) of this section, a teacher may teach reading to any student who is an English language learner, and has been in the United States for three years or less, or to a student who has an individualized education program developed under Chapter 3323. of the Revised

Code if that teacher holds an alternative credential approved by the department or has successfully completed training that is based on principles of scientifically research-based reading instruction that has been approved by the department. ~~Beginning on July 1, 2014, the~~ The alternative credentials and training described in this division shall be aligned with the reading competencies adopted by the ~~state board department~~ department of education and workforce under section 3301.077 of the Revised Code.

(J) If, on or after June 4, 2013, a school district or community school cannot furnish the number of teachers needed who satisfy one or more of the criteria set forth in division (H) of this section for the 2013-2014 school year, the school district or community school shall develop and submit a staffing plan by June 30, 2013. The staffing plan shall include criteria that will be used to assign a student described in division (B)(3) or (C) of this section to a teacher, credentials or training held by teachers currently teaching at the school, and how the school district or community school will meet the requirements of this section. The school district or community school shall post the staffing plan on its web site for the applicable school year.

Not later than March 1, 2014, and on the first day of March in each year thereafter, a school district or community school that has submitted a plan under this division shall submit to the department a detailed report of the progress the district or school has made in meeting the requirements under this section.

A school district or community school may request an extension of a staffing plan beyond the 2013-2014 school year. Extension requests must be submitted to the department not later than the thirtieth day of April prior to the start of the applicable school year. The department may grant extensions valid through the 2015-2016 school year.

(K) The department of education and workforce shall designate one or more staff members to provide guidance and assistance to school districts and community schools in implementing the third grade guarantee established by this section, including any standards or requirements adopted to implement the guarantee and to provide information and support for reading instruction and achievement.

Sec. 3313.7117. (A) As used in this section:

(1) "Licensed health care professional" means any of the following:

(a) A physician authorized under Chapter 4731. of the Revised Code to practice medicine and surgery or osteopathic medicine and surgery;

(b) A registered nurse, advanced practice registered nurse, or licensed practical nurse licensed under Chapter 4723. of the Revised Code;

(c) A physician assistant licensed under Chapter 4730. of the Revised Code.

(2) "Seizure disorder" means epilepsy or involuntary disturbance of brain function that may manifest as an impairment, loss of consciousness, behavioral abnormalities, sensory disturbance or convulsions.

(3) "Treating practitioner" means any of the following who has primary responsibility for treating a student's seizure disorder and has been identified as such by the student's parent, guardian,

or other person having care or charge of the student or, if the student is at least eighteen years of age, by the student:

(a) A physician authorized under Chapter 4731. of the Revised Code to practice medicine and surgery or osteopathic medicine and surgery;

(b) An advanced practice registered nurse who holds a current, valid license to practice nursing as an advanced practice registered nurse issued under Chapter 4723. of the Revised Code and is designated as a clinical nurse specialist or certified nurse practitioner in accordance with section 4723.42 of the Revised Code;

(c) A physician assistant who holds a license issued under Chapter 4730. of the Revised Code, holds a valid prescriber number issued by the state medical board, and has been granted physician-delegated prescriptive authority.

(B) A school nurse, or another district or school employee if a district or school does not have a school nurse, of each city, local, exempted village, and joint vocational school district and the governing authority of a chartered nonpublic school, acting in collaboration with a student's parents or guardian, shall create an individualized seizure action plan for each student enrolled in the school district or chartered nonpublic school who has an active seizure disorder diagnosis. A plan shall include all of the following components:

(1) A written request signed by the parent, guardian, or other person having care or charge of the student, required by division (C)(1) of section 3313.713 of the Revised Code, to have one or more drugs prescribed for a seizure disorder administered to the student;

(2) A written statement from the student's treating practitioner providing the drug information required by division (C)(2) of section 3313.713 of the Revised Code for each drug prescribed to the student for a seizure disorder.

(3) Any other component required by the ~~state board~~ department of education and workforce.

(C)(1) The school nurse or a school administrator if the district does not employ a school nurse, shall notify a school employee, contractor, and volunteer in writing regarding the existence and content of each seizure action plan in force if the employee, contractor, or volunteer does any of the following:

(a) Regularly interacts with the student;

(b) Has legitimate educational interest in the student or is responsible for the direct supervision of the student;

(c) Is responsible for transportation of the student to and from school.

(2) The school nurse or a school administrator if the district does not employ a school nurse, shall identify each individual who has received training under division (G) of this section in the administration of drugs prescribed for seizure disorders. The school nurse, or another district employee if a district does not employ a school nurse, shall coordinate seizure disorder care at that school and ensure that all staff described in division (C)(1) of this section are trained in the care of

students with seizure disorders.

(D) A drug prescribed to a student with a seizure disorder shall be provided to the school nurse or another person at the school who is authorized to administer it to the student if the district does not employ a full-time school nurse. The drug shall be provided in the container in which it was dispensed by the prescriber or a licensed pharmacist.

(E) A seizure action plan is effective only for the school year in which the written request described in division (B)(1) of this section was submitted and must be renewed at the beginning of each school year.

(F) A seizure action plan created under division (B) of this section shall be maintained in the office of the school nurse or school administrator if the district does not employ a full-time school nurse.

(G) A school district or governing authority of a chartered nonpublic school shall designate at least one employee at each school building it operates, aside from a school nurse, to be trained on the implementation of seizure action plans every two years. The district or governing authority shall provide or arrange for the training of the employee. The training must include and be consistent with guidelines and best practices established by a nonprofit organization that supports the welfare of individuals with epilepsy and seizure disorders, such as the Epilepsy Alliance Ohio or Epilepsy Foundation of Ohio or other similar organizations as determined by the department of education, and address all of the following:

- (1) Recognizing the signs and symptoms of a seizure;
- (2) The appropriate treatment for a student who exhibits the symptoms of a seizure;
- (3) Administering drugs prescribed for seizure disorders, subject to section 3313.713 of the

Revised Code.

A seizure training program under division (G) of this section shall not exceed one hour and shall qualify as a professional development activity for the renewal of educator licenses, including activities approved by local professional development committees under division (F) of section 3319.22 of the Revised Code. If the training is provided to a school district on portable media by a nonprofit entity, the training shall be provided free of charge.

(H) A board of education or governing authority shall require each person it employs as an administrator, guidance counselor, teacher, or bus driver to complete a minimum of one hour of self-study training or in-person training on seizure disorders not later than twenty-four months after the effective date of this section. Any such person employed after that date shall complete the training within ninety days of employment. The training shall qualify as a professional development activity for the renewal of educator licenses, including activities approved by local professional development committees under division (F) of section 3319.22 of the Revised Code.

(I)(1) A school or school district, a member of a board or governing authority, or a district or school employee is not liable in damages in a civil action for injury, death, or loss to person or property allegedly arising from providing care or performing duties under this section unless the act

or omission constitutes willful or wanton misconduct.

This section does not eliminate, limit, or reduce any other immunity or defense that a school district, member of a school district board of education, or school district employee may be entitled to under Chapter 2744. or any other provision of the Revised Code or under the common law of this state.

(2) A chartered nonpublic school or any officer, director, or employee of the school is not liable in damages in a civil action for injury, death, or loss to person or property allegedly arising from providing care or performing duties under this section unless the act or omission constitutes willful or wanton misconduct.

Sec. 3314.017. (A) The department of education and workforce shall prescribe by rules, adopted in accordance with Chapter 119. of the Revised Code, an academic performance rating and report card system that satisfies the requirements of this section for community schools that primarily serve students enrolled in dropout prevention and recovery programs as described in division (A)(4)(a) of section 3314.35 of the Revised Code, to be used in lieu of the system prescribed under sections 3302.03 and 3314.012 of the Revised Code beginning with the 2012-2013 school year. Each such school shall comply with the testing and reporting requirements of the system as prescribed by the department.

(B) Nothing in this section shall at any time relieve a school from its obligations under the "No Child Left Behind Act of 2001" to make "adequate yearly progress," as both that act and that term are defined in section 3302.01 of the Revised Code, or a school's amenability to the provisions of section 3302.04 or 3302.041 of the Revised Code. The department shall continue to report each school's performance as required by the act and to enforce applicable sanctions under section 3302.04 or 3302.041 of the Revised Code.

(C) The rules adopted by the department shall prescribe the following performance indicators for the rating and report card system required by this section:

(1) Graduation rate for each of the following student cohorts:

(a) The number of students who graduate in four years or less with a regular high school diploma divided by the number of students who form the adjusted cohort for the graduating class;

(b) The number of students who graduate in five years with a regular high school diploma divided by the number of students who form the adjusted cohort for the four-year graduation rate;

(c) The number of students who graduate in six years with a regular high school diploma divided by the number of students who form the adjusted cohort for the four-year graduation rate;

(d) The number of students who graduate in seven years with a regular high school diploma divided by the number of students who form the adjusted cohort for the four-year graduation rate;

(e) The number of students who graduate in eight years with a regular high school diploma divided by the number of students who form the adjusted cohort for the four-year graduation rate.

(2) The percentage of twelfth-grade students currently enrolled in the school who have attained the designated passing score on all of the state high school achievement assessments

required under division (B)(1) of section 3301.0710 of the Revised Code or the cumulative performance score on the end-of-course examinations prescribed under division (B)(2) of section 3301.0712 of the Revised Code, whichever applies, and other students enrolled in the school, regardless of grade level, who are within three months of their twenty-second birthday and have attained the designated passing score on all of the state high school achievement assessments or the cumulative performance score on the end-of-course examinations, whichever applies, by their twenty-second birthday;

(3) Annual measurable objectives as defined in section 3302.01 of the Revised Code;

(4) Growth in student achievement in reading, or mathematics, or both as measured by separate nationally norm-referenced assessments that have developed appropriate standards for students enrolled in dropout prevention and recovery programs, adopted or approved by the department.

(D)(1) The department's rules shall prescribe the expected performance levels and benchmarks for each of the indicators prescribed by division (C) of this section based on the data gathered by the department under division (G) of this section and simulations created by the department. Based on a school's level of attainment or nonattainment of the expected performance levels and benchmarks for each of the indicators, the department shall rate each school in one of the following categories:

(a) Exceeds standards;

(b) Meets standards;

(c) Does not meet standards.

(2) The department's rules shall establish all of the following:

(a) Performance levels and benchmarks for the indicators described in divisions (C)(1) to (3) of this section;

(b) Both of the following:

(i) Performance levels and benchmarks for the indicator described in division (C)(4) of this section;

(ii) Standards for awarding a community school described in division (A)(4)(a) of section 3314.35 of the Revised Code an overall designation, which shall be calculated as follows:

(I) Thirty per cent of the score shall be based on the indicators described in division (C)(1) of this section that are applicable to the school year for which the overall designation is granted.

(II) Thirty per cent of the score shall be based on the indicators described in division (C)(4) of this section.

(III) Twenty per cent of the score shall be based on the indicators described in division (C)(2) of this section.

(IV) Twenty per cent of the score shall be based on the indicators described in division (C)(3) of this section.

(3) If both of the indicators described in divisions (C)(1) and (2) of this section improve by

ten per cent for two consecutive years, a school shall be rated not less than "meets standards."

The rating and the relevant performance data for each school shall be posted on the department's web site, and a copy of the rating and data shall be provided to the governing authority of the community school.

(E)(1) For the 2012-2013 school year, the department shall issue a report card including the following performance measures, but without a performance rating as described in divisions (D)(1)(a) to (c) of this section, for each community school described in division (A)(4)(a) of section 3314.35 of the Revised Code:

(a) The graduation rates as described in divisions (C)(1)(a) to (c) of this section;

(b) The percentage of twelfth-grade students and other students who have attained a designated passing score on high school achievement assessments as described in division (C)(2) of this section;

(c) The statewide average for the graduation rates and assessment passage rates described in divisions (C)(1)(a) to (c) and (C)(2) of this section;

(d) Annual measurable objectives described in division (C)(3) of this section.

(2) For the 2013-2014 school year, the department shall issue a report card including the following performance measures for each community school described in division (A)(4)(a) of section 3314.35 of the Revised Code:

(a) The graduation rates described in divisions (C)(1)(a) to (d) of this section, including a performance rating as described in divisions (D)(1)(a) to (c) of this section;

(b) The percentage of twelfth-grade students and other students who have attained a designated passing score on high school achievement assessments as described in division (C)(2) of this section, including a performance rating as described in divisions (D)(1)(a) to (c) of this section;

(c) Annual measurable objectives described in division (C)(3) of this section, including a performance rating as described in divisions (D)(1)(a) to (c) of this section;

(d) Both of the following without an assigned rating:

(i) Growth in annual student achievement in reading and mathematics described in division (C)(4) of this section, if available;

(ii) Student outcome data, including postsecondary credit earned, nationally recognized career or technical certification, military enlistment, job placement, and attendance rate.

(3) Beginning with the 2014-2015 school year, and annually thereafter, the department shall issue a report card for each community school described in division (A)(4)(a) of section 3314.35 of the Revised Code that includes all of the following performance measures, including a performance rating for each measure as described in divisions (D)(1)(a) to (c) of this section:

(a) The graduation rates as described in division (C)(1) of this section;

(b) The percentage of twelfth-grade students and other students who have attained a designated passing score on high school achievement assessments as described in division (C)(2) of this section;

(c) Annual measurable objectives described in division (C)(3) of this section, including a performance rating as described in divisions (D)(1)(a) to (c) of this section;

(d) Growth in annual student achievement in reading and mathematics as described in division (C)(4) of this section;

(e) An overall performance designation for the school calculated under rules adopted under division (D)(2) of this section.

The department shall also include student outcome data, including postsecondary credit earned, nationally recognized career or technical certification, military enlistment, job placement, attendance rate, and progress on closing achievement gaps for each school. This information shall not be included in the calculation of a school's performance rating.

(F) Not later than the thirty-first day of July of each year, the department shall submit preliminary report card data for overall academic performance for each performance measure prescribed in division (E)(3) of this section for each community school to which this section applies.

(G) For the purposes of prescribing performance levels and benchmarks under division (D) of this section, the department shall gather and analyze data from prior school years for each community school described in division (A)(4)(a) of section 3314.35 of the Revised Code. Each such school shall cooperate with the department. The department shall consult with stakeholder groups in performing its duties under this division.

(H) The department shall review the performance levels and benchmarks for performance indicators in the report card issued under this section and may revise them based on the data collected under division (G) of this section.

(I) For the purposes of division (F) of section 3314.351 of the Revised Code, the department shall recalculate the ratings for each school under division (E)(3) of this section for the 2017-2018 school year and calculate the ratings under that division for the 2018-2019 school year using the indicators prescribed by division (C) of this section, as it exists on and after July 18, 2019.

Sec. 3314.091. (A) A school district is not required to provide transportation for any native student enrolled in a community school if the district board of education has entered into an agreement with the community school's governing authority that designates the community school as responsible for providing or arranging for the transportation of the district's native students to and from the community school. For any such agreement to be effective, it must be certified by the director of education and workforce as having met all of the following requirements:

(1) It is submitted to the department of education and workforce by a deadline which shall be established by the department.

(2) In accordance with divisions (C)(1) and (2) of this section, it specifies qualifications, such as residing a minimum distance from the school, for students to have their transportation provided or arranged.

(3) The transportation provided by the community school is subject to all provisions of the Revised Code and all rules adopted under the Revised Code pertaining to pupil transportation.

(4) The sponsor of the community school also has signed the agreement.

(B)(1) For the school year that begins on July 1, 2007, a school district is not required to provide transportation for any native student enrolled in a community school, if the community school during the previous school year transported the students enrolled in the school or arranged for the students' transportation, even if that arrangement consisted of having parents transport their children to and from the school, but did not enter into an agreement to transport or arrange for transportation for those students under division (A) of this section, and if the governing authority of the community school by July 15, 2007, submits written notification to the district board of education stating that the governing authority is accepting responsibility for providing or arranging for the transportation of the district's native students to and from the community school.

(2) Except as provided in division (B)(4) of this section, for any school year subsequent to the school year that begins on July 1, 2007, a school district is not required to provide transportation for any native student enrolled in a community school if the governing authority of the community school, by the first day of August, submits written notification to the district board of education stating that the governing authority is accepting responsibility for providing or arranging for the transportation of the district's native students to and from the community school. If the governing authority of the community school has previously accepted responsibility for providing or arranging for the transportation of a district's native students to and from the community school, under division (B)(1) or (2) of this section, and has since relinquished that responsibility under division (B)(3) of this section, the governing authority shall not accept that responsibility again unless the district board consents to the governing authority's acceptance of that responsibility.

(3) A governing authority's acceptance of responsibility under division (B)(1) or (2) of this section shall cover an entire school year, and shall remain in effect for subsequent school years unless the governing authority submits written notification to the district board that the governing authority is relinquishing the responsibility. However, a governing authority shall not relinquish responsibility for transportation before the end of a school year, and shall submit the notice relinquishing responsibility by the thirty-first day of January, in order to allow the school district reasonable time to prepare transportation for its native students enrolled in the school.

(4)(a) For any school year that begins on or after July 1, 2014, a school district is not required to provide transportation for any native student enrolled in a community school scheduled to open for operation in the current school year, if the governing authority of the community school, by the fifteenth day of April of the previous school year, submits written notification to the district board of education stating that the governing authority is accepting responsibility for providing or arranging for the transportation of the district's native students to and from the community school.

(b) The governing authority of a community school that accepts responsibility for transporting its students under division (B)(4)(a) of this section shall comply with divisions (B)(2) and (3) of this section to renew or relinquish that authority for subsequent school years.

(C)(1) A community school governing authority that enters into an agreement under division

(A) of this section, or that accepts responsibility under division (B) of this section, shall provide or arrange transportation free of any charge for each of its enrolled students who is required to be transported under section 3327.01 of the Revised Code. The governing authority shall report to the department of education and workforce the number of students transported or for whom transportation is arranged under this section in accordance with rules adopted by the department.

(2) The governing authority may provide or arrange transportation for any other enrolled student who is not eligible for transportation in accordance with division (C)(1) of this section and may charge a fee for such service up to the actual cost of the service.

(3) Notwithstanding anything to the contrary in division (C)(1) or (2) of this section, a community school governing authority shall provide or arrange transportation free of any charge for any disabled student enrolled in the school for whom the student's individualized education program developed under Chapter 3323. of the Revised Code specifies transportation.

(D) A community school shall use payments received under division ~~(H)~~(I) of section 3317.0212 of the Revised Code solely to pay the costs of providing or arranging for the transportation of students who are eligible as specified in section 3327.01 of the Revised Code and division (C)(1) of this section, which may include payments to a parent, guardian, or other person in charge of a child in lieu of transportation.

(E) Except when arranged through payment to a parent, guardian, or person in charge of a child, transportation provided or arranged for by a community school pursuant to an agreement under this section is subject to all provisions of the Revised Code, and all rules adopted under the Revised Code, pertaining to the construction, design, equipment, and operation of school buses and other vehicles transporting students to and from school. The drivers and mechanics of the vehicles are subject to all provisions of the Revised Code, and all rules adopted under the Revised Code, pertaining to drivers and mechanics of such vehicles. The community school also shall comply with sections 3313.201, 3327.09, and 3327.10 of the Revised Code, division (B) of section 3327.16 of the Revised Code and, subject to division (C)(1) of this section, sections 3327.01 and 3327.02 of the Revised Code, as if it were a school district.

Sec. 3317.16. The department of education and workforce shall compute and distribute state core foundation funding to each funding unit that is a joint vocational school district for the fiscal year as follows:

For fiscal years 2024 and 2025:

The district's funding base + [(the district's state core foundation funding components for that fiscal year calculated under divisions (A)(1), (2), (4), (5), and (6) of this section - the district's general funding base) X the district's general phase-in percentage for that fiscal year] + [(the district's disadvantaged pupil impact aid for that fiscal year calculated under division (A)(3) of this section - the district's disadvantaged pupil impact aid funding base) X the district's phase-in percentage for disadvantaged pupil impact aid for that fiscal year]

For fiscal year 2026 and each fiscal year thereafter, the sum of the district's state core

foundation funding components for that fiscal year calculated under divisions (A)(1), (2), (3), (4), (5), and (6) of this section.

(A) A district's state core foundation funding components shall be all of the following:

(1) The district's state share of the base cost, which is equal to the following:

(a) For fiscal years 2024 and 2025, an amount calculated according to the following formula:

(The district's base cost calculated under section 3317.012 of the Revised Code) - (0.0005 X the lesser of the district's three-year average valuation or the district's most recent valuation)

However, no district shall receive an amount under division (A)(1) of this section that is less than ~~0.05~~0.10 times the base cost calculated for the district under section 3317.012 of the Revised Code.

(b) For fiscal year 2026 and each fiscal year thereafter, an amount calculated in a manner determined by the general assembly.

(2) Additional state aid for special education and related services provided under Chapter 3323. of the Revised Code calculated as follows:

(a) For fiscal years 2024 and 2025, the sum of the following:

(i) The district's category one special education ADM X the multiple specified in division (A) of section 3317.013 of the Revised Code X the statewide average base cost per pupil for that fiscal year X the district's state share percentage;

(ii) The district's category two special education ADM X the multiple specified in division (B) of section 3317.013 of the Revised Code X the statewide average base cost per pupil for that fiscal year X the district's state share percentage;

(iii) The district's category three special education ADM X the multiple specified in division (C) of section 3317.013 of the Revised Code X the statewide average base cost per pupil for that fiscal year X the district's state share percentage;

(iv) The district's category four special education ADM X the multiple specified in division (D) of section 3317.013 of the Revised Code X the statewide average base cost per pupil for that fiscal year X the district's state share percentage;

(v) The district's category five special education ADM X the multiple specified in division (E) of section 3317.013 of the Revised Code X the statewide average base cost per pupil for that fiscal year X the district's state share percentage;

(vi) The district's category six special education ADM X the multiple specified in division (F) of section 3317.013 of the Revised Code X the statewide average base cost per pupil for that fiscal year X the district's state share percentage.

(b) For fiscal year 2026 and each fiscal year thereafter, the sum of the following:

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

(ii) An amount calculated in a manner determined by the general assembly times the funding unit's category two special education ADM;

(iii) An amount calculated in a manner determined by the general assembly times the funding unit's category three special education ADM;

(iv) An amount calculated in a manner determined by the general assembly times the funding unit's category four special education ADM;

(v) An amount calculated in a manner determined by the general assembly times the funding unit's category five special education ADM;

(vi) An amount calculated in a manner determined by the general assembly times the funding unit's category six special education ADM.

(3) Disadvantaged pupil impact aid calculated as follows:

(a) For fiscal years 2024 and 2025, an amount calculated according to the following formula:

$\$422 \times$ the district's economically disadvantaged index \times the number of students who are economically disadvantaged as certified under division (D)(2)(p) of section 3317.03 of the Revised Code

(b) For fiscal year 2026 and each fiscal year thereafter, an amount calculated in a manner determined by the general assembly.

(4) English learner funds calculated as follows:

(a) For fiscal years 2024 and 2025, the sum of the following:

(i) The district's category one English learner ADM \times the multiple specified in division (A) of section 3317.016 of the Revised Code \times the statewide average base cost per pupil for that fiscal year \times the district's state share percentage;

(ii) The district's category two English learner ADM \times the multiple specified in division (B) of section 3317.016 of the Revised Code \times the statewide average base cost per pupil for that fiscal year \times the district's state share percentage;

(iii) The district's category three English learner ADM \times the multiple specified in division (C) of section 3317.016 of the Revised Code \times the statewide average base cost per pupil for that fiscal year \times the district's state share percentage.

(b) For fiscal year 2026 and each fiscal year thereafter, the sum of the following:

(i) An amount calculated in a manner determined by the general assembly times the funding unit's category one English learner ADM;

(ii) An amount calculated in a manner determined by the general assembly times the funding unit's category two English learner ADM;

(iii) An amount calculated in a manner determined by the general assembly times the funding unit's category three English learner ADM.

(5) Career-technical education funds calculated under division (C) of section 3317.014 of the Revised Code.

(6) Career-technical education associated services funds calculated under division (D) of section 3317.014 of the Revised Code.

(B)(1) If a joint vocational school district's costs for a fiscal year for a student in its

categories two through six special education ADM exceed the threshold cost for serving the student, as specified in division (B) of section 3317.0214 of the Revised Code, the district may submit to the department documentation, as prescribed by the department, of all of its costs for that student. Upon submission of documentation for a student of the type and in the manner prescribed, the department shall pay to the district an amount equal to the sum of the following:

(a) One-half of the district's costs for the student in excess of the threshold cost;

(b) The product of one-half of the district's costs for the student in excess of the threshold cost multiplied by the district's state share percentage.

(2) The district shall report under division (B)(1) of this section, and the department shall pay for, only the costs of educational expenses and the related services provided to the student in accordance with the student's individualized education program. Any legal fees, court costs, or other costs associated with any cause of action relating to the student may not be included in the amount.

(C)(1) For each student with a disability receiving special education and related services under an individualized education program, as defined in section 3323.01 of the Revised Code, at a joint vocational school district, the resident district or, if the student is enrolled in a community school, the community school shall be responsible for the amount of any costs of providing those special education and related services to that student that exceed the sum of the amount calculated for those services attributable to that student under division (A) of this section.

Those excess costs shall be calculated using a formula approved by the department.

(2) The board of education of the joint vocational school district may report the excess costs calculated under division (C)(1) of this section to the department.

(3) If the board of education of the joint vocational school district reports excess costs under division (C)(2) of this section, the department shall pay the amount of excess cost calculated under division (C)(2) of this section to the joint vocational school district and shall deduct that amount as provided in division (C)(3)(a) or (b) of this section, as applicable:

(a) If the student is not enrolled in a community school, the department shall deduct the amount from the account of the student's resident district pursuant to division (J) of section 3317.023 of the Revised Code.

(b) If the student is enrolled in a community school, the department shall deduct the amount from the account of the community school pursuant to section 3314.083 of the Revised Code.

(D) A joint vocational school district shall spend the funds it receives under division (A)(3) of this section in accordance with section 3317.25 of the Revised Code.

(E) For fiscal years 2024 and 2025, a school district shall spend the funds it receives under division (A)(4) of this section only for services for English learners.

(F) As used in this section:

(1) "Community school" means a community school established under Chapter 3314. of the Revised Code.

(2) "Resident district" means the city, local, or exempted village school district in which a

student is entitled to attend school under section 3313.64 or 3313.65 of the Revised Code.

Sec. 3317.22. (A) As used in this section:

(1) "Eligible internet- or computer-based community school" means an internet- or computer-based community school in which a majority of the students were enrolled in a dropout prevention and recovery program.

(2) "Statewide average base cost per-pupil" has the same meaning as in section 3317.02 of the Revised Code.

(3) "Internet- or computer-based community school" has the same meaning as in section 3314.02 of the Revised Code.

(B) The department of education and workforce shall establish a program to provide additional funding for students enrolled in grades eight through twelve in eligible internet- or computer-based community schools. An eligible internet- or computer-based community school may choose to participate in the program by notifying the department not later than the first day of February of the school year in which the school will participate in the program in a form and manner determined by the department.

(C) The department shall require each eligible internet- or computer-based community school that chooses to participate in the program to report all information that is necessary to make payments under division (D) of this section.

(D) The department shall calculate an additional payment for each eligible internet- or computer-based community school that chooses to participate in the program, as follows:

(1) Compute the lesser of the following for each student enrolled in grades eight through twelve:

(a) The statewide average base cost per-pupil X the maximum full-time equivalency for the portion of the school year for which the student is enrolled in the school;

(b) The sum of the following:

(i) A one-time payment of \$1,750. In the case of a student enrolled in the school for the first time for the school year for which the payment is being made, payment shall be made under division (D)(1)(b)(i) of this section at least thirty days after the student is considered to be enrolled in the school in accordance with division (H)(2) of section 3314.08 of the Revised Code, provided the student has been continuously enrolled in the school during that time, as determined by the department. In the case of a student that was enrolled in the school for the prior school year, payment shall be made under division (D)(1)(b)(i) of this section at least thirty days after the student has started to participate in learning opportunities for the school year for which the payment is being made, provided the student has been continuously enrolled in the school during that time, as determined by the department.

(ii) The statewide average base cost per-pupil X (1/920) X the lesser of the number of hours the student participates in learning opportunities in that fiscal year or 920;

(iii) The lesser of (\$500 X either the number of courses completed by the student in that

fiscal year, in the case of a student enrolled in grade eight, or the number of credits earned by the student in that fiscal year, in the case of a student enrolled in grades nine through twelve) or \$2,500.

(2) Compute the sum of the amounts calculated under division (D)(1) of this section for all students enrolled in grades eight through twelve.

(3) Compute the school's payment in accordance with the following formula:

(The amount determined under division (D)(2) of this section) - (the number of full-time equivalent students enrolled in grades eight through twelve in the school X the statewide average base cost per-pupil)

If the amount computed under division (D)(3) is a negative number, the school shall not receive a payment under this section.

(E)(1) The department may complete a review of the enrollment of each eligible internet- or computer-based community school that chooses to participate in the program in accordance with division (K) of section 3314.08 of the Revised Code. If the department determines a school has been overpaid based on a review completed under division (E)(1) of this section, the department shall require a repayment of the overpaid funds and may require the school to establish a plan to improve the reporting of enrollment.

(2) To the extent that an eligible internet- or computer-based community school that chooses to participate in the program had, for the prior school year, a percentage of student engagement in learning opportunities that was less than sixty-five per cent, the school shall provide to the department a meaningful plan for increasing student engagement.

(3) All eligible internet- or computer-based community schools that choose to participate in the program shall implement programming or protocol which documents enrollment and participation in learning opportunities in order to participate in the program.

Sec. 3318.05. For purposes of this section, "conditional approval" includes any conditional approval made by the Ohio facilities commission and approved by the controlling board in calendar year 2023.

The conditional approval of the Ohio facilities construction commission for a project shall lapse and the amount reserved and encumbered for such project shall be released unless the school district board accepts such conditional approval within one hundred twenty days following the date of certification of the conditional approval to the school district board and the electors of the school district vote favorably on both of the propositions described in divisions (A) and (B) of this section within sixteen months of the date of such certification, except that a school district described in division (C) of this section does not need to submit the proposition described in division (B) of this section. The propositions described in divisions (A) and (B) of this section shall be combined in a single proposal. If the district board or the district's electors fail to meet such requirements and the amount reserved and encumbered for the district's project is released, the district shall be given first priority for project funding as such funds become available, subject to section 3318.054 of the Revised Code.

(A) On the question of issuing bonds of the school district board, for the school district's portion of the basic project cost, in an amount equal to the school district's portion of the basic project cost less the amount of the proceeds of any securities authorized or to be authorized under division (J) of section 133.06 of the Revised Code and dedicated by the school district board to payment of the district's portion of the basic project cost; and

(B) On the question of levying a tax the proceeds of which shall be used to pay the cost of maintaining or upgrading the classroom facilities included in the project. Such tax shall be at the rate of not less than one-half mill for each dollar of valuation for a period of twenty-three years, subject to any extension approved under section 3318.061 of the Revised Code.

(C) If a school district has in place a tax levied under section 5705.21 of the Revised Code for general permanent improvements for a continuing period of time and the proceeds of such tax can be used for maintenance or upgrades, or if a district agrees to the transfers described in section 3318.051 of the Revised Code, the school district need not levy the additional tax required under division (B) of this section, provided the school district board includes in the agreement entered into under section 3318.08 of the Revised Code provisions either:

(1) Earmarking an amount from the proceeds of that permanent improvement tax for maintenance or upgrades of classroom facilities equivalent to the amount of the additional tax and for the equivalent number of years otherwise required under this section;

(2) Requiring the transfer of money in accordance with section 3318.051 of the Revised Code.

The district board subsequently may rescind the agreement to make the transfers under section 3318.051 of the Revised Code only so long as the electors of the district have approved, in accordance with section 3318.063 of the Revised Code, the levy of a tax for the maintenance or upgrades of the classroom facilities acquired under the district's project and that levy continues to be collected as approved by the electors.

(D) Proceeds of the tax to be used for maintenance or upgrade of the classroom facilities under either division (B) or (C)(1) of this section, and transfers of money in accordance with section 3318.051 of the Revised Code shall be deposited into a separate fund established by the school district for such purpose.

(E) Proceeds of the tax to be used for maintenance or upgrades of the classroom facilities under either division (B) or (C)(1) of this section shall not be used to upgrade classroom facilities, unless the district board submits to the Ohio facilities construction commission a proposal regarding the use of those proceeds for upgrades and the commission approves the proposal.

Sec. 3318.41. (A)(1) The Ohio facilities construction commission annually shall assess the classroom facilities needs of the number of joint vocational school districts that the commission reasonably expects to be able to provide assistance to in a fiscal year, based on the amount set aside for that fiscal year under division (B) of section 3318.40 of the Revised Code and the order of priority prescribed in division (B) of section 3318.42 of the Revised Code, except that in fiscal year

2004 the commission shall conduct at least the five assessments prescribed in division (E) of section 3318.40 of the Revised Code.

Upon conducting an assessment of the classroom facilities needs of a school district, the commission shall make a determination of all of the following:

(a) The number of classroom facilities to be included in a project and the basic project cost of acquiring the classroom facilities included in the project. The number of facilities and basic project cost shall be determined in accordance with the specifications adopted under section 3318.311 of the Revised Code except to the extent that compliance with such specifications is waived by the commission pursuant to the rule of the commission adopted under division (F) of section 3318.40 of the Revised Code.

(b) The school district's portion of the basic project cost as determined under division (C) of section 3318.42 of the Revised Code;

(c) The remaining portion of the basic project cost that shall be supplied by the state;

(d) The amount of the state's portion of the basic project cost to be encumbered in accordance with section 3318.11 of the Revised Code in the current and subsequent fiscal years from funds set aside under division (B) of section 3318.40 of the Revised Code.

(2) Divisions (A), (C), and (D) of section 3318.03 of the Revised Code apply to any project under sections 3318.40 to 3318.45 of the Revised Code.

(B)(1) If the commission makes a determination under division (A) of this section in favor of the acquisition of classroom facilities for a project under sections 3318.40 to 3318.45 of the Revised Code, such project shall be conditionally approved. Such conditional approval shall be submitted to the controlling board for approval. The controlling board shall immediately approve or reject the commission's determination, conditional approval, the amount of the state's portion of the basic project cost, and the amount of the state's portion of the basic project cost to be encumbered in the current fiscal year. In the event of approval by the controlling board, the commission shall certify the conditional approval to the joint vocational school district board of education and shall encumber the approved funds for the current fiscal year.

(2) No school district that receives assistance under sections 3318.40 to 3318.45 of the Revised Code shall have another such project conditionally approved until the expiration of twenty years after the school district's prior project was conditionally approved, unless the school district board demonstrates to the satisfaction of the commission that the school district has experienced since conditional approval of its prior project an exceptional increase in enrollment or program requirements significantly above the school district's design capacity under that prior project as determined by rule of the commission. Any rule adopted by the commission to implement this division shall be tailored to address the classroom facilities needs of joint vocational school districts.

(C) In addition to generating the amount of the school district's portion of the basic project cost as determined under division (C) of section 3318.42 of the Revised Code, in order for a school district to receive assistance under sections 3318.40 to 3318.45 of the Revised Code, the school

district board shall set aside school district moneys for the maintenance of the classroom facilities included in the school district's project in the amount and manner prescribed in section 3318.43 of the Revised Code.

(D)(1) The conditional approval for a project certified under division (B)(1) of this section shall lapse and the amount reserved and encumbered for such project shall be released unless both of the following conditions are satisfied:

(a) Within one hundred twenty days following the date of certification of the conditional approval to the joint vocational school district board, the school district board accepts the conditional approval and certifies to the commission the school district board's plan to generate the school district's portion of the basic project cost, as determined under division (C) of section 3318.42 of the Revised Code, and to set aside moneys for maintenance of the classroom facilities acquired under the project, as prescribed in section 3318.43 of the Revised Code.

(b) Within sixteen months following the date of certification of the conditional approval to the school district board, the electors of the school district vote favorably on any ballot measures proposed by the school district board to generate the school district's portion of the basic project cost.

For purposes of this section, "conditional approval" includes any conditional approval made by the Ohio facilities commission and approved by the controlling board in calendar year 2023.

(2) If the school district board or electors fail to satisfy the conditions prescribed in division (D)(1) of this section and the amount reserved and encumbered for the school district's project is released, the school district shall be given first priority over other joint vocational school districts for project funding under sections 3318.40 to 3318.45 of the Revised Code as such funds become available, subject to section 3318.054 of the Revised Code.

(E) If the conditions prescribed in division (D)(1) of this section are satisfied, the commission and the school district board shall enter into an agreement as prescribed in section 3318.08 of the Revised Code and shall proceed with the development of plans, cost estimates, designs, drawings, and specifications as prescribed in section 3318.091 of the Revised Code.

(F) Costs in excess of those approved by the commission under section 3318.091 of the Revised Code shall be payable only as provided in sections 3318.042 and 3318.083 of the Revised Code.

(G) Advertisement for bids and the award of contracts for construction of any project under sections 3318.40 to 3318.45 of the Revised Code shall be conducted in accordance with section 3318.10 of the Revised Code.

(H) In accordance with division (R) of section 3318.08 of the Revised Code, the state funds reserved and encumbered and the funds provided by the school district to pay the basic project cost of a project under sections 3318.40 to 3318.45 of the Revised Code shall be spent simultaneously in proportion to the state's and the school district's respective portions of that basic project cost.

(I) Sections 3318.13, 3318.14, and 3318.16 of the Revised Code apply to projects under

sections 3318.40 to 3318.45 of the Revised Code.

Sec. 3319.0812. (A) The state board of education shall adopt rules in accordance with Chapter 119. of the Revised Code, establishing the standards and requirements for obtaining a pre-service teacher permit. The permit shall be required for an individual who is enrolled in an educator preparation program in order to participate in any student classroom teaching or other training experience that involves students in any of grades pre-kindergarten through twelve in a public or chartered nonpublic school and that is required for completion of the program.

(B) Notwithstanding section 3319.226 of the Revised Code, a school district or school may employ an individual who holds a permit issued under this section as a substitute teacher. The individual may teach for up to the equivalent of one full semester, subject to the approval of the employing district board of education or school governing authority and may be compensated for that service. The district superintendent or chief administrator of the school may request that the board or governing authority approve one or more additional subsequent semester-long periods of teaching for the individual.

(C) A pre-service teacher permit shall be valid for three years. The state board, on a case-by-case basis, may extend the permit's duration as needed to enable the permit holder to complete the educator preparation program in which the permit holder is enrolled.

(D) An individual applying for a pre-service teacher permit shall be subject to a criminal records check as prescribed by section 3319.39 of the Revised Code. In the manner prescribed by the state board, the individual shall submit the criminal records check to the state board. The state board shall use the information submitted to enroll the individual in the retained applicant fingerprint database, established under section 109.5721 of the Revised Code, in the same manner as any teacher licensed under ~~section~~ sections 3319.22 to 3319.31 of the Revised Code.

If the state board receives notification of the arrest or conviction of an individual under division (D) of this section, the ~~department~~ state board shall promptly notify the applicable educator preparation program and any school district or school in which the pre-service teacher has been employed or assigned as part of the program and may take any action authorized under sections 3319.31 and 3319.311 of the Revised Code that it considers to be appropriate. Upon receiving notification from the state board of an arrest or conviction of an individual under division (D) of this section, the educator preparation program shall provide to the ~~department~~ state board a list of all school districts and schools to which the pre-service teacher has been assigned as a part of the program.

Sec. 3319.22. (A)(1) The state board of education shall issue the following educator licenses:

(a) A resident educator license, which shall be valid for two years and shall be renewable for reasons specified by rules adopted by the state board pursuant to division (A)(3) of this section. The state board, on a case-by-case basis, may extend the license's duration as necessary to enable the license holder to complete the Ohio teacher residency program established under section 3319.223 of the Revised Code;

(b) A professional educator license, which shall be valid for five years and shall be renewable;

(c) A senior professional educator license, which shall be valid for five years and shall be renewable;

(d) A lead professional educator license, which shall be valid for five years and shall be renewable.

~~Licenses Subject to division (A)(4) of this section, licenses issued under division (A)(1) of this section on and after the effective date of this amendment December 29, 2023, shall specify whether the educator is licensed to teach grades pre-kindergarten through eight or grades six through twelve. The changes to the grade band specifications under this section shall not apply to a person who holds a license under division (A)(1) of this section prior to the effective date of this amendment December 29, 2023. Further, the changes to the grade band specifications under this section shall not apply to any license issued to teach in the area of computer information science, bilingual education, dance, drama or theater, world language, health, library or media, music, physical education, teaching English to speakers of other languages, career-technical education, or visual arts or to any license issued to an intervention specialist, including a gifted intervention specialist, or to any other license that does not align to the grade band specifications.~~

(2)(a) Except as provided in division (A)(2)(b) of this section, the state board may issue any additional educator licenses of categories, types, and levels the board elects to provide.

(b) Not later than December 31, 2024, the state board shall cease licensing school psychologists. The state board shall coordinate with the state board of psychology to transition to licensure under Chapter 4732. of the Revised Code any school psychologists licensed under rules adopted in accordance with sections 3301.07 and 3319.22 of the Revised Code.

(3) Except as provided in division (I) of this section, the state board shall adopt rules establishing the standards and requirements for obtaining each educator license issued under this section. The rules shall also include the reasons for which a resident educator license may be renewed under division (A)(1)(a) of this section.

(4) Notwithstanding the requirement that each license issued under division (A)(1) of this section specify the grade band in which the educator is licensed to teach, a school district or community school may employ an educator to teach outside of the designated grade band by not more than two grade levels and for not more than two school years at a time. The school district superintendent or governing authority of the community school may renew that teacher's eligibility to teach in accordance with this division on a biennial basis.

(B) Except as provided in division (I) of this section, the rules adopted under this section shall require at least the following standards and qualifications for the educator licenses described in division (A)(1) of this section:

(1) An applicant for a resident educator license shall hold at least a bachelor's degree from an accredited teacher preparation program or be a participant in the teach for America program and

meet the qualifications required under section 3319.227 of the Revised Code.

(2) An applicant for a professional educator license shall:

(a) Hold at least a bachelor's degree from an institution of higher education accredited by a regional accrediting organization;

(b) Have successfully completed the Ohio teacher residency program established under section 3319.223 of the Revised Code, if the applicant's current or most recently issued license is a resident educator license issued under this section or an alternative resident educator license issued under section 3319.26 of the Revised Code.

(3) An applicant for a senior professional educator license shall:

(a) Hold at least a master's degree from an institution of higher education accredited by a regional accrediting organization;

(b) Have previously held a professional educator license issued under this section or section 3319.222 or under former section 3319.22 of the Revised Code;

(c) Meet the criteria for the accomplished or distinguished level of performance, as described in the standards for teachers adopted by the state board under section 3319.61 of the Revised Code.

(4) An applicant for a lead professional educator license shall:

(a) Hold at least a master's degree from an institution of higher education accredited by a regional accrediting organization;

(b) Have previously held a professional educator license or a senior professional educator license issued under this section or a professional educator license issued under section 3319.222 or former section 3319.22 of the Revised Code;

(c) Meet the criteria for the distinguished level of performance, as described in the standards for teachers adopted by the state board under section 3319.61 of the Revised Code;

(d) Either hold a valid certificate issued by the national board for professional teaching standards or meet the criteria for a master teacher or other criteria for a lead teacher adopted by the educator standards board under division (F)(4) or (5) of section 3319.61 of the Revised Code.

(C) The state board shall align the standards and qualifications for obtaining a principal license with the standards for principals adopted by the state board under section 3319.61 of the Revised Code.

(D) If the state board requires any examinations for educator licensure, the state board shall provide the results of such examinations received by the state board to the chancellor of higher education, in the manner and to the extent permitted by state and federal law.

(E) Any rules the state board of education adopts, amends, or rescinds for educator licenses under this section or any other law shall be adopted, amended, or rescinded under Chapter 119. of the Revised Code except as follows:

(1) Notwithstanding division (E) of section 119.03 and division (A)(1) of section 119.04 of the Revised Code, in the case of the adoption of any rule or the amendment or rescission of any rule that necessitates institutions' offering preparation programs for educators and other school personnel

that are approved by the chancellor of higher education under section 3333.048 of the Revised Code to revise the curriculum of those programs, the effective date shall not be as prescribed in division (E) of section 119.03 and division (A)(1) of section 119.04 of the Revised Code. Instead, the effective date of such rules, or the amendment or rescission of such rules, shall be the date prescribed by section 3333.048 of the Revised Code.

(2) Notwithstanding the authority to adopt, amend, or rescind emergency rules in division (G) of section 119.03 of the Revised Code, this authority shall not apply to the state board of education with regard to rules for educator licenses.

(F)(1) The rules adopted under this section establishing standards requiring additional coursework for the renewal of any educator license shall require a school district and a chartered nonpublic school to establish local professional development committees. In a nonpublic school, the chief administrative officer shall establish the committees in any manner acceptable to such officer. The committees established under this division shall determine whether coursework that a district or chartered nonpublic school teacher proposes to complete meets the requirement of the rules. The state board shall provide technical assistance and support to committees as the committees incorporate the professional development standards adopted pursuant to section 3319.61 of the Revised Code into their review of coursework that is appropriate for license renewal. The rules shall establish a procedure by which a teacher may appeal the decision of a local professional development committee.

(2) In any school district in which there is no exclusive representative established under Chapter 4117. of the Revised Code, the professional development committees shall be established as described in division (F)(2) of this section.

Not later than the effective date of the rules adopted under this section, the board of education of each school district shall establish the structure for one or more local professional development committees to be operated by such school district. The committee structure so established by a district board shall remain in effect unless within thirty days prior to an anniversary of the date upon which the current committee structure was established, the board provides notice to all affected district employees that the committee structure is to be modified. Professional development committees may have a district-level or building-level scope of operations, and may be established with regard to particular grade or age levels for which an educator license is designated.

Each professional development committee shall consist of at least three classroom teachers employed by the district, one principal employed by the district, and one other employee of the district appointed by the district superintendent. For committees with a building-level scope, the teacher and principal members shall be assigned to that building, and the teacher members shall be elected by majority vote of the classroom teachers assigned to that building. For committees with a district-level scope, the teacher members shall be elected by majority vote of the classroom teachers of the district, and the principal member shall be elected by a majority vote of the principals of the district, unless there are two or fewer principals employed by the district, in which case the one or

two principals employed shall serve on the committee. If a committee has a particular grade or age level scope, the teacher members shall be licensed to teach such grade or age levels, and shall be elected by majority vote of the classroom teachers holding such a license and the principal shall be elected by all principals serving in buildings where any such teachers serve. The district superintendent shall appoint a replacement to fill any vacancy that occurs on a professional development committee, except in the case of vacancies among the elected classroom teacher members, which shall be filled by vote of the remaining members of the committee so selected.

Terms of office on professional development committees shall be prescribed by the district board establishing the committees. The conduct of elections for members of professional development committees shall be prescribed by the district board establishing the committees. A professional development committee may include additional members, except that the majority of members on each such committee shall be classroom teachers employed by the district. Any member appointed to fill a vacancy occurring prior to the expiration date of the term for which a predecessor was appointed shall hold office as a member for the remainder of that term.

The initial meeting of any professional development committee, upon election and appointment of all committee members, shall be called by a member designated by the district superintendent. At this initial meeting, the committee shall select a chairperson and such other officers the committee deems necessary, and shall adopt rules for the conduct of its meetings. Thereafter, the committee shall meet at the call of the chairperson or upon the filing of a petition with the district superintendent signed by a majority of the committee members calling for the committee to meet.

(3) In the case of a school district in which an exclusive representative has been established pursuant to Chapter 4117. of the Revised Code, professional development committees shall be established in accordance with any collective bargaining agreement in effect in the district that includes provisions for such committees.

If the collective bargaining agreement does not specify a different method for the selection of teacher members of the committees, the exclusive representative of the district's teachers shall select the teacher members.

If the collective bargaining agreement does not specify a different structure for the committees, the board of education of the school district shall establish the structure, including the number of committees and the number of teacher and administrative members on each committee; the specific administrative members to be part of each committee; whether the scope of the committees will be district levels, building levels, or by type of grade or age levels for which educator licenses are designated; the lengths of terms for members; the manner of filling vacancies on the committees; and the frequency and time and place of meetings. However, in all cases, except as provided in division (F)(4) of this section, there shall be a majority of teacher members of any professional development committee, there shall be at least five total members of any professional development committee, and the exclusive representative shall designate replacement members in

the case of vacancies among teacher members, unless the collective bargaining agreement specifies a different method of selecting such replacements.

(4) Whenever an administrator's coursework plan is being discussed or voted upon, the local professional development committee shall, at the request of one of its administrative members, cause a majority of the committee to consist of administrative members by reducing the number of teacher members voting on the plan.

(G)(1) The ~~department of education and workforce~~state board of education, educational service centers, county boards of developmental disabilities, college and university departments of education, head start programs, and the Ohio education computer network may establish local professional development committees to determine whether the coursework proposed by their employees who are licensed or certificated under this section or section 3319.222 of the Revised Code, or under the former version of either section as it existed prior to October 16, 2009, meet the requirements of the rules adopted under this section. They may establish local professional development committees on their own or in collaboration with a school district or other agency having authority to establish them.

Local professional development committees established by county boards of developmental disabilities shall be structured in a manner comparable to the structures prescribed for school districts in divisions (F)(2) and (3) of this section, as shall the committees established by any other entity specified in division (G)(1) of this section that provides educational services by employing or contracting for services of classroom teachers licensed or certificated under this section or section 3319.222 of the Revised Code, or under the former version of either section as it existed prior to October 16, 2009. All other entities specified in division (G)(1) of this section shall structure their committees in accordance with guidelines which shall be issued by the ~~department~~state board.

(2) Educational service centers may establish local professional development committees to serve educators who are not employed in schools in this state, including pupil services personnel who are licensed under this section. Local professional development committees shall be structured in a manner comparable to the structures prescribed for school districts in divisions (F)(2) and (3) of this section.

These committees may agree to review the coursework, continuing education units, or other equivalent activities related to classroom teaching or the area of licensure that is proposed by an individual who satisfies both of the following conditions:

(a) The individual is licensed or certificated under this section or under the former version of this section as it existed prior to October 16, 2009.

(b) The individual is not currently employed as an educator or is not currently employed by an entity that operates a local professional development committee under this section.

Any committee that agrees to work with such an individual shall work to determine whether the proposed coursework, continuing education units, or other equivalent activities meet the requirements of the rules adopted by the state board under this section.

(3) Any public agency that is not specified in division (G)(1) or (2) of this section but provides educational services and employs or contracts for services of classroom teachers licensed or certificated under this section or section 3319.222 of the Revised Code, or under the former version of either section as it existed prior to October 16, 2009, may establish a local professional development committee, subject to the approval of the ~~department of education and workforce~~state board. The committee shall be structured in accordance with guidelines issued by the ~~department~~state board.

(H) Not later than July 1, 2016, the state board, in accordance with Chapter 119. of the Revised Code, shall adopt rules pursuant to division (A)(3) of this section that do both of the following:

(1) Exempt consistently high-performing teachers from the requirement to complete any additional coursework for the renewal of an educator license issued under this section or section 3319.26 of the Revised Code. The rules also shall specify that such teachers are exempt from any requirements prescribed by professional development committees established under divisions (F) and (G) of this section.

(2) For purposes of division (H)(1) of this section, the state board shall define the term "consistently high-performing teacher."

(I) The state board shall issue a resident educator license, professional educator license, senior professional educator license, lead professional educator license, or any other educator license in accordance with Chapter 4796. of the Revised Code to an applicant if either of the following applies:

(1) The applicant holds a license in another state.

(2) The applicant has satisfactory work experience, a government certification, or a private certification as described in that chapter as a resident educator, professional educator, senior professional educator, lead professional educator, or any other type of educator in a state that does not issue one or more of those licenses.

Sec. 3319.233. (A) ~~Beginning July 1, 2017, all~~ All new educator licenses issued for grades pre-kindergarten through three or four through nine shall require the applicant to attain a passing score on a rigorous examination of principles of scientifically research-based reading instruction that is aligned with the reading competencies adopted by the ~~state board~~ department of education and workforce under section 3301.077 of the Revised Code.

(B) The state board shall adopt rules in accordance with Chapter 119. of the Revised Code prescribing criteria and procedures necessary to implement the requirements of this section.

Sec. 3319.60. There is hereby established the educator standards board. The board shall develop and recommend to the state board of education standards for entering and continuing in the educator professions and standards for educator professional development. The board membership shall reflect the diversity of the state in terms of gender, race, ethnic background, and geographic distribution.

(A) The board shall consist of the following members:

(1) The following nineteen members appointed by the state board of education:

(a) Ten persons employed as teachers in a school district. Three persons appointed under this division shall be employed as teachers in a secondary school, two persons shall be employed as teachers in a middle school, three persons shall be employed as teachers in an elementary school, one person shall be employed as a teacher in a pre-kindergarten classroom, and one person shall be a teacher who serves on a local professional development committee pursuant to section 3319.22 of the Revised Code. At least one person appointed under this division shall hold a teaching certificate or license issued by the national board for professional teaching standards. The Ohio education association shall submit a list of fourteen nominees for these appointments and the state board may appoint up to seven members to the educator standards board from that list. The Ohio federation of teachers shall submit a list of six nominees for these appointments and the state board may appoint up to three members to the educator standards board from that list. If there is an insufficient number of nominees from both lists to satisfy the membership requirements of this division, the state board shall request additional nominees who satisfy those requirements.

(b) One person employed as a teacher in a chartered, nonpublic school. Stakeholder groups selected by the state board shall submit a list of two nominees for this appointment.

(c) Five persons employed as school administrators in a school district. Of those five persons, one person shall be employed as a secondary school principal, one person shall be employed as a middle school principal, one person shall be employed as an elementary school principal, one person shall be employed as a school district treasurer or business manager, and one person shall be employed as a school district superintendent. The buckeye association of school administrators shall submit a list of two nominees for the school district superintendent, the Ohio association of school business officials shall submit a list of two nominees for the school district treasurer or business manager, the Ohio association of elementary school administrators shall submit a list of two nominees for the elementary school principal, and the Ohio association of secondary school administrators shall submit a list of two nominees for the middle school principal and a list of two nominees for the secondary school principal.

(d) One person who is a member of a school district board of education. The Ohio school boards association shall submit a list of two nominees for this appointment.

(e) One person who is a parent of a student currently enrolled in a school operated by a school district. The Ohio parent teacher association shall submit a list of two nominees for this appointment.

(f) One person who represents community schools established under Chapter 3314. of the Revised Code.

(2) The chancellor of higher education shall appoint three persons employed by institutions of higher education that offer educator preparation programs. One person shall be employed by an institution of higher education that has a certificate of authorization under Chapter 1713. of the

Revised Code; one person shall be employed by a state university, as defined in section 3345.011 of the Revised Code, or a university branch; and one person shall be employed by a state community college, community college, or technical college. Of the two persons appointed from an institution of higher education that has a certificate of authorization under Chapter 1713. of the Revised Code and from a state university or university branch:

(a) One shall be a representative of the Ohio association of private colleges for teacher education, or its successor organization.

(b) One shall be a representative of the state university education deans of Ohio, or its successor organization.

The chancellor shall appoint a representative from each of the organizations specified in divisions (A)(2)(a) and (b) of this section not later than sixty days after April 6, 2023. Each representative shall serve a two-year term beginning July 1, 2023.

(3) The speaker of the house of representatives shall appoint two persons who are active in or retired from the education profession.

(4) The president of the senate shall appoint two persons who are active in or retired from the education profession.

(5) The superintendent of public instruction, the chancellor of higher education, ~~the director of education and workforce,~~ or their designees, and the chairpersons and the ranking minority members of the education committees of the senate and house of representatives shall serve as nonvoting, ex officio members.

(B) Terms of office shall be for two years. Each member shall hold office from the date of the member's appointment until the end of the term for which the member was appointed. At the first meeting, appointed members shall select a chairperson and a vice-chairperson. Vacancies on the board shall be filled in the same manner as prescribed for appointments under division (A) of this section. Any member appointed to fill a vacancy occurring prior to the expiration of the term for which the member's predecessor was appointed shall hold office for the remainder of such term. Any member shall continue in office subsequent to the expiration date of the member's term until the member's successor takes office, or until a period of sixty days has elapsed, whichever occurs first. The terms of office of members are renewable.

(C) Members shall receive no compensation for their services.

(D) The board shall establish guidelines for its operation. These guidelines shall permit the creation of standing subcommittees when necessary. The board shall determine the membership of any subcommittee it creates. The board may select persons who are not members of the board to participate in the deliberations of any subcommittee as representatives of stakeholder groups, but no such person shall vote on any issue before the subcommittee.

Sec. 3319.611. The subcommittee on standards for superintendents of the education standards board is hereby established. The subcommittee shall consist of the following members:

(A) The school district superintendent appointed to the educator standards board under

section 3319.60 of the Revised Code, who shall act as chairperson of the subcommittee;

(B) Three additional school district superintendents appointed by the state board of education, for terms of two years. The buckeye association of school administrators shall submit a list of six nominees for appointments under this section.

(C) Three additional members of the educator standards board, appointed by the chairperson of the educator standards board;

(D) The superintendent of public instruction; and the chancellor of higher education, ~~and the director of education and workforce~~, or their designees, who shall serve as nonvoting, ex officio members of the subcommittee.

Members of the subcommittee shall receive no compensation for their services. The members appointed under divisions (B) and (C) of this section may be reappointed.

The subcommittee shall assist the educator standards board in developing the standards for superintendents and with any additional matters the educator standards board directs the subcommittee to examine.

Sec. 3319.612. The subcommittee on standards for school treasurers and business managers of the educator standards board is hereby established. The subcommittee shall consist of the following members:

(A) The school district treasurer or business manager appointed to the educator standards board under section 3319.60 of the Revised Code, who shall act as chairperson of the subcommittee;

(B) Three additional school district treasurers or business managers appointed by the state board of education for terms of two years. The Ohio association of school business officials shall submit a list of six nominees for appointments under this section.

(C) Three additional members of the educator standards board, appointed by the chairperson of the educator standards board;

(D) The superintendent of public instruction; and the chancellor of higher education; ~~and the director of education and workforce~~, or their designees, who shall serve as nonvoting, ex officio members of the subcommittee.

Members of the subcommittee shall receive no compensation for their services. The members appointed under divisions (B) and (C) of this section may be reappointed.

The subcommittee shall assist the educator standards board in developing the standards for school treasurers and business managers and with any additional matters the educator standards board directs the subcommittee to examine.

Sec. 3322.24. (A) All governing entities shall count courses successfully completed under this chapter for high school credit toward the graduation requirements and subject area requirements of the governing entity. If a course comparable to one a participant completed with an approved provider is offered by the governing entity, the governing entity shall award comparable credit. If no comparable course is offered, the governing entity shall grant an appropriate number of elective credits to the participant.

(B) If there is a dispute between the governing entity of a participant's school and a participant regarding high school credits granted for a course, the participant may appeal the decision to the department of education and workforce. The department's decision regarding any high school credits granted under this section is final.

(C) Evidence of successful completion of each course and the high school credits awarded by the school shall be included in the student's record. The record shall indicate that the credits were earned as a participant under this chapter and shall include the name of the educational provider at which the credits were earned.

Sec. 3323.02. As used in this section, "IDEIA" means the "Individuals with Disabilities Education Improvement Act of 2004," Pub. L. No. 108-446.

It is the purpose of this chapter to ensure that all children with disabilities residing in this state who are at least three years of age and less than twenty-two years of age, including children with disabilities who have been suspended or expelled from school, have available to them a free appropriate public education. No school district, county board of developmental disabilities, or other educational agency shall receive state or federal funds for special education and related services unless those services for children with disabilities are provided in accordance with IDEIA and related provisions of the Code of Federal Regulations, the provisions of this chapter, rules and standards adopted by the department of education and workforce, and any procedures or guidelines issued by the director of education and workforce. Any options or discretion provided to the state by IDEIA may be exercised in state law or in rules or standards adopted by the department of education and workforce.

The department of education and workforce shall establish rules or standards for the provision of special education and related services for all children with disabilities who are at least three years of age and less than twenty-two years of age residing in the state, regardless of the severity of their disabilities, including children with disabilities who have been suspended or expelled from school. The department of education and workforce shall consult with the department of children and youth on rules or standards regarding the provision of special education and related services for children with disabilities from three to five years of age. The state law and the rules or standards of the department of education and workforce may impose requirements that are not required by IDEIA or related provisions of the Code of Federal Regulations. The school district of residence is responsible, in all instances, for ensuring that the requirements of Part B of IDEIA are met for every eligible child in its jurisdiction, regardless of whether services are provided by another school district, other educational agency, or other agency, department, or entity, unless IDEIA or related provisions of the Code of Federal Regulations, another section of this chapter, or a rule adopted by the department of education and workforce specifies that another school district, other educational agency, or other agency, department, or entity is responsible for ensuring compliance with Part B of IDEIA.

The department of children and youth shall, as appropriate, incorporate the department of

education and workforce's rules or standards for providing special education and related services for children with disabilities into the licensing requirements for preschool programs under sections 3301.52 to 3301.59 of the Revised Code.

Notwithstanding division (A)(4) of section 3301.53 of the Revised Code and any rules adopted pursuant to that section and division (A) of section 3313.646 of the Revised Code, a board of education of a school district may provide special education and related services for preschool children with disabilities in accordance with this chapter and section 3301.52, divisions (A)(1) to (3) and (A)(5) and (6) of section 3301.53, and sections 3301.54 to 3301.59 of the Revised Code.

The department of education and workforce may require any state or local agency to provide documentation that special education and related services for children with disabilities provided by the agency are in compliance with the requirements of this chapter.

Not later than the first day of February of each year the department of education and workforce shall furnish the chairpersons of the education committees of the house of representatives and the senate with a report on the status of implementation of special education and related services for children with disabilities required by this chapter. The report shall include but shall not be limited to the following items: the most recent available figures on the number of children identified as children with disabilities and the number of identified children receiving special education and related services. The information contained in these reports shall be public information.

Sec. 3333.048. (A) The chancellor of higher education, in consultation with the director of education and workforce, shall, in accordance with Chapter 119. of the Revised Code, establish metrics for the preparation of educators and other school personnel and the institutions of higher education that are engaged in their preparation. The metrics to be used in educator preparation programs shall do all of the following:

(1) Be aligned with the standards and qualifications for educator licenses adopted by the state board of education under section 3319.22 of the Revised Code and the requirements of the Ohio teacher residency program established under section 3319.223 of the Revised Code;

(2) Ensure that educators and other school personnel are adequately prepared to use the value-added progress dimension prescribed by section 3302.021 of the Revised Code or the alternative student academic progress measure if adopted under division (C)(1)(e) of section 3302.03 of the Revised Code;

(3) Ensure that all educators complete coursework in evidence-based strategies for effective literacy instruction aligned to the science of reading, which includes phonics, phonemic awareness, fluency comprehension, and vocabulary development, and is part of a structured literacy program;

(4) Ensure that clinical preparation for all educators who are responsible for teaching reading only occur in the classrooms where the local education agency has verified that the practicing teachers have training in literacy instruction strategies aligned to the science of reading, use instructional materials aligned to the science of reading from the list established under section 3313.6028 of the Revised Code, and actively implement a structured literacy approach.

(B) The chancellor shall do all of the following:

(1) Develop an auditing process that clearly documents the degree to which every educator preparation program at an institution of higher education is effectively teaching the science of reading as follows:

(a) By December 31, 2023, complete an initial survey of educator preparation programs, establish metrics for the audits, and update standards to reflect new requirements;

(b) Grant a one-year grace period for all institutions to meet new standards and requirements under this section to begin on January 1, 2024;

(c) On January 1, 2025, begin conducting audits of each institution that offers educator preparation programs.

The chancellor shall revoke approval for programs that are found to be not in alignment and do not address the findings of the audit within a year. All programs shall be reviewed every four years thereafter to ensure continued alignment.

(2) Annually create a summary of literacy instruction strategies and practices in place for all educator preparation programs based on the program audits, including institution-level summaries, until all programs reach the required alignment specified in division (A)(3) of this section;

(3) In conjunction with the department of education and workforce, do all of the following:

(a) Publicly release the summaries with local education agencies not later than the thirty-first day of March of each year;

(b) Identify a list of approved vendors who can provide professional development experiences that are consistent with the science of reading to educators who are responsible for teaching reading, including faculty in educator preparation programs;

(c) Develop a public dashboard that reports the first-time passage rates of students, by institution, on the foundations of reading licensure test.

(C) If the metrics established under division (A) of this section require an institution of higher education that prepares teachers to satisfy the standards of an independent accreditation organization, the chancellor shall permit each institution to satisfy the standards of any applicable national educator preparation accrediting agency recognized by the United States department of education.

(D) The metrics and educator preparation programs established under division (A) of this section may require an institution of higher education, as a condition of approval by the chancellor, to make changes in the curricula of its preparation programs for educators and other school personnel.

Notwithstanding division (E) of section 119.03 and division (A)(1) of section 119.04 of the Revised Code, any metrics, educator preparation programs, rules, and regulations, or any amendment or rescission of such metrics, educator preparation programs, rules, and regulations, adopted under this section that necessitate institutions offering preparation programs for educators and other school personnel approved by the chancellor to revise the curricula of those programs shall

not be effective for at least one year after the first day of January next succeeding the publication of the said change.

Each institution shall allocate money from its existing revenue sources to pay the cost of making the curricular changes.

(E) The chancellor shall notify the state board of the metrics and educator preparation programs established under division (A) of this section. The state board shall publish the metrics and educator preparation programs with the standards and qualifications for each type of educator license.

(F) The graduates of educator preparation programs approved by the chancellor shall be licensed by the state board in accordance with the standards and qualifications adopted under section 3319.22 of the Revised Code.

Sec. 3333.049. (A) ~~Not later than July 1, 2016, the~~ The chancellor of higher education shall revise the requirements for reading endorsement programs offered by institutions of higher education to align those requirements with the reading competencies adopted by the ~~state board~~ department of education and workforce under section 3301.077 of the Revised Code.

(B) Each educator preparation program approved under section 3333.048 of the Revised Code shall require each candidate for an educator license who enters the program in the 2022-2023 academic year, or any academic year thereafter, to receive instruction in computer science and computational thinking, as applied to student learning and classroom instruction, as appropriate for the grade level and subject area of the candidate's prospective educator license.

Sec. 3345.60. (A) As used in this section, "institution of higher education" ~~includes all~~ means either of the following:

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

~~(2) A private, nonprofit institution in this state holding a certificate of authorization pursuant to Chapter 1713. of the Revised Code;~~

~~(3) A career college or school that holds a certificate of registration from the state board of career colleges and schools under Chapter 3332. of the Revised Code or a private institution exempt from regulation under Chapter 3332. of the Revised Code as prescribed in section 3333.046 of the Revised Code, if the program has a certificate of authorization pursuant to Chapter 1713. of the Revised Code.~~

(B) Each institution of higher education shall do both of the following:

(1) Make explicitly clear on its web site that a student has a right to access a transcript for purposes of seeking employment regardless of whether that student owes an institutional debt;

(2) Post a list of resources available to students who owe an institutional debt, including payment plans, opportunities for settlement, and any other programs that work to prevent students from dropping out.

Sec. 3352.16. (A)(1) The Wright state university center for civics, culture, and workforce

development is established as an independent academic division within Wright state university, physically located on the Dayton campus of Wright state university. The center shall conduct teaching and research in the historical ideas, traditions, and texts that have shaped the American constitutional order and society and the United States armed forces.

(2) The center shall establish bylaws requiring the center to do all of the following:

(a) Educate students by means of free, open, and rigorous intellectual inquiry to seek the truth;

(b) Affirm its duty to equip students with the skills, habits, and dispositions of mind they need to reach their own informed conclusions on matters of social and political importance;

(c) Affirm the value of intellectual diversity in higher education and aspire to enhance the intellectual diversity of the university;

(d) Affirm a commitment to create a community dedicated to an ethic of civil and free inquiry, which respects the intellectual freedom of each member, supports individual capacities for growth, and welcomes the differences of opinion that shall naturally exist in a public university community.

The requirements prescribed under divisions (A)(2)(a) to (d) of this section shall take priority over any other bylaws adopted by the center.

(3) The board of trustees of the university may name the center in accordance with the philanthropic naming policies and practices of the university.

(B) The center shall be an independent academic division, physically located on the Dayton campus of Wright state university, with the authority to house faculty who hold their appointments within the center. Faculty appointed to the center shall not be required, but may, hold joint appointments within any other division of the university. No faculty outside of the center shall have the authority to block faculty hires into the center. No university policy shall govern the development and approval of curriculum within the center.

(C)(1) The center shall offer instruction in all of the following:

(a) The books and major debates which form the intellectual foundation of free societies, especially that of the United States;

(b) The principles, ideals, and institutions of the American constitutional order, including the United States armed forces;

(c) The foundations of responsible leadership and informed citizenship;

(d) The origins, purpose, and role of Wright-Patterson air force base and surrounding defense-related industries in supporting the United States;

(e) The workforce needs of Wright-Patterson air force base and industries that support the base.

(2) The center also shall focus on all of the following:

(a) Offering university-wide programming related to the values of free speech and civil discourse;

(b) Expanding the intellectual diversity of the university's academic community;

(c) Increasing the awareness of Wright-Patterson air force base and supporting workforce needs to sustain and attract missions at the base.

(D)(1) Not later than ninety days after the effective date of this section, the board of trustees of the university shall appoint, with the advice and consent of the senate, a seven-member center academic council. An initial member shall not begin service until confirmed by the senate. Four members shall form a quorum.

(2) The academic council shall be comprised of scholars with relevant expertise and experience. Not more than three members of the council may be employees of the university. Best efforts shall be made to have not fewer than three members of the advisory board be from Ohio.

(3) Three members of the academic council shall serve initial terms of two years and four members shall serve initial terms of four years, which the members shall determine at their first meeting, and select replacements for vacant seats.

(E)(1) The academic council established under division (D) of this section shall conduct a nationwide search for candidates for the director of the center and shall strictly adhere to all relevant state and federal laws. The academic council shall submit to the president of the university a list of finalists from which the president shall select and appoint a director, subject to approval by the board of trustees. Future directors shall be chosen in the same manner.

(2) The director shall consult with the provost; however, the director shall report directly to the president of the university.

(3) The director shall have the sole and exclusive authority to manage the recruitment and hiring process and to extend offers for employment for all faculty and staff of the center, and to terminate employment of all staff, subject to the approval of the board of trustees of the university. The director shall oversee, develop, and approve the center's curriculum. The center shall be granted the authority to offer courses independently and develop certificate, minor, and major programs as well as graduate programs, and offer degrees.

(4) Notwithstanding section 3333.164 of the Revised Code, the center shall develop a set of standards and procedures to maximize the granting of academic credit for military training, experience, and coursework.

(5) Notwithstanding section 3333.31 of the Revised Code, Wright state university shall not charge more than its in-state instructional and general fees to any current or honorably discharged member of the United States armed forces, or the spouse or dependents of such a member, who enrolls in a program offered by the center, regardless of whether that member, spouse, or dependent is a resident of this state under rules adopted under section 3333.31 of the Revised Code.

(F) The director of the center shall submit an annual report to the board of trustees of the university and the general assembly in accordance with section 101.68 of the Revised Code. The report shall provide a full account of the center's achievements, opportunities, challenges, and obstacles in the development of this academic division.

Sec. 3365.08. (A) No participant enrolled under this chapter in a course for which credit toward high school graduation is awarded shall receive direct financial aid through any state or federal program.

(B) If a school district provides transportation for resident school students in grades eleven and twelve under section 3327.01 of the Revised Code, a parent of a participant enrolled in a course under division (A)(2) or (B) of section 3365.06 of the Revised Code may apply to the board of education for full or partial reimbursement for the necessary costs of transporting the participant between the secondary school the participant attends and the college in which the participant is enrolled. Reimbursement may be paid solely from funds received by the district for student transportation under section 3317.0212 of the Revised Code or other provisions of law. The department of education and workforce shall establish guidelines, based on financial need, under which a district may provide such reimbursement.

(C) If a community school provides or arranges transportation for its students in grades nine through twelve under section 3314.091 of the Revised Code, a parent of a participant of the community school who is enrolled in a course under division (A)(2) or (B) of section 3365.06 of the Revised Code may apply to the governing authority of the community school for full or partial reimbursement of the necessary costs of transporting the participant between the community school and the college. The governing authority may pay the reimbursement in accordance with the department's rules adopted under division (B) of this section solely from funds paid to it under division ~~(H)~~(I) of section 3317.0212 of the Revised Code.

Sec. 3505.30. When the results of the ballots have been ascertained, such results shall be embodied in a summary statement to be prepared by the precinct election officials in duplicate, on forms provided by the board of elections. One copy shall be certified by the precinct election officials and posted on the front of the polling place, and one copy, similarly certified, shall be transmitted without delay to the board in a sealed envelope along with the other returns of the election. The board shall, immediately upon receipt of such summary statements, compile and prepare an unofficial count and upon its completion shall transmit prepaid, immediately by telephone, facsimile machine, or other telecommunications device, the results of such unofficial count to the secretary of state, or to the board of the most populous county of the district which is authorized to canvass the returns. Such count, in no event, shall be made later than twelve noon on the day following the election. The board shall also transmit the same results to the administrative director of the supreme court by electronic mail or other telecommunication device as determined by the supreme court. The board shall also, at the same time, certify the results thereof to the secretary of state by certified mail. The board shall remain in session from the time of the opening of the polls, continuously, until the results of the election are received from every precinct in the county and such results are communicated to the secretary of state.

Sec. 3505.33. When the board of elections has completed the canvass of the election returns from the precincts in its county, in which electors were entitled to vote at any general or special

election, it shall determine and declare the results of the elections determined by the electors of such county or of a district or subdivision within such county. If more than the number of candidates to be elected to an office received the largest and an equal number of votes, such tie shall be resolved by lot by the ~~chairman~~ chairperson of the board in the presence of a majority of the members of the board. Such declaration shall be in writing and shall be signed by at least a majority of the members of the board. It shall bear the date of the day upon which it is made, and a copy thereof shall be posted by the board in a conspicuous place in its office. The board shall keep such copy posted for a period of at least five days.

Thereupon the board shall promptly certify abstracts of the results of such elections within its county, in such forms as the secretary of state prescribes. Such forms shall be designated and shall contain abstracts as follows:

Form No. 1. An abstract of the votes cast for the office of president and vice-president of the United States.

Form No. 2. An abstract of the votes cast for the office of governor and lieutenant governor, secretary of state, auditor of state, treasurer of state, attorney general, chief justice of the supreme court of Ohio, judge of the supreme court of Ohio, member of the senate of the congress of the United States, member at large of the house of representatives of the congress of the United States, district member of the house of representatives of the congress of the United States, and an abstract of the votes cast upon each question or issue submitted at such election to electors throughout the entire state.

Form No. 3. An abstract of the votes cast for the office of member of the senate of the general assembly, and member of the house of representatives of the general assembly.

Form No. 4. A report of the votes cast for the office of member of the state board of education, judge of the court of appeals, judge of the court of common pleas, judge of the probate court, judge of the county court, county commissioner, county auditor, prosecuting attorney, clerk of the court of common pleas, sheriff, county recorder, county treasurer, county engineer, and coroner.

Form No. 5. A report of the votes cast upon all questions and issues other than such questions and issues which were submitted to electors throughout the entire state.

Form No. 6. A report of the votes cast for municipal offices, judge of the municipal court, township offices, and the office of member of a board of education.

One copy of each of these forms shall be kept in the office of the board. One copy of each of these forms shall promptly be sent to the secretary of state, who shall place the records contained in forms No. 1, No. 2, ~~and No. 3~~, No. 4, and No. 6 in electronic format. One copy of Form No. 2 shall promptly be ~~mailed sent by electronic mail~~ sent by electronic mail to the president of the senate of the general assembly ~~at his office in the statehouse~~. The board shall also at once upon completion of the official count send a certified copy of that part of each of the forms which pertains to an election in which only electors of a district comprised of more than one county but less than all of the counties of the state voted to the board of the most populous county in such district. It shall also at once upon completion of the

official count send a certified copy of that part of each of the forms which pertains to an election in which only electors of a subdivision located partly within the county voted to the board of the county in which the major portion of the population of such subdivision is located.

If, after certifying and sending abstracts and parts thereof, a board finds that any such abstract or part thereof is incorrect, it shall promptly prepare, certify, and send a corrected abstract or part thereof to take the place of each incorrect abstract or part thereof theretofore certified and sent.

Sec. 3505.35. (A) When the secretary of state has received from the board of elections of every county in the state Form No. 2, as provided for in section 3505.33 of the Revised Code, the secretary of state shall promptly fix the time and place for the canvass of such abstracts, and the time fixed shall not be later than ten days after such abstracts have been received by the secretary of state from all counties. The secretary of state shall notify the governor, auditor of state, attorney general, and the ~~chairman~~chairperson of the state central committee of each political party of the time and place fixed. At such time and in the presence of such of the persons so notified who attend, the secretary of state shall canvass the abstracts contained in said Form No. 2 and shall determine and declare the results of all elections in which electors throughout the entire state voted. If two or more candidates for election to the same office, or two or more sets of joint candidates for governor and lieutenant governor, receive the largest and an equal number of votes, such tie shall be resolved by lot by the secretary of state. Such declaration of results by the secretary of state shall be in writing and shall be signed by the secretary of state. It shall bear the date of the day upon which it is made, and a copy thereof shall be posted by the secretary of state in a conspicuous place in ~~his~~the secretary of state's office. The secretary of state shall keep such copy posted for a period of at least five days.

Such declaration of results made by the secretary of state, insofar as it pertains to the offices of governor and lieutenant governor, secretary of state, auditor of state, treasurer of state, and attorney general, is only for the purpose of fixing the time of the commencement of the period of time within which applications for recounts of votes may be filed as provided by section 3515.02 of the Revised Code.

(B) When the secretary of state has received from the board of elections of every county in the state Form No. 4 and Form No. 6, as provided in section 3505.33 of the Revised Code, the secretary of state shall promptly transmit by electronic mail or other telecommunication device a copy of each form to the administrative director of the supreme court.

Sec. 3701.0212. (A) There is created the center for community health worker excellence, a public-private partnership to support and foster the practice of community health workers and improve access to community health worker services across this state.

(B) The center shall be a public-private partnership governed by a board of directors comprised of the following members:

- (1) The director of the department of health or the director's designee;
- (2) The executive director of the commission on minority health or the director's designee;
- (3) The medicaid director or the director's designee;

- (4) The executive director of the board of nursing or the director's designee;
- (5) The ~~superintendent of public instruction~~ director of education and workforce or the ~~superintendent's~~ director's designee;
- (6) A representative of an OhioMeansJobs center operator, as defined in section 6301.01 of the Revised Code, appointed by the director of job and family services;
- (7) An individual who provides services within one or more community HUBs that fully or substantially comply with the pathways community HUB certification standards developed by the pathways community HUB institute, appointed by the director of health;
- (8) A representative of the Ohio association of community health workers, appointed by that entity;
- (9) A representative of the Ohio health information partnership, appointed by that entity;
- (10) A representative of the center for community solutions, appointed by that entity;
- (11) A representative of the Ohio association of community colleges, appointed by that entity;
- (12) A representative of the Ohio association of community health centers, appointed by that entity;
- (13) A representative of the Ohio alliance for population health, appointed by that entity;
- (14) A member of the house of representatives, appointed by the speaker of the house of representatives;
- (15) A member of the senate, appointed by the president of the senate.

(C) Initial appointments to the committee shall be made not later than sixty days after the effective date of this section. Terms shall be two years, and members may be reappointed. If an appointed member no longer satisfies the grounds upon which the member was appointed, the member is ineligible to continue to serve, and a new member shall be appointed in accordance with division (B) of this section.

Vacancies shall be filled in the manner provided for original appointments. Any member appointed to fill a vacancy occurring prior to the expiration date of the term for which the member's predecessor was appointed shall hold office as a member for the remainder of that term.

Members of the board shall serve without compensation, except to the extent that serving on the board is considered part of the member's regular duties of employment. Members shall be reimbursed for actual and necessary expenses incurred in the performance of official duties.

(D) The board of directors shall annually select from its members a chairperson or co-chairpersons.

(E) The board of directors shall meet at the call of the chairperson but not less than quarterly. A majority of the members of the board constitutes a quorum. The chairperson shall provide members with at least five days written notice of all meetings.

(F) Under the direction and oversight of the board of directors, and as implemented by health impact Ohio and the Ohio alliance for population health at Ohio university, the center shall engage

in all of the following activities:

(1) Establishing an electronic platform that may be accessed statewide to connect community health workers with individuals or communities in need of their services;

(2) Evaluating and reporting on the state of the community health workforce in Ohio, including the total number of community health workers employed, the settings in which they practice, the number certified by the board of nursing, the average income or hourly wage earned by a community health worker, the reimbursement rates and needs of community health workers, and any available funding sources;

(3) Creating and maintaining a web site or other electronic tools to coordinate resources for individuals practicing or seeking to practice as community health workers, including resources related to recruitment, education, training, certification, employment, and mentorships;

(4) Making continuing education hours or credits available for free to community health workers certified by the board of nursing;

(5) Providing financial assistance to employers that host or offer practicums or other training to community health workers seeking certification by board of nursing.

In performing the activities, the center, together with health impact Ohio and the Ohio alliance for population health at Ohio university, may as necessary collaborate with other organizations and institutions, in particular, clinisync, unite us, Ohio association of community health workers, board of nursing, and university of Toledo.

(G) The board shall issue a report to the governor and general assembly describing its activities and any recommendations pertaining to community health workers by the first of January of each odd numbered calendar year.

Sec. 4301.62. (A) As used in this section:

(1) "Chauffeured limousine" means a vehicle registered under section 4503.24 of the Revised Code.

(2) "Street," "highway," and "motor vehicle" have the same meanings as in section 4511.01 of the Revised Code.

(B) No person shall have in the person's possession an opened container of beer or intoxicating liquor in any of the following circumstances:

(1) Except as provided in division (C)(1)(e) of this section, in an agency store;

(2) Except as provided in division (C) or (J) of this section, on the premises of the holder of any permit issued by the division of liquor control;

(3) In any other public place;

(4) Except as provided in division (D) or (E) of this section, while operating or being a passenger in or on a motor vehicle on any street, highway, or other public or private property open to the public for purposes of vehicular travel or parking;

(5) Except as provided in division (D) or (E) of this section, while being in or on a stationary motor vehicle on any street, highway, or other public or private property open to the public for

purposes of vehicular travel or parking.

(C)(1) A person may have in the person's possession an opened container of any of the following:

(a) Beer or intoxicating liquor that has been lawfully purchased for consumption on the premises where bought from the holder of an A-1-A, A-2, A-2f, A-3a, D-1, D-2, D-3, D-3a, D-4, D-4a, D-5, D-5a, D-5b, D-5c, D-5d, D-5e, D-5f, D-5g, D-5h, D-5i, D-5j, D-5k, D-5l, D-5m, D-5n, D-5o, D-7, D-8, D-9, E, F, F-2, F-5, F-7, ~~or F-8~~, or F-9 permit;

(b) Beer, wine, or mixed beverages served for consumption on the premises by the holder of an F-3 permit, wine served as a tasting sample by an A-2, A-2f, S-1, or S-2 permit holder for consumption on the premises of a farmers market for which an F-10 permit has been issued, or wine served for consumption on the premises by the holder of an F-4 or F-6 permit;

(c) Beer or intoxicating liquor consumed on the premises of a convention facility as provided in section 4303.201 of the Revised Code;

(d) Beer or intoxicating liquor to be consumed during tastings and samplings approved by rule of the liquor control commission;

(e) Spirituous liquor to be consumed for purposes of a tasting sample, as defined in section 4301.171 of the Revised Code;

(f) Beer or intoxicating liquor to be consumed in an outdoor area described in division (B)(1) of section 4303.188 of the Revised Code.

(2) A person may have in the person's possession on an F liquor permit premises an opened container of beer or intoxicating liquor that was not purchased from the holder of the F permit if the premises for which the F permit is issued is a music festival and the holder of the F permit grants permission for that possession on the premises during the period for which the F permit is issued. As used in this division, "music festival" means a series of outdoor live musical performances, extending for a period of at least three consecutive days and located on an area of land of at least forty acres.

(3)(a) A person may have in the person's possession on a D-2 liquor permit premises an opened or unopened container of wine that was not purchased from the holder of the D-2 permit if the premises for which the D-2 permit is issued is an outdoor performing arts center, the person is attending an orchestral performance, and the holder of the D-2 permit grants permission for the possession and consumption of wine in certain predesignated areas of the premises during the period for which the D-2 permit is issued.

(b) As used in division (C)(3)(a) of this section:

(i) "Orchestral performance" means a concert comprised of a group of not fewer than forty musicians playing various musical instruments.

(ii) "Outdoor performing arts center" means an outdoor performing arts center that is located on not less than one hundred fifty acres of land and that is open for performances from the first day of April to the last day of October of each year.

(4) A person may have in the person's possession an opened or unopened container of beer or intoxicating liquor at an outdoor location at which the person is attending an orchestral performance as defined in division (C)(3)(b)(i) of this section if the person with supervision and control over the performance grants permission for the possession and consumption of beer or intoxicating liquor in certain predesignated areas of that outdoor location.

(5) A person may have in the person's possession on an F-9 liquor permit premises an opened or unopened container of beer or intoxicating liquor that was not purchased from the holder of the F-9 permit if ~~the person is attending either of the following:~~

~~(a) An orchestral performance and the F-9 permit holder grants permission for the possession and consumption of beer or intoxicating liquor in certain predesignated areas of the premises during the period for which the F-9 permit is issued;~~

~~(b) An outdoor performing arts event or orchestral performance that is free of charge and the F-9 permit holder annually hosts not less than twenty-five other events or performances that are free of charge on the permit premises.~~

~~As used in division (C)(5) of this section, "orchestral performance" has the same meaning as in division (C)(3)(b) of this section.~~

(6)(a) A person may have in the person's possession on the property of an outdoor motorsports facility an opened or unopened container of beer or intoxicating liquor that was not purchased from the owner of the facility if both of the following apply:

(i) The person is attending a racing event at the facility; and

(ii) The owner of the facility grants permission for the possession and consumption of beer or intoxicating liquor on the property of the facility.

(b) As used in division (C)(6)(a) of this section:

(i) "Racing event" means a motor vehicle racing event sanctioned by one or more motor racing sanctioning organizations.

(ii) "Outdoor motorsports facility" means an outdoor racetrack to which all of the following apply:

(I) It is two and four-tenths miles or more in length.

(II) It is located on two hundred acres or more of land.

(III) The primary business of the owner of the facility is the hosting and promoting of racing events.

(IV) The holder of a D-1, D-2, or D-3 permit is located on the property of the facility.

(7)(a) A person may have in the person's possession an opened container of beer or intoxicating liquor at an outdoor location within an outdoor refreshment area created under section 4301.82 of the Revised Code if the opened container of beer or intoxicating liquor was purchased from an A-1, A-1-A, A-1c, A-2, A-2f, D class, or F class permit holder to which both of the following apply:

(i) The permit holder's premises is located within the outdoor refreshment area.

(ii) The permit held by the permit holder has an outdoor refreshment area designation.

(b) Division (C)(7) of this section does not authorize a person to do either of the following:

(i) Enter the premises of an establishment within an outdoor refreshment area while possessing an opened container of beer or intoxicating liquor acquired elsewhere;

(ii) Possess an opened container of beer or intoxicating liquor while being in or on a motor vehicle within an outdoor refreshment area, unless the possession is otherwise authorized under division (D) or (E) of this section.

(c) As used in division (C)(7) of this section, "D class permit holder" does not include a D-6 or D-8 permit holder.

(8)(a) A person may have in the person's possession on the property of a market, within a defined F-8 permit premises, an opened container of beer or intoxicating liquor that was purchased from a D permit premises that is located immediately adjacent to the market if both of the following apply:

(i) The market grants permission for the possession and consumption of beer and intoxicating liquor within the defined F-8 permit premises;

(ii) The market is hosting an event pursuant to an F-8 permit and the market has notified the division of liquor control about the event in accordance with division (A)(3) of section 4303.208 of the Revised Code.

(b) As used in division (C)(8) of this section, "market" means a market, for which an F-8 permit is held, that has been in operation since 1860.

(D) This section does not apply to a person who pays all or a portion of the fee imposed for the use of a chauffeured limousine pursuant to a prearranged contract, or the guest of the person, when all of the following apply:

(1) The person or guest is a passenger in the limousine.

(2) The person or guest is located in the limousine, but is not occupying a seat in the front compartment of the limousine where the operator of the limousine is located.

(3) The limousine is located on any street, highway, or other public or private property open to the public for purposes of vehicular travel or parking.

(E) An opened bottle of wine that was purchased from the holder of a permit that authorizes the sale of wine for consumption on the premises where sold is not an opened container for the purposes of this section if both of the following apply:

(1) The opened bottle of wine is securely resealed by the permit holder or an employee of the permit holder before the bottle is removed from the premises. The bottle shall be secured in such a manner that it is visibly apparent if the bottle has been subsequently opened or tampered with.

(2) The opened bottle of wine that is resealed in accordance with division (E)(1) of this section is stored in the trunk of a motor vehicle or, if the motor vehicle does not have a trunk, behind the last upright seat or in an area not normally occupied by the driver or passengers and not easily accessible by the driver.

(F)(1) Except if an ordinance or resolution is enacted or adopted under division (F)(2) of this section, this section does not apply to a person who, pursuant to a prearranged contract, is a passenger riding on a commercial quadricycle when all of the following apply:

(a) The person is not occupying a seat in the front of the commercial quadricycle where the operator is steering or braking.

(b) The commercial quadricycle is being operated on a street, highway, or other public or private property open to the public for purposes of vehicular travel or parking.

(c) The person has in their possession on the commercial quadricycle an opened container of beer or wine.

(d) The person has in their possession on the commercial quadricycle not more than either thirty-six ounces of beer or eighteen ounces of wine.

(2) The legislative authority of a municipal corporation or township may enact an ordinance or adopt a resolution, as applicable, that prohibits a passenger riding on a commercial quadricycle from possessing an opened container of beer or wine.

(3) As used in this section, "commercial quadricycle" means a vehicle that has fully-operative pedals for propulsion entirely by human power and that meets all of the following requirements:

(a) It has four wheels and is operated in a manner similar to a bicycle.

(b) It has at least five seats for passengers.

(c) It is designed to be powered by the pedaling of the operator and the passengers.

(d) It is used for commercial purposes.

(e) It is operated by the vehicle owner or an employee of the owner.

(G) This section does not apply to a person that has in the person's possession an opened container of beer or intoxicating liquor on the premises of a market if the beer or intoxicating liquor has been purchased from a D liquor permit holder that is located in the market.

As used in division (G) of this section, "market" means an establishment that:

(1) Leases space in the market to individual vendors, not less than fifty per cent of which are retail food establishments or food service operations licensed under Chapter 3717. of the Revised Code;

(2) Has an indoor sales floor area of not less than twenty-two thousand square feet;

(3) Hosts a farmer's market on each Saturday from April through December.

(H)(1) As used in this section, "alcoholic beverage" has the same meaning as in section 4303.185 of the Revised Code.

(2) An alcoholic beverage in a closed container being transported under section 4303.185 of the Revised Code to its final destination is not an opened container for the purposes of this section if the closed container is securely sealed in such a manner that it is visibly apparent if the closed container has been subsequently opened or tampered with after sealing.

(I) This section does not apply to a person who has in the person's possession an opened

container of beer or intoxicating liquor in a public-use airport, as described in division (D)(2)(a)(iii) of section 4303.181 of the Revised Code, when both of the following apply:

(1) Consumption of the opened container of beer or intoxicating liquor occurs in the area of the airport terminal that is restricted to persons taking flights to and from the airport; and

(2) The consumption is authorized under division (D)(2)(a) of section 4303.181 of the Revised Code.

(J) This section does not apply to a person that has in the person's possession an opened container of homemade beer or wine that is served in accordance with division (E) of section 4301.201 of the Revised Code.

Sec. 4303.209. (A)(1) The division of liquor control may issue an F-9 permit to a-any of the following:

(a) A nonprofit corporation that operates a park on property leased from a municipal corporation or to a;

(b) A nonprofit corporation that provides or manages entertainment programming pursuant to an agreement with a nonprofit corporation that operates a park on property leased from a municipal corporation to;

(c) A nonprofit corporation that provides or manages entertainment programming at a municipal park pursuant to an agreement with the municipal corporation.

An F-9 permit holder may sell beer or intoxicating liquor by the individual drink at specific events conducted within the park property and appurtenant streets, but only if, and only at times at which, the sale of beer and intoxicating liquor on the premises is otherwise permitted by law. Additionally, an F-9 permit may be issued only if the park property meets either of the following:

(a) It is located in a county that has a population of between one million one hundred thousand and one million two hundred thousand on March 22, 2012.

(b) It is the subject of an agreement between a municipal corporation, a national nonprofit organization that is a foundation, and an Ohio-based nonprofit organization for the purposes of hosting outdoor performing arts events or orchestral performances. As used in division (A)(1)(b) of this section, "orchestral performance" has the same meaning as in division (C)(3)(a) of section 4301.62 of the Revised Code.

(2) The division may issue separate F-9 permits to a nonprofit corporation that operates a park on property leased from a municipal corporation and a nonprofit corporation that provides or manages entertainment programming pursuant to an agreement with a nonprofit corporation that operates a park on property leased from a municipal corporation under division (A)(1)(a), (b), or (c) of this section for the same location to be effective during the same time period. However, the permit privileges may be exercised by only one of the holders of an F-9 permit at specific events. The other holder of an F-9 permit shall certify to the division that it will not exercise its permit privileges during that specific event.

(3) The premises on which an F-9 permit will be used shall be clearly defined and

sufficiently restricted to allow proper supervision of the permit's use by state and local law enforcement officers. Sales under an F-9 permit shall be confined to the same hours permitted to the holder of a D-3 permit.

(4) The fee for an F-9 permit is one thousand seven hundred dollars. An F-9 permit is effective for a period not to exceed nine months as specified in the permit. An F-9 permit is not transferable or renewable. However, the holder of an F-9 permit may apply for a new F-9 permit at any time. The holder of an F-9 permit shall make sales only at those specific events about which the permit holder has notified in advance the division of liquor control, the department of public safety, and the chief, sheriff, or other principal peace officer of the local law enforcement agencies having jurisdiction over the premises.

(B)(1) An application for the issuance of an F-9 permit is subject to the notice and hearing requirements established in division (A) of section 4303.26 of the Revised Code.

(2) The liquor control commission shall adopt rules under Chapter 119. of the Revised Code necessary to administer this section.

(C) No F-9 permit holder shall sell beer or intoxicating liquor beyond the hours of sale allowed by the permit. This division imposes strict liability on the holder of an F-9 permit and on any officer, agent, or employee of that permit holder.

(D) Nothing in this section prohibits the division from issuing an F-2 permit for a specific event not conducted by the holder of an F-9 permit provided that the holder of the F-9 permit certifies to the division that it will not exercise its permit privileges during that specific event.

Sec. 4519.55. Application for a certificate of title for an off-highway motorcycle or all-purpose vehicle shall be made upon a form prescribed by the registrar of motor vehicles and shall be sworn to before a notary public or other officer empowered to administer oaths. The application shall be filed with the clerk of any court of common pleas. An application for a certificate of title may be filed electronically by any electronic means approved by the registrar in any county with the clerk of the court of common pleas of that county.

If an application for a certificate of title is filed electronically by an electronic dealer on behalf of the purchaser of an off-highway motorcycle or all-purpose vehicle, the clerk shall retain the completed electronic record to which the dealer converted the certificate of title application and other required documents. The registrar, after consultation with the attorney general, shall adopt rules that govern the location at which, and the manner in which, are stored the actual application and all other documents relating to the sale of an off-highway motorcycle or all-purpose vehicle when an electronic dealer files the application for a certificate of title electronically on behalf of the purchaser.

The application shall be accompanied by the fee prescribed in section 4519.59 of the Revised Code. The fee shall be retained by the clerk who issues the certificate of title and shall be distributed in accordance with that section. If a clerk of a court of common pleas, other than the clerk of the court of common pleas of an applicant's county of residence, issues a certificate of title

to the applicant, the clerk shall transmit data related to the transaction to the automated title processing system.

If a certificate of title previously has been issued for an off-highway motorcycle or all-purpose vehicle, the application also shall be accompanied by the certificate of title duly assigned, unless otherwise provided in this chapter. If a certificate of title previously has not been issued for the off-highway motorcycle or all-purpose vehicle, the application, unless otherwise provided in this chapter, shall be accompanied by a manufacturer's or importer's certificate; by a sworn statement of ownership; or by a certificate of title, bill of sale, or other evidence of ownership required by law of another state from which the off-highway motorcycle or all-purpose vehicle was brought into this state. The registrar, in accordance with Chapter 119. of the Revised Code, shall prescribe the types of additional documentation sufficient to establish proof of ownership, including, but not limited to, receipts from the purchase of parts or components, photographs, and affidavits of other persons.

If the application is made by two persons regarding an off-highway motorcycle or an all-purpose vehicle in which they wish to establish joint ownership with right of survivorship, they may do so as provided in section 2131.12 of the Revised Code. If the applicant requests a designation of the off-highway motorcycle or all-purpose vehicle in beneficiary form so that upon the death of the owner of the off-highway motorcycle or all-purpose vehicle, ownership of the off-highway motorcycle or all-purpose vehicle will pass to a designated transfer-on-death beneficiary or beneficiaries, the applicant may do so as provided in section 2131.13 of the Revised Code. A person who establishes ownership of an off-highway motorcycle or an all-purpose vehicle that is transferable on death in accordance with section 2131.13 of the Revised Code may terminate that type of ownership or change the designation of the transfer-on-death beneficiary or beneficiaries by applying for a certificate of title pursuant to this section.

For purposes of the transfer of a certificate of title, if the clerk is satisfied that a secured party has duly discharged a lien notation but has not canceled the lien notation with a clerk, the clerk may cancel the lien notation on the automated title processing system and notify the clerk of the county of origin.

In the case of the sale of an off-highway motorcycle or all-purpose vehicle by a dealer to a general purchaser or user, the certificate of title shall be obtained in the name of the purchaser by the dealer upon application signed by the purchaser. In all other cases, the certificate shall be obtained by the purchaser. In all cases of transfer of an off-highway motorcycle or all-purpose vehicle, the application for certificate of title shall be filed within thirty days after the later of the date of purchase or assignment of ownership of the off-highway motorcycle or all-purpose vehicle. If the application for certificate of title is not filed within thirty days after the later of the date of purchase or assignment of ownership of the off-highway motorcycle or all-purpose vehicle, the clerk shall charge a late filing fee of five dollars in addition to the fee prescribed by section 4519.59 of the Revised Code. The clerk shall retain the entire amount of each late filing fee.

Except in the case of an off-highway motorcycle or all-purpose vehicle purchased prior to

July 1, 1999, the clerk shall refuse to accept an application for certificate of title unless the applicant either tenders with the application payment of all taxes levied by or pursuant to Chapter 5739. or 5741. of the Revised Code based on the purchaser's county of residence, or submits either of the following:

(A) A receipt issued by the tax commissioner or a clerk of courts showing payment of the tax;

(B) An exemption certificate, in any form prescribed by the tax commissioner, that specifies why the purchase is not subject to the tax imposed by Chapter 5739. or 5741. of the Revised Code.

Payment of the tax shall be made in accordance with division (E) of section 4505.06 of the Revised Code and any rules issued by the tax commissioner. When a dealer submits payment of the tax to the clerk, the dealer shall retain any discount to which the dealer is entitled under section 5739.12 of the Revised Code. The clerk shall issue a receipt in the form prescribed by the tax commissioner to any applicant who tenders payment of the tax with the application for a certificate of title. If the application for a certificate of title is for an off-highway motorcycle or all-purpose vehicle purchased prior to July 1, 1999, the clerk shall accept the application without payment of the taxes levied by or pursuant to Chapter 5739. or 5741. of the Revised Code or presentation of either of the items listed in division (A) or (B) of this section.

For receiving and disbursing such taxes paid to the clerk by a resident of the clerk's county, the clerk may retain a poundage fee of one and one-hundredth per cent of the taxes collected, which shall be paid into the certificate of title administration fund created by section 325.33 of the Revised Code. The clerk shall not retain a poundage fee from payments of taxes by persons who do not reside in the clerk's county.

A clerk, however, may retain from the taxes paid to the clerk an amount equal to the poundage fees associated with certificates of title issued by other clerks of courts of common pleas to applicants who reside in the first clerk's county. The registrar, in consultation with the tax commissioner and the clerks of the courts of common pleas, shall develop a report from the automated title processing system that informs each clerk of the amount of the poundage fees that the clerk is permitted to retain from those taxes because of certificates of title issued by the clerks of other counties to applicants who reside in the first clerk's county.

In the case of casual sales of off-highway motorcycles or all-purpose vehicles that are subject to the tax imposed by Chapter 5739. or 5741. of the Revised Code, the purchase price for the purpose of determining the tax shall be the purchase price on an affidavit executed and filed with the clerk by the seller on a form to be prescribed by the registrar, which shall be prima-facie evidence of the price for the determination of the tax.

In addition to the information required by section 4519.57 of the Revised Code, each certificate of title shall contain in bold lettering the following notification and statements: "WARNING TO TRANSFEROR AND TRANSFEREE (SELLER AND BUYER): You are required by law to state the true selling price. A false statement is in violation of section 2921.13 of

the Revised Code and is punishable by six months imprisonment or a fine of up to one thousand dollars, or both. All transfers are audited by the department of taxation. The seller and buyer must provide any information requested by the department of taxation. The buyer may be assessed any additional tax found to be due."

The clerk shall forward all payments of taxes, less poundage fees, to the ~~treasurer of state registrar of motor vehicles~~ in a manner to be prescribed by the tax commissioner and shall furnish information to the commissioner as the commissioner may require.

Every clerk shall have the capability to transact by electronic means all procedures and transactions relating to the issuance of certificates of title for off-highway motorcycles and all-purpose vehicles that are described in the Revised Code as being accomplished by electronic means.

Sec. 4723.091. (A) An individual who applies for licensure under section 4723.09 of the Revised Code; issuance of a certificate under section 4723.651, 4723.75, ~~or 4723.85~~, or 4723.89 of the Revised Code; reactivation of a license, under division (D) of section 4723.24 of the Revised Code, that has been inactive for at least five years; or reinstatement of a license, under division (D) of section 4723.24 of the Revised Code, that has lapsed for at least five years shall submit a request to the bureau of criminal identification and investigation for a criminal records check of the applicant. The request shall be made in accordance with section 109.572 of the Revised Code.

(B) An applicant requesting a criminal records check under division (A) of this section shall also ask the superintendent of the bureau of criminal identification and investigation to request that the federal bureau of investigation send to the superintendent any information the federal bureau of investigation has with respect to the applicant.

(C) On receipt of all items required for the commencement of a criminal records check pursuant to division (A) of this section, the bureau of criminal identification and investigation shall conduct a criminal records check of the applicant. On the completion of the criminal records check, the bureau shall send the results to the board of nursing.

(D) The results of a criminal records check conducted pursuant to a request made under division (A) of this section, and any report containing those results, are not public records for purposes of section 149.43 of the Revised Code and shall not be made available to any person or for any purpose other than the following:

(1) The results may be made available to any person for use in determining under section 4723.09, 4723.651, 4723.75, ~~or 4723.85~~, or 4723.89 of the Revised Code whether the individual who is the subject of the check should be granted a license or certificate under this chapter or whether any temporary permit granted to the individual under section 4723.09 of the Revised Code has terminated automatically.

(2) The results may be made available to any person for use in determining under division (D) of section 4723.24 of the Revised Code whether the individual who is the subject of the check should have the individual's license or certificate reactivated or reinstated.

(3) The results may be made available to any person for use in determining under section

4723.28 of the Revised Code whether the individual who is the subject of the check should be subject to disciplinary action in accordance with that section.

(4) The results may be made available to the individual who is the subject of the check or that individual's representative.

Sec. 4723.092. The board of nursing shall not refuse to issue a license under section 4723.09 of the Revised Code or a certificate under section 4723.651, 4723.75, ~~or 4723.85~~, or 4723.89 of the Revised Code because of a conviction of, plea of guilty to, a judicial finding of guilt of, a judicial finding of guilt resulting from a plea of no contest to, or a judicial finding of eligibility for a pretrial diversion or similar program or for intervention in lieu of a conviction for a criminal offense unless the refusal is in accordance with section 9.79 of the Revised Code.

Sec. 4723.89. (A) As used in this section:

(1) "Doula" means a trained, nonmedical professional who advocates for, and provides continuous physical, emotional, and informational support to, a pregnant woman through the delivery of a child and immediately after the delivery, including during any of the following periods; regardless of whether the woman's pregnancy results in a live birth:

- (a) The antepartum period;
- (b) The intrapartum period;
- (c) The postpartum period.

(2) "Doula certification organization" means ~~any an organization that is recognized organization that the board of nursing considers appropriate,~~ at an international, national, state, or local level, for training and certifying doulas.

(B) Beginning on ~~the date that occurs one year after the effective date of this section~~ October 3, 2024, a person shall not use or assume the title "certified doula" unless the person holds a certificate issued under this section by the board of nursing.

(C) The board of nursing shall seek and consider the opinion of the doula advisory group established in section 4723.90 of the Revised Code when an individual is seeking to be eligible for medicaid reimbursement as a certified doula.

(D) The board shall adopt rules in accordance with Chapter 119. of the Revised Code establishing standards and procedures for issuing certificates to doulas under this section. The rules shall include all of the following:

(1) Requirements for certification as a doula, including ~~a~~ both of the following:

(a) A requirement that a doula either be certified by a doula certification organization or, if not certified, have education and experience considered by the board to be appropriate, as specified in the rules;

(b) A requirement that the results of a criminal records check conducted in accordance with section 4723.091 of the Revised Code demonstrate that the applicant is not ineligible for certification in accordance with section 4723.092 of the Revised Code.

(2) Requirements for renewal of a certificate and continuing education;

(3) Requirements for training on racial bias, health disparities, and cultural competency as a condition of initial certification and certificate renewal;

(4) Certificate application and renewal fees, as well as a waiver of those fees for applicants with a family income not exceeding ~~two~~ three hundred per cent of the federal poverty line;

(5) Requirements and standards of practice for certified doulas;

(6) The amount of a fine to be imposed under division ~~(E)~~ (F) of this section;

(7) Any other standards or procedures the board considers necessary to implement this section.

~~(D)~~ (E) The board of nursing shall develop and regularly update a registry of doulas who hold certificates issued under this section. The registry shall be made available to the public on a web site maintained by the board.

~~(E)~~ (F) In an adjudication under Chapter 119. of the Revised Code, the board of nursing may impose a fine against any person who violates division (B) of this section. On request of the board, the attorney general shall bring and prosecute to judgment a civil action to collect any fine imposed under this division that remains unpaid.

Sec. 4723.90. (A) There is hereby established within the board of nursing the doula advisory ~~board~~ group.

~~(B)(1) The advisory board group shall consist of at least thirteen but not more than fifteen the following seventeen members appointed by the board of nursing.~~

~~The overall composition of the membership of the advisory board shall be as follows:~~

~~(a) At least three~~ The following members appointed by the board of nursing:

~~(i) Three members shall represent~~ representing communities most impacted by negative maternal and infant health outcomes:

~~(b) At least six;~~

~~(ii) Five members shall be who are~~ doulas with current, valid certification from a doula certification organization:

~~(c) At least one member shall be a;~~

~~(iii) Two members who are public health official officials, physician physicians, nurse nurses, or social worker workers~~

~~(d) At least one member shall be a consumer;~~

~~(iv) Two members who are consumers;~~

~~(v) Two members representing a doula certification program or organization established in Ohio.~~

~~(b) One member representing the commission on minority health appointed by the executive director of the commission on minority health;~~

~~(c) One member representing the department of health appointed by the director of health;~~

~~(d) One member representing the board of nursing appointed by the board of nursing.~~

(2) Both of the following apply to the board of nursing in appointing members to the

advisory ~~board~~group pursuant to division (B)(1)(a) of this section:

(a) A good faith effort shall be made to select members who represent counties with higher rates of infant and maternal mortality, particularly those counties with the largest disparities.

(b) Priority shall be given to individuals with direct service experience providing care to infants and pregnant and postpartum women.

(C) The advisory ~~board~~group, by a majority vote of a quorum of its members, shall select an individual to serve as its chairperson. The advisory ~~board~~group may replace a chairperson in the same manner.

(D) Of the initial appointments to the advisory ~~board~~group pursuant to division (B)(1)(a) of this section, half shall be appointed to a term of one year and half shall be appointed to a term of two years. Thereafter, all terms shall be two years.

~~(E)~~ The board of nursing, the executive director of the commission on minority health, and the director of health shall fill a vacancy as soon as practicable.

~~(E)-(F)~~ If requested, a member shall receive per diem compensation for, as well as reimbursement of actual and necessary expenses incurred pursuant to, fulfilling the member's duties on the advisory ~~board~~group duties.

~~(G)~~ Members may be reappointed for an unlimited number of terms.

~~(F)-(H)~~ The advisory ~~board~~group shall meet at the call of the advisory ~~board's~~group's chairperson as often as the chairperson determines necessary for timely completion of the ~~board's~~group's duties as described in this section.

~~(G)-(I)~~ The board of nursing shall provide meeting space, virtual meeting technology, staff services, and other technical assistance required by the advisory ~~board~~group in carrying out its duties.

~~(H)-(J)~~ The advisory ~~board~~group shall do all of the following:

(1) Provide general advice, guidance, and recommendations to the board of nursing regarding doula certification and the adoption of rules under divisions ~~(C)(3)-(D)(3)~~ and (5) of section 4723.89 of the Revised Code;

(2) Advise the board of nursing regarding individuals seeking to be eligible for medicaid reimbursement as certified doulas;

(3) Provide general advice, guidance, and recommendations to the department of medicaid regarding the ~~program operated~~medicaid coverage of doula services required under section 5164.071 of the Revised Code;

~~(3)~~ Make recommendations to the medicaid director regarding (4) Beginning two years after the effective date of this section and annually thereafter, submit a report to the ~~adoption of rules for purposes of general assembly in accordance with~~ section 5164.071-101.68 of the Revised Code including the following information regarding the doula services provided pursuant to section 5164.071 of the Revised Code:

(a) The number of pregnant women and infants served;

(b) The number and types of doula services provided;

(c) Outcome metrics, including maternal and infant health outcomes.

Sec. 4731.07. (A) The state medical board shall keep a record of its proceedings. The minutes of a meeting of the board shall, on approval by the board, constitute an official record of its proceedings.

(B) The board shall keep a register of applicants for licenses and certificates issued under this chapter; licenses issued under Chapters 4730., 4760., 4762., 4774., and 4778.; and licenses and limited permits issued under Chapters 4759. and 4761. of the Revised Code. The register shall show the name of the applicant and whether the applicant was granted or refused the license, certificate, or limited permit being sought.

With respect to applicants to practice medicine and surgery or osteopathic medicine and surgery, the register shall show the name of the institution that granted the applicant the degree of doctor of medicine or osteopathic medicine. With respect to applicants to practice respiratory care, the register shall show the addresses of the person's last known place of business ~~and residence~~, the effective date and identification number of the license or limited permit, and, if applicable, the name and location of the institution that granted the person's degree or certificate of completion of respiratory care educational requirements and the date the degree or certificate of completion was issued.

(C) The books and records of the board shall be prima-facie evidence of matters therein contained.

Sec. 5162.13. (A) On or before the first day of January of each year, the department of medicaid shall complete a report on the effectiveness of the medicaid program in meeting the health care needs of low-income pregnant women, infants, and children. The report shall include all of the following, delineated by race and ethnic group:

- (1) The estimated number of pregnant women, infants, and children eligible for the program;
- (2) The actual number of eligible persons enrolled in the program;
- (3) The actual number of enrolled pregnant women categorized by estimated gestational age at time of enrollment;
- (4) The average number of days between the following events:
 - (a) A pregnant woman's application for medicaid and enrollment in the fee-for-service component of medicaid;
 - (b) A pregnant woman's application for enrollment in a medicaid managed care organization and enrollment in the managed care organization.

The information described in divisions (A)(4)(a) and (b) of this section shall also be delineated by county and the urban and rural communities specified in rules adopted under section 3701.142 of the Revised Code.

- (5) The number of prenatal, postpartum, and child health visits;
- (6) The estimated number of enrolled women of child-bearing age who use a tobacco

product;

(7) The estimated number of enrolled women of child-bearing age who participate in a tobacco cessation program or who use a tobacco cessation product;

(8) The rates at which enrolled pregnant women receive addiction or mental health services, progesterone therapy, and any other service specified by the department;

(9) A report on birth outcomes, including a comparison of low-birthweight births and infant mortality rates of medicaid recipients with the general female child-bearing and infant population in this state;

(10) A comparison of the prenatal, delivery, and child health costs of the program with such costs of similar programs in other states, where available;

(11) A report on performance data generated by the component of the state innovation model (SIM) grant pertaining to episode-based payments for perinatal care that was awarded to this state by the center for medicare and medicaid innovation in the United States centers for medicare and medicaid services;

(12) A report on funds allocated for infant mortality reduction initiatives in the urban and rural communities specified in rules adopted under section 3701.142 of the Revised Code;

(13) A report on the results of client responses to questions related to pregnancy services and healthcheck that are asked by the personnel of county departments of job and family services;

(14) A comparison of the performance of the fee-for-service component of medicaid with the performance of each medicaid managed care organization on perinatal health metrics;

(15) A report demonstrating cost savings resulting from program investments;

(16) Beginning two years after the effective date of this amendment, a report on the medicaid coverage of doula services required by section 5164.071 of the Revised Code, including:

(a) Outcomes related to maternal health and maternal morbidity;

(b) Infant health outcomes;

(c) The average costs of providing doula services to mothers and infants;

(d) Estimated cost increases or savings as a result of providing doula coverage.

(B) The department shall submit the report to the general assembly in accordance with section 101.68 of the Revised Code and to the joint medicaid oversight committee. The department also shall make the report available to the public.

(C) The department shall provide to the joint medicaid oversight committee a copy of the data used to calculate the information required in the report under division (A)(16) of this section.

Sec. 5164.071. (A) As used in this section, "doula" has the same meaning as in section 4723.89 of the Revised Code.

(B) The medicaid program shall ~~operate a program to cover~~ doula services that are provided by a doula if the doula has a valid provider agreement and is certified under section 4723.89 of the Revised Code. Medicaid payments for doula services shall be determined on the basis of each pregnancy, regardless of whether multiple births occur as a result of that pregnancy.

(C) Any provider outcome measurements or incentives the department of medicaid implements for the medicaid coverage of doula services shall be consistent with this state's medicare-medicaid plan quality withhold provider or managed care plan methodology and benchmarks.

~~(D) The medicaid director shall adopt rules under section 5164.02 of the Revised Code to implement this section. 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.~~

Sec. 5705.14. No transfer shall be made from one fund of a subdivision to any other fund, by order of the court or otherwise, except as follows:

(A) The unexpended balance in a bond fund that is no longer needed for the purpose for which such fund was created shall be transferred to the sinking fund or bond retirement fund from which such bonds are payable.

(B) The unexpended balance in any specific permanent improvement fund, other than a bond fund, after the payment of all obligations incurred in the acquisition of such improvement, shall be transferred to the sinking fund or bond retirement fund of the subdivision; provided that if such money is not required to meet the obligations payable from such funds, it may be transferred to a special fund for the acquisition of permanent improvements, or, with the approval of the court of common pleas of the county in which such subdivision is located, to the general fund of the subdivision.

(C)(1) Except as provided in division (C)(2) of this section, the unexpended balance in the sinking fund or bond retirement fund of a subdivision, after all indebtedness, interest, and other obligations for the payment of which such fund exists have been paid and retired, shall be transferred, in the case of the sinking fund, to the bond retirement fund, and in the case of the bond retirement fund, to the sinking fund; provided that if such transfer is impossible by reason of the nonexistence of the fund to receive the transfer, such unexpended balance, with the approval of the court of common pleas of the county in which such division is located, may be transferred to any other fund of the subdivision.

(2) Money in a bond fund or bond retirement fund of a city, local, exempted village, cooperative education, or joint vocational school district may be transferred to a specific permanent improvement fund provided that the county budget commission of the county in which the school district is located approves the transfer upon its determination that the money transferred will not be required to meet the obligations payable from the bond fund or bond retirement fund. In arriving at such a determination, the county budget commission shall consider the balance of the bond fund or bond retirement fund, the outstanding obligations payable from the fund, and the sources and timing of the fund's revenue.

(D) The unexpended balance in any special fund, other than an improvement fund, existing in accordance with division (D), (F), or (G) of section 5705.09 or section 5705.12 of the Revised

Code, may be transferred to the general fund or to the sinking fund or bond retirement fund after the termination of the activity, service, or other undertaking for which such special fund existed, but only after the payment of all obligations incurred and payable from such special fund.

(E) Money may be transferred from the general fund to any other fund of the subdivision.

(F) Moneys retained or received by a county under section 4501.04 or division (A)(2) of section 5735.27 of the Revised Code may be transferred from the fund into which they were deposited to the sinking fund or bond retirement fund from which any principal, interest, or charges for which such moneys may be used is payable.

(G) Moneys retained or received by a municipal corporation under section 4501.04 or division (A)(1) of section 5735.27 of the Revised Code may be transferred from the fund into which they were deposited to the sinking fund or bond retirement fund from which any principal, interest, or charges for which such moneys may be used is payable.

(H)(1) Money may be transferred from the county developmental disabilities general fund to the county developmental disabilities capital fund established under section 5705.091 of the Revised Code or to any other fund created for the purposes of the county board of developmental disabilities, so long as money in the fund to which the money is transferred can be spent for the particular purpose of the transferred money. The county board of developmental disabilities may request, by resolution, that the board of county commissioners make the transfer. The county board of developmental disabilities shall transmit a certified copy of the resolution to the board of county commissioners. Upon receiving the resolution, the board of county commissioners may make the transfer. Money transferred to a fund shall be credited to an account appropriate to its particular purpose.

(2) An unexpended balance in an account in the county developmental disabilities capital fund or any other fund created for the purposes of the county board of developmental disabilities may be transferred back to the county developmental disabilities general fund. The transfer may be made if the unexpended balance is no longer needed for its particular purpose and all outstanding obligations have been paid. Money transferred back to the county developmental disabilities general fund shall be credited to an account for current expenses within that fund. The county board of developmental disabilities may request, by resolution, that the board of county commissioners make the transfer. The county board of developmental disabilities shall transmit a certified copy of the resolution to the board of county commissioners. Upon receiving the resolution, the board of county commissioners may make the transfer.

(I) Money may be transferred from the public assistance fund established under section 5101.161 of the Revised Code to either of the following funds, so long as the money to be transferred from the public assistance fund may be spent for the purposes for which money in the receiving fund may be used:

- (1) The children services fund established under section 5101.144 of the Revised Code;
- (2) The child support enforcement administrative fund established, as authorized under rules

adopted by the director of job and family services, in the county treasury for use by any county family services agency.

(J) Notwithstanding this section, money in any fund or account of a village dissolved in accordance with sections 703.31 to 703.39 of the Revised Code may be transferred by the receiver-trustee to a special account for the purpose of paying the debts, obligations, and liabilities of the dissolved village or to the general fund of any township into which the territory of the village is dissolved for any purpose that directly or indirectly benefits the former territory of the dissolved village.

(K) Except in the case of transfer pursuant to division (E) or (J) of this section, transfers authorized by this section shall only be made by resolution of the taxing authority passed with the affirmative vote of two-thirds of the members.

Sec. 5726.58. (A) Terms used in this section have the same meanings as in section 175.16 of the Revised Code.

(B) A taxpayer may claim a nonrefundable tax credit against the tax imposed under section 5726.02 of the Revised Code for each person included in the annual report of the taxpayer that is allocated a credit issued by the executive director of the ~~governor's office of housing transformation~~ Ohio housing finance agency under section 175.16 of the Revised Code. The credit equals the amount allocated to such person for the taxable year and reported by the designated reporter on the form prescribed by division (I) of section 175.16 of the Revised Code.

The credit authorized in this section shall be claimed in the order required under section 5726.98 of the Revised Code. If the amount of a credit exceeds the tax otherwise due under section 5726.02 of the Revised Code after deducting all other credits preceding the credit in the order prescribed in section 5726.98 of the Revised Code, the excess may be carried forward for not more than five ensuing tax years. The amount of the excess credit claimed in any such year shall be deducted from the balance carried forward to the next tax year.

No credit shall be claimed under this section to the extent the credit was claimed under section 5725.36, 5729.19, or 5747.83 of the Revised Code.

Sec. 5729.20. (A) Terms used in this section have the same meanings as in section 175.17 of the Revised Code.

(B) There is allowed a nonrefundable tax credit against the tax imposed by section 5729.03 or 5729.06 of the Revised Code for a foreign insurance company that is allocated a credit issued by the ~~executive~~-executive director of the Ohio housing finance agency under section 175.17 of the Revised Code. The credit equals the amount allocated to such company for the calendar year and reported by the designated reporter on the form prescribed by division (H) of section 175.17 of the Revised Code.

The credit authorized in this section shall be claimed in the order required under section 5729.98 of the Revised Code. If the amount of a credit exceeds the tax otherwise due under section 5729.03 or 5729.06 of the Revised Code after deducting all other credits preceding the credit in the

order prescribed in section 5725.98 of the Revised Code, the excess may be carried forward for not more than five ensuing calendar years. The amount of the excess credit claimed in any such year shall be deducted from the balance carried forward to the next calendar year.

No credit shall be claimed under this section to the extent the credit was claimed under section 5725.37, 5726.60, or 5747.84 of the Revised Code.

A foreign insurance company shall not be required to pay any additional tax levied under section 5729.06 of the Revised Code as a result of claiming the tax credit authorized under this section.

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 made to or tuition units purchased under a qualified tuition program established pursuant to section 529 of the Internal Revenue 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.

Notwithstanding any provision of the Revised Code to the contrary, the portion of the addition required by division (A)(36) of this section related to the apportioned business income of the pass-through entity shall be considered business income under division (B) of this section. Such addition is eligible for the deduction in division (A)(28) of this section, subject to the applicable dollar limitations, and the tax rate prescribed by division (A)(4)(a) of section 5747.02 of the Revised Code. The taxpayer shall provide, upon request of the tax commissioner, any documentation necessary to verify the portion of the addition that is business income under this division.

(37) Deduct, to the extent not otherwise deducted or excluded in computing federal or Ohio adjusted gross income for the taxable year, amounts delivered to a qualifying institution pursuant to section 3333.128 of the Revised Code for the benefit of the taxpayer or the taxpayer's spouse or dependent.

(38) Deduct, to the extent not otherwise deducted or excluded in computing federal or Ohio adjusted gross income for the taxable year, amounts received under the Ohio adoption grant program pursuant to section 5101.191 of the Revised Code.

(39) Deduct, to the extent included in federal adjusted gross income, income attributable to amounts provided to a taxpayer for any of the purposes for which ~~a deduction is an exclusion would have been~~ authorized under section 139 of the Internal Revenue Code, ~~assuming if that~~ the train derailment near the city of East Palestine on February 3, 2023, ~~is had been~~ a qualified disaster pursuant to that section, or to compensate for lost business resulting from that derailment, if such amounts are provided by any of the following:

- (a) A federal, state, or local government agency;
- (b) A railroad company, as that term is defined in section 5727.01 of the Revised Code;
- (c) Any subsidiary, insurer, or agent of a railroad company or any related person.

Notwithstanding any provision to the contrary, the derailment is not required to meet the definition of a "qualified disaster" pursuant to section 139 of the Internal Revenue Code to qualify for the deduction under this section.

(40) 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.

(41) Add any income taxes deducted in computing federal or Ohio adjusted gross income to the extent the income taxes were derived from income subject to a tax levied in another state or the District of Columbia when such tax was enacted for purposes of complying with internal revenue service notice 2020-75.

Notwithstanding any provision of the Revised Code to the contrary, the portion of the

addition required by division (A)(41) of this section related to the apportioned business income of the pass-through entity shall be considered business income under division (B) of this section. Such addition is eligible for the deduction in division (A)(28) of this section, subject to the applicable dollar limitations, and the tax rate prescribed by division (A)(4)(a) of section 5747.02 of the Revised Code. The taxpayer shall provide, upon request of the tax commissioner, any documentation necessary to verify the portion of the addition that is business income under this division.

(42) Deduct amounts contributed to a homeownership savings account and calculated pursuant to divisions (B) and (C) of section 5747.85 of the Revised Code.

(43) If the taxpayer is the account owner, add the amount of funds withdrawn from a homeownership savings account not used for eligible expenses, regardless of who deposited those funds. As used in division (A)(43) of this section, "homeownership savings account," "account owner," and "eligible expenses" have the same meanings as in section 5747.85 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 in 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) Deduct the amount the taxpayer would be required to deduct under division (A)(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.

(16) Add any income taxes deducted in computing federal taxable income or Ohio taxable income to the extent the income taxes were derived from income subject to a tax levied in another state or the District of Columbia when such tax was enacted for purposes of complying with internal revenue service notice 2020-75.

(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 former Chapter 1705. of the Revised Code as that chapter existed prior to February 11, 2022, Chapter 1706. of the Revised Code, or 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.

Sec. 5747.501. (A) On or before the twenty-fifth day of July of each year, the tax commissioner shall estimate and certify to each county auditor the amount to be distributed from the local government fund to each undivided local government fund during the following calendar year under section 5747.50 of the Revised Code. The estimate shall equal the sum of the separate amounts computed under divisions (B)(1) and (2) of this section.

(B)(1) The product obtained by multiplying the percentage described in division (B)(1)(a) of this section by the amount described in division (B)(1)(b) of this section.

(a) Each county's proportionate share of the total amount distributed to the counties from the local government fund and the local government revenue assistance fund during calendar year 2007. ~~The~~ In each fiscal year, the amount distributed to any county undivided local government fund shall be an amount not less than eight hundred fifty thousand dollars. To the extent necessary to implement this minimum distribution requirement, the proportionate shares computed under this division shall be adjusted accordingly.

(b) The total amount distributed to counties from the local government fund and the local

government revenue assistance fund during calendar year 2007 adjusted downward if, and to the extent that, total local government fund distributions to counties for the following year are projected to be less than what was distributed to counties from the local government fund and local government revenue assistance fund during calendar year 2007.

(2) The product obtained by multiplying the percentage described in division (B)(2)(a) of this section by the amount described in division (B)(2)(b) of this section.

(a) Each county's proportionate share of the state's population as reflected in the most recent federal decennial census or the federal government's most recent census estimates, whichever represents the most recent year.

(b) The amount by which total estimated distributions from the local government fund during the immediately succeeding calendar year, less the total estimated amount to be distributed from the fund to municipal corporations under division (C) of section 5747.50 of the Revised Code during the immediately succeeding calendar year, exceed the total amount distributed to counties from the local government fund and local government revenue assistance fund during calendar year 2007.

Sec. 5747.67. (A) Any term used in this section has the same meaning as in section 122.852 of the Revised Code.

(B) There is allowed a credit against a taxpayer's aggregate tax liability under section 5747.02 of the Revised Code for any ~~individual taxpayer~~ who, on the last day of the ~~individual's taxpayer's~~ taxable year, is the certificate owner of a tax credit certificate issued under section 122.852 of the Revised Code. The credit shall be claimed for the taxpayer's taxable year that includes the date the certificate was issued by the director of development. The credit amount equals the amount stated in the certificate or the portion of that amount owned by the certificate owner. The credit shall be claimed in the order required under section 5747.98 of the Revised Code. If the credit amount exceeds the aggregate amount of tax otherwise due under section 5747.02 of the Revised Code after deducting all other credits in that order, the excess shall be refunded.

(C) Nothing in this section limits or disallows pass-through treatment of the credit.

Sec. 5747.85. (A) As used in this section:

(1) "Homeownership savings account" ~~has and~~ "program period" ~~have the same meaning~~ meanings as in section 135.70 of the Revised Code.

(2) "Account owner" means "eligible participant" as defined by section 135.70 of the Revised Code.

(3) "Contributor" means the account owner or a parent, spouse, sibling, stepparent, or grandparent of the account owner who deposits funds into the homeownership savings account.

(4) "Lifetime contribution limit" means twenty-five thousand dollars of contributions per contributor per homeownership savings account. If an account owner opens one or more additional homeownership savings accounts, a contributor's lifetime contribution limit for the additional accounts shall be reduced by any contributions previously made by the contributor to an account

owned by that account owner.

(5) "Eligible expenses" means unreimbursed expenses paid by the account owner for home purchase costs for the account owner's primary residence and account fees imposed on the account owner.

(6) "Primary residence" means a ~~home~~ homestead located in this state that is or will be the account owner's principal place of residence at the time the eligible expenses are incurred and for which the account owner receives or will receive a reduction in real property taxes or manufactured home taxes under division (B) of section 323.152 of the Revised Code.

(7) "Homestead" means a homestead, as defined in section 323.151 of the Revised Code, or a manufactured or mobile home that is owned and occupied as a home by an individual whose domicile is in this state and upon which the manufactured home tax is assessed pursuant to division (D)(2) of section 4503.06 of the Revised Code.

(8) "Home purchase costs" means "~~closing costs~~" "eligible home costs" as defined in section 135.70 of the Revised Code.

~~(8)~~ (9) "Employer contribution" means the amount an employer contributes to a homeownership savings account.

(B) In computing Ohio adjusted gross income, a deduction from federal adjusted gross income is allowed to a contributor for amounts contributed to a homeownership savings account to the extent that the amounts contributed have not already been deducted in computing the contributor's federal or Ohio adjusted gross income for the taxable year. The deduction shall equal the amount of contributions made by the taxpayer and, if filing a joint return, the taxpayer's spouse, except that the deduction shall not exceed, for any taxable year, ten thousand dollars for spouses filing a joint return or five thousand dollars for all other taxpayers for each homeownership savings account to which contributions are made. If a taxpayer files a joint return, the deduction amount attributable to contributions made by each spouse shall not exceed five thousand dollars for each homeownership savings account to which contributions are made. A contributor is not entitled to a deduction under this section to the extent the deduction causes the contributor to exceed the lifetime contribution limit. No deduction is allowed under this section for the transfer of funds from one homeownership savings account to another homeownership savings account.

(C) In computing Ohio adjusted gross income, a deduction from federal adjusted gross income is allowed to an account owner for the following items:

(1) Interest earned on a homeownership savings account to the extent the interest has not been otherwise deducted or excluded in computing an account owner's federal or Ohio adjusted gross income.

(2) Employer contributions made by an employer to an account owner's homeownership savings account to the extent the employer contributions have not been otherwise deducted or excluded in computing an account owner's federal or Ohio adjusted gross income.

(D) The tax commissioner may request that a taxpayer claiming a deduction calculated under

division (B) or (C) of this section furnish information necessary to support the claim for the deduction under this section, and no deduction shall be allowed unless the requested information is provided.

(E) No deduction is permitted under division (B) or (C) of this section for contributions made or interest earned after the conclusion of a homeownership savings account's program period.

(F) The commissioner may adopt rules necessary to administer this section.

SECTION 101.02. That existing sections 109.11, 109.111, 109.112, 118.27, 118.31, 122.85, 122.852, 128.54, 135.143, 135.45, 135.61, 135.63, 135.70, 135.71, 175.17, 317.18, 703.20, 703.201, 703.23, 731.14, 1545.07, 1724.07, 1901.34, 2950.11, 3301.077, 3307.01, 3309.01, 3310.41, 3313.608, 3313.7117, 3314.017, 3314.091, 3317.16, 3317.22, 3318.05, 3318.41, 3319.0812, 3319.22, 3319.233, 3319.60, 3319.611, 3319.612, 3322.24, 3323.02, 3333.048, 3333.049, 3345.60, 3365.08, 3505.30, 3505.33, 3505.35, 3701.0212, 4301.62, 4303.209, 4519.55, 4723.091, 4723.092, 4723.89, 4723.90, 4731.07, 5162.13, 5164.071, 5705.14, 5726.58, 5729.20, 5747.01, 5747.501, 5747.67, and 5747.85 of the Revised Code are hereby repealed.

SECTION 105.01. That sections 128.419, 703.21, and 3361.06 of the Revised Code are hereby repealed.

SECTION 110.10. That the versions of sections 2950.11, 3301.53, and 3301.55 of the Revised Code that are scheduled to take effect January 1, 2025, be amended to read as follows:

Sec. 2950.11. (A) Regardless of when the sexually oriented offense or child-victim oriented offense was committed, if a person is convicted of, pleads guilty to, has been convicted of, or has pleaded guilty to a sexually oriented offense or a child-victim oriented offense or a person is or has been adjudicated a delinquent child for committing a sexually oriented offense or a child-victim oriented offense and is classified a juvenile offender registrant or is an out-of-state juvenile offender registrant based on that adjudication, and if the offender or delinquent child is in any category specified in division (F)(1)(a), (b), or (c) of this section, the sheriff with whom the offender or delinquent child has most recently registered under section 2950.04, 2950.041, or 2950.05 of the Revised Code and the sheriff to whom the offender or delinquent child most recently sent a notice of intent to reside under section 2950.04 or 2950.041 of the Revised Code, within the period of time specified in division (C) of this section, shall provide a written notice containing the information set forth in division (B) of this section to all of the persons described in divisions (A)(1) to (10) of this section. If the sheriff has sent a notice to the persons described in those divisions as a result of receiving a notice of intent to reside and if the offender or delinquent child registers a residence address that is the same residence address described in the notice of intent to reside, the sheriff is not required to send an additional notice when the offender or delinquent child registers. The sheriff

shall provide the notice to all of the following persons:

(1)(a) Any occupant of each residential unit that is located within one thousand feet of the offender's or delinquent child's residential premises, that is located within the county served by the sheriff, and that is not located in a multi-unit building. Division (D)(3) of this section applies regarding notices required under this division.

(b) If the offender or delinquent child resides in a multi-unit building, any occupant of each residential unit that is located in that multi-unit building and that shares a common hallway with the offender or delinquent child. For purposes of this division, an occupant's unit shares a common hallway with the offender or delinquent child if the entrance door into the occupant's unit is located on the same floor and opens into the same hallway as the entrance door to the unit the offender or delinquent child occupies. Division (D)(3) of this section applies regarding notices required under this division.

(c) The building manager, or the person the building owner or condominium unit owners association authorizes to exercise management and control, of each multi-unit building that is located within one thousand feet of the offender's or delinquent child's residential premises, including a multi-unit building in which the offender or delinquent child resides, and that is located within the county served by the sheriff. In addition to notifying the building manager or the person authorized to exercise management and control in the multi-unit building under this division, the sheriff shall post a copy of the notice prominently in each common entryway in the building and any other location in the building the sheriff determines appropriate. The manager or person exercising management and control of the building shall permit the sheriff to post copies of the notice under this division as the sheriff determines appropriate. In lieu of posting copies of the notice as described in this division, a sheriff may provide notice to all occupants of the multi-unit building by mail or personal contact; if the sheriff so notifies all the occupants, the sheriff is not required to post copies of the notice in the common entryways to the building. Division (D)(3) of this section applies regarding notices required under this division.

(d) All additional persons who are within any category of neighbors of the offender or delinquent child that the attorney general by rule adopted under section 2950.13 of the Revised Code requires to be provided the notice and who reside within the county served by the sheriff;

(2) The executive director of the public children services agency that has jurisdiction within the specified geographical notification area and that is located within the county served by the sheriff;

(3)(a) The superintendent of each board of education of a school district that has schools within the specified geographical notification area and that is located within the county served by the sheriff;

(b) The principal of the school within the specified geographical notification area and within the county served by the sheriff that the delinquent child attends;

(c) If the delinquent child attends a school outside of the specified geographical notification

area or outside of the school district where the delinquent child resides, the superintendent of the board of education of a school district that governs the school that the delinquent child attends and the principal of the school that the delinquent child attends.

(4)(a) The appointing or hiring officer of each chartered nonpublic school located within the specified geographical notification area and within the county served by the sheriff or of each other school located within the specified geographical notification area and within the county served by the sheriff and that is not operated by a board of education described in division (A)(3) of this section;

(b) Regardless of the location of the school, the appointing or hiring officer of a chartered nonpublic school that the delinquent child attends.

(5) The director, head teacher, elementary principal, or site administrator of each preschool program governed by Chapter 3301. of the Revised Code that is located within the specified geographical notification area and within the county served by the sheriff;

(6) The administrator of each child care center or type A family child care home that is located within the specified geographical notification area and within the county served by the sheriff, and each holder of a license to operate a type B family child care home that is located within the specified geographical notification area and within the county served by the sheriff. As used in this division, "child care center," "type A family child care home," and "type B family child care home" have the same meanings as in section 5104.01 of the Revised Code.

(7) The president or other chief administrative officer of each institution of higher education, as defined in section 2907.03 of the Revised Code, that is located within the specified geographical notification area and within the county served by the sheriff, and the chief law enforcement officer of the state university law enforcement agency or campus police department established under section 3345.04 or 1713.50 of the Revised Code, if any, that serves that institution;

(8) The sheriff of each county that includes any portion of the specified geographical notification area;

(9) If the offender or delinquent child resides within the county served by the sheriff, the chief of police, marshal, or other chief law enforcement officer of the municipal corporation in which the offender or delinquent child resides or, if the offender or delinquent child resides in an unincorporated area, the constable or chief of the police department or police district police force of the township in which the offender or delinquent child resides;

(10) Volunteer organizations in which contact with minors or other vulnerable individuals might occur or any organization, company, or individual who requests notification as provided in division (J) of this section.

(B) The notice required under division (A) of this section shall include all of the following information regarding the subject offender or delinquent child:

(1) The offender's or delinquent child's name;

(2) The address or addresses of the offender's or public registry-qualified juvenile offender

registrant's residence, school, institution of higher education, or place of employment, as applicable, or the residence address or addresses of a delinquent child who is not a public registry-qualified juvenile offender registrant;

(3) The sexually oriented offense or child-victim oriented offense of which the offender was convicted, to which the offender pleaded guilty, or for which the child was adjudicated a delinquent child;

(4) A statement that identifies the category specified in division (F)(1)(a), (b), or (c) of this section that includes the offender or delinquent child and that subjects the offender or delinquent child to this section;

(5) The offender's or delinquent child's photograph.

(C) If a sheriff with whom an offender or delinquent child registers under section 2950.04, 2950.041, or 2950.05 of the Revised Code or to whom the offender or delinquent child most recently sent a notice of intent to reside under section 2950.04 or 2950.041 of the Revised Code is required by division (A) of this section to provide notices regarding an offender or delinquent child and if, pursuant to that requirement, the sheriff provides a notice to a sheriff of one or more other counties in accordance with division (A)(8) of this section, the sheriff of each of the other counties who is provided notice under division (A)(8) of this section shall provide the notices described in divisions (A)(1) to (7) and (A)(9) and (10) of this section to each person or entity identified within those divisions that is located within the specified geographical notification area and within the county served by the sheriff in question.

(D)(1) A sheriff required by division (A) or (C) of this section to provide notices regarding an offender or delinquent child shall provide the notice to the neighbors that are described in division (A)(1) of this section and the notices to law enforcement personnel that are described in divisions (A)(8) and (9) of this section as soon as practicable, but no later than five days after the offender sends the notice of intent to reside to the sheriff and again no later than five days after the offender or delinquent child registers with the sheriff or, if the sheriff is required by division (C) of this section to provide the notices, no later than five days after the sheriff is provided the notice described in division (A)(8) of this section.

A sheriff required by division (A) or (C) of this section to provide notices regarding an offender or delinquent child shall provide the notices to all other specified persons that are described in divisions (A)(2) to (7) and (A)(10) of this section as soon as practicable, but not later than seven days after the offender or delinquent child registers with the sheriff or, if the sheriff is required by division (C) of this section to provide the notices, no later than five days after the sheriff is provided the notice described in division (A)(8) of this section.

(2) If an offender or delinquent child in relation to whom division (A) of this section applies verifies the offender's or delinquent child's current residence, school, institution of higher education, or place of employment address, as applicable, with a sheriff pursuant to section 2950.06 of the Revised Code, the sheriff may provide a written notice containing the information set forth in

division (B) of this section to the persons identified in divisions (A)(1) to (10) of this section. If a sheriff provides a notice pursuant to this division to the sheriff of one or more other counties in accordance with division (A)(8) of this section, the sheriff of each of the other counties who is provided the notice under division (A)(8) of this section may provide, but is not required to provide, a written notice containing the information set forth in division (B) of this section to the persons identified in divisions (A)(1) to (7) and (A)(9) and (10) of this section.

(3) A sheriff may provide notice under division (A)(1)(a) or (b) of this section, and may provide notice under division (A)(1)(c) of this section to a building manager or person authorized to exercise management and control of a building, by mail, by personal contact, or by leaving the notice at or under the entry door to a residential unit. For purposes of divisions (A)(1)(a) and (b) of this section, and the portion of division (A)(1)(c) of this section relating to the provision of notice to occupants of a multi-unit building by mail or personal contact, the provision of one written notice per unit is deemed as providing notice to all occupants of that unit.

(E) All information that a sheriff possesses regarding an offender or delinquent child who is in a category specified in division (F)(1)(a), (b), or (c) of this section that is described in division (B) of this section and that must be provided in a notice required under division (A) or (C) of this section or that may be provided in a notice authorized under division (D)(2) of this section is a public record that is open to inspection under section 149.43 of the Revised Code.

The sheriff shall not cause to be publicly disseminated by means of the internet any of the information described in this division that is provided by a delinquent child unless that child is in a category specified in division (F)(1)(a), (b), or (c) of this section.

(F)(1) Except as provided in division (F)(2) of this section, the duties to provide the notices described in divisions (A) and (C) of this section apply regarding any offender or delinquent child who is in any of the following categories:

(a) The offender is a tier III sex offender/child-victim offender, or the delinquent child is a public registry-qualified juvenile offender registrant, and a juvenile court has not removed pursuant to section 2950.15 of the Revised Code the delinquent child's duty to comply with sections 2950.04, 2950.041, 2950.05, and 2950.06 of the Revised Code.

(b) The delinquent child is a tier III sex offender/child-victim offender who is not a public registry-qualified juvenile offender registrant, the delinquent child was subjected to this section prior to January 1, 2008, as a sexual predator, habitual sex offender, child-victim predator, or habitual child-victim offender, as those terms were defined in section 2950.01 of the Revised Code as it existed prior to January 1, 2008, and a juvenile court has not removed pursuant to section 2152.84 or 2152.85 of the Revised Code the delinquent child's duty to comply with sections 2950.04, 2950.041, 2950.05, and 2950.06 of the Revised Code.

(c) The delinquent child is a tier III sex offender/child-victim offender who is not a public registry-qualified juvenile offender registrant, the delinquent child was classified a juvenile offender registrant on or after January 1, 2008, the court has imposed a requirement under section 2152.82,

2152.83, or 2152.84 of the Revised Code subjecting the delinquent child to this section, and a juvenile court has not removed pursuant to section 2152.84 or 2152.85 of the Revised Code the delinquent child's duty to comply with sections 2950.04, 2950.041, 2950.05, and 2950.06 of the Revised Code.

(2) The notification provisions of this section do not apply to a person described in division (F)(1)(a), (b), or (c) of this section if a court finds at a hearing after considering the factors described in this division that the person would not be subject to the notification provisions of this section that were in the version of this section that existed immediately prior to January 1, 2008. In making the determination of whether a person would have been subject to the notification provisions under prior law as described in this division, the court shall consider the following factors:

- (a) The offender's or delinquent child's age;
- (b) The offender's or delinquent child's prior criminal or delinquency record regarding all offenses, including, but not limited to, all sexual offenses;
- (c) The age of the victim of the sexually oriented offense for which sentence is to be imposed or the order of disposition is to be made;
- (d) Whether the sexually oriented offense for which sentence is to be imposed or the order of disposition is to be made involved multiple victims;
- (e) Whether the offender or delinquent child used drugs or alcohol to impair the victim of the sexually oriented offense or to prevent the victim from resisting;
- (f) If the offender or delinquent child previously has been convicted of or pleaded guilty to, or been adjudicated a delinquent child for committing an act that if committed by an adult would be, a criminal offense, whether the offender or delinquent child completed any sentence or dispositional order imposed for the prior offense or act and, if the prior offense or act was a sex offense or a sexually oriented offense, whether the offender or delinquent child participated in available programs for sexual offenders;
- (g) Any mental illness or mental disability of the offender or delinquent child;
- (h) The nature of the offender's or delinquent child's sexual conduct, sexual contact, or interaction in a sexual context with the victim of the sexually oriented offense and whether the sexual conduct, sexual contact, or interaction in a sexual context was part of a demonstrated pattern of abuse;
- (i) Whether the offender or delinquent child, during the commission of the sexually oriented offense for which sentence is to be imposed or the order of disposition is to be made, displayed cruelty or made one or more threats of cruelty;
- (j) Whether the offender or delinquent child would have been a habitual sex offender or a habitual child victim offender under the definitions of those terms set forth in section 2950.01 of the Revised Code as that section existed prior to January 1, 2008;
- (k) Any additional behavioral characteristics that contribute to the offender's or delinquent child's conduct.

(G)(1) The department of children and youth shall compile, maintain, and update in January and July of each year, a list of all agencies, centers, or homes of a type described in division (A)(2) or (6) of this section that contains the name of each agency, center, or home of that type, the county in which it is located, its address and telephone number, and the name of an administrative officer or employee of the agency, center, or home.

(2) The department of education and workforce shall compile, maintain, and update in January and July of each year, a list of all boards of education, schools, or programs of a type described in division (A)(3), (4), or (5) of this section that contains the name of each board of education, school, or program of that type, the county in which it is located, its address and telephone number, the name of the superintendent of the board or of an administrative officer or employee of the school or program, and, in relation to a board of education, the county or counties in which each of its schools is located and the address of each such school.

(3) The ~~department~~ chancellor of higher education shall compile, maintain, and update in January and July of each year, a list of all institutions of a type described in division (A)(7) of this section that contains the name of each such institution, the county in which it is located, its address and telephone number, and the name of its president or other chief administrative officer.

(4) A sheriff required by division (A) or (C) of this section, or authorized by division (D)(2) of this section, to provide notices regarding an offender or delinquent child, or a designee of a sheriff of that type, may request the department of children and youth, department of education and workforce, or ~~department~~ chancellor of higher education, by telephone, in person, or by mail, to provide the sheriff or designee with the names, addresses, and telephone numbers of the appropriate persons and entities to whom the notices described in divisions (A)(2) to (7) of this section are to be provided. Upon receipt of a request, the department shall provide the requesting sheriff or designee with the names, addresses, and telephone numbers of the appropriate persons and entities to whom those notices are to be provided.

(H)(1) Upon the motion of the offender or the prosecuting attorney of the county in which the offender was convicted of or pleaded guilty to the sexually oriented offense or child-victim oriented offense for which the offender is subject to community notification under this section, or upon the motion of the sentencing judge or that judge's successor in office, the judge may schedule a hearing to determine whether the interests of justice would be served by suspending the community notification requirement under this section in relation to the offender. The judge may dismiss the motion without a hearing but may not issue an order suspending the community notification requirement without a hearing. At the hearing, all parties are entitled to be heard, and the judge shall consider all of the factors set forth in division (K) of this section. If, at the conclusion of the hearing, the judge finds that the offender has proven by clear and convincing evidence that the offender is unlikely to commit in the future a sexually oriented offense or a child-victim oriented offense and if the judge finds that suspending the community notification requirement is in the interests of justice, the judge may suspend the application of this section in relation to the offender. The order shall

contain both of these findings.

The judge promptly shall serve a copy of the order upon the sheriff with whom the offender most recently registered under section 2950.04, 2950.041, or 2950.05 of the Revised Code and upon the bureau of criminal identification and investigation.

An order suspending the community notification requirement does not suspend or otherwise alter an offender's duties to comply with sections 2950.04, 2950.041, 2950.05, and 2950.06 of the Revised Code and does not suspend the victim notification requirement under section 2950.10 of the Revised Code.

(2) A prosecuting attorney, a sentencing judge or that judge's successor in office, and an offender who is subject to the community notification requirement under this section may initially make a motion under division (H)(1) of this section upon the expiration of twenty years after the offender's duty to comply with division (A)(2), (3), or (4) of section 2950.04, division (A)(2), (3), or (4) of section 2950.041 and sections 2950.05 and 2950.06 of the Revised Code begins in relation to the offense for which the offender is subject to community notification. After the initial making of a motion under division (H)(1) of this section, thereafter, the prosecutor, judge, and offender may make a subsequent motion under that division upon the expiration of five years after the judge has entered an order denying the initial motion or the most recent motion made under that division.

(3) The offender and the prosecuting attorney have the right to appeal an order approving or denying a motion made under division (H)(1) of this section.

(4) Divisions (H)(1) to (3) of this section do not apply to any of the following types of offender:

(a) A person who is convicted of or pleads guilty to a violent sex offense or designated homicide, assault, or kidnapping offense and who, in relation to that offense, is adjudicated a sexually violent predator;

(b) A person who is convicted of or pleads guilty to a sexually oriented offense that is a violation of division (A)(1)(b) of section 2907.02 of the Revised Code committed on or after January 2, 2007, and either who is sentenced under section 2971.03 of the Revised Code or upon whom a sentence of life without parole is imposed under division (B) of section 2907.02 of the Revised Code;

(c) A person who is convicted of or pleads guilty to a sexually oriented offense that is attempted rape committed on or after January 2, 2007, and who also is convicted of or pleads guilty to a specification of the type described in section 2941.1418, 2941.1419, or 2941.1420 of the Revised Code;

(d) A person who is convicted of or pleads guilty to an offense described in division (B)(3) (a), (b), (c), or (d) of section 2971.03 of the Revised Code and who is sentenced for that offense pursuant to that division;

(e) An offender who is in a category specified in division (F)(1)(a), (b), or (c) of this section and who, subsequent to being subjected to community notification, has pleaded guilty to or been

convicted of a sexually oriented offense or child-victim oriented offense.

(I) If a person is convicted of, pleads guilty to, has been convicted of, or has pleaded guilty to a sexually oriented offense or a child-victim oriented offense or a person is or has been adjudicated a delinquent child for committing a sexually oriented offense or a child-victim oriented offense and is classified a juvenile offender registrant or is an out-of-state juvenile offender registrant based on that adjudication, and if the offender or delinquent child is not in any category specified in division (F)(1)(a), (b), or (c) of this section, the sheriff with whom the offender or delinquent child has most recently registered under section 2950.04, 2950.041, or 2950.05 of the Revised Code and the sheriff to whom the offender or delinquent child most recently sent a notice of intent to reside under section 2950.04 or 2950.041 of the Revised Code, within the period of time specified in division (D) of this section, shall provide a written notice containing the information set forth in division (B) of this section to the executive director of the public children services agency that has jurisdiction within the specified geographical notification area and that is located within the county served by the sheriff.

(J) Each sheriff shall allow a volunteer organization or other organization, company, or individual who wishes to receive the notice described in division (A)(10) of this section regarding a specific offender or delinquent child or notice regarding all offenders and delinquent children who are located in the specified geographical notification area to notify the sheriff by electronic mail or through the sheriff's web site of this election. The sheriff shall promptly inform the bureau of criminal identification and investigation of these requests in accordance with the forwarding procedures adopted by the attorney general pursuant to section 2950.13 of the Revised Code.

(K) In making a determination under division (H)(1) of this section as to whether to suspend the community notification requirement under this section for an offender, the judge shall consider all relevant factors, including, but not limited to, all of the following:

- (1) The offender's age;
- (2) The offender's prior criminal or delinquency record regarding all offenses, including, but not limited to, all sexually oriented offenses or child-victim oriented offenses;
- (3) The age of the victim of the sexually oriented offense or child-victim oriented offense the offender committed;
- (4) Whether the sexually oriented offense or child-victim oriented offense the offender committed involved multiple victims;
- (5) Whether the offender used drugs or alcohol to impair the victim of the sexually oriented offense or child-victim oriented offense the offender committed or to prevent the victim from resisting;
- (6) If the offender previously has been convicted of, pleaded guilty to, or been adjudicated a delinquent child for committing an act that if committed by an adult would be a criminal offense, whether the offender completed any sentence or dispositional order imposed for the prior offense or act and, if the prior offense or act was a sexually oriented offense or a child-victim oriented offense,

whether the offender or delinquent child participated in available programs for sex offenders or child-victim offenders;

(7) Any mental illness or mental disability of the offender;

(8) The nature of the offender's sexual conduct, sexual contact, or interaction in a sexual context with the victim of the sexually oriented offense the offender committed or the nature of the offender's interaction in a sexual context with the victim of the child-victim oriented offense the offender committed, whichever is applicable, and whether the sexual conduct, sexual contact, or interaction in a sexual context was part of a demonstrated pattern of abuse;

(9) Whether the offender, during the commission of the sexually oriented offense or child-victim oriented offense the offender committed, displayed cruelty or made one or more threats of cruelty;

(10) Any additional behavioral characteristics that contribute to the offender's conduct.

(L) As used in this section, "specified geographical notification area" means the geographic area or areas within which the attorney general, by rule adopted under section 2950.13 of the Revised Code, requires the notice described in division (B) of this section to be given to the persons identified in divisions (A)(2) to (8) of this section.

Sec. 3301.53. (A) ~~The director of education and workforce and the department of children and youth shall consult with each other to~~ formulate and prescribe ~~jointly~~ by rule adopted under Chapter 119. of the Revised Code minimum standards to be applied to preschool programs operated by school district boards of education, county boards of developmental disabilities, community schools, or eligible nonpublic schools. The rules shall include the following:

(1) Standards ensuring that the preschool program is located in a safe and convenient facility that accommodates the enrollment of the program, is of the quality to support the growth and development of the children according to the program objectives, and meets the requirements of section 3301.55 of the Revised Code;

(2) Standards ensuring that supervision, discipline, and programs will be administered according to established objectives and procedures;

(3) Standards ensuring that preschool staff members and nonteaching employees are recruited, employed, assigned, evaluated, and provided in-service education without discrimination on the basis of age, color, national origin, race, or sex; and that preschool staff members and nonteaching employees are assigned responsibilities in accordance with written position descriptions commensurate with their training and experience;

(4) A requirement that boards of education intending to establish a preschool program demonstrate a need for a preschool program prior to establishing the program;

(5) Requirements that children participating in preschool programs have been immunized to the extent considered appropriate by the director of ~~education and workforce~~ children and youth to prevent the spread of communicable disease;

(6) Requirements that the parents of preschool children complete the emergency medical

authorization form specified in section 3313.712 of the Revised Code;

(7) The department of education and workforce's rules or standards for providing special education and related services for children with disabilities under section 3323.02 of the Revised Code incorporated by reference, as appropriate.

(B) ~~The director of education and workforce and the department of children and youth~~ shall ensure that the rules adopted under sections 3301.52 to 3301.58 of the Revised Code are consistent with and meet or exceed the requirements of Chapter 5104. of the Revised Code with regard to child care centers that serve preschool children. ~~The directors and the department~~ shall review all such rules at least once every five years.

(C) ~~The director of education and workforce and the department~~ shall adopt rules for school child programs that are consistent with and meet or exceed the requirements of the rules adopted for child care centers that serve school-age children under Chapter 5104. of the Revised Code.

Sec. 3301.55. (A) A school district, county board of developmental disabilities, community school, or eligible nonpublic school operating a preschool program shall house the program in buildings that meet the following requirements:

(1) The building is operated by the district, county board of developmental disabilities, community school, or eligible nonpublic school and has been approved by the division of industrial compliance in the department of commerce or a certified municipal, township, or county building department for the purpose of operating a program for preschool children. Any such structure shall be constructed, equipped, repaired, altered, and maintained in accordance with applicable provisions of Chapters 3781. and 3791. and with rules adopted by the board of building standards under Chapter 3781. of the Revised Code for the safety and sanitation of structures erected for this purpose.

(2) The building is in compliance with fire and safety laws and regulations as evidenced by reports of annual school fire and safety inspections as conducted by appropriate local authorities.

(3) The school is in compliance with rules established by the department of education and workforce regarding school food services.

(4) The facility includes not less than thirty-five square feet of indoor space for each child in the program. Safe play space, including both indoor and outdoor play space, totaling not less than sixty square feet for each child using the space at any one time, shall be regularly available and scheduled for use.

(5) First aid facilities and space for temporary placement or isolation of injured or ill children are provided.

(B) Each school district, county board of developmental disabilities, community school, or eligible nonpublic school that operates, or proposes to operate, a preschool program shall submit to the department of children and youth a building plan including all information specified by the department of children and youth not later than the first day of September of the school year in which the program is to be initiated. ~~The department of children and youth~~ shall determine whether

the buildings meet the requirements of this section and section 3301.53 of the Revised Code. If the department determines, on the basis of the building plan or any other information, that the buildings do not meet those requirements, it shall inspect the buildings. The department shall ~~submit a report to the director of education and workforce specifying~~ specify any aspects of the building that are not in compliance with the requirements of this section and section 3301.53 of the Revised Code and the time period that will be allowed the district, county board of developmental disabilities, or school to meet the requirements.

SECTION 110.20. That the existing versions of sections 2950.11, 3301.53, and 3301.55 of the Revised Code that are scheduled to take effect January 1, 2025, are hereby repealed.

SECTION 201.10. All items in this act are hereby appropriated as designated out of any moneys in the state treasury to the credit of the designated fund. For all operating appropriations made in this act, those in the first column are for fiscal year 2024 and those in the second column are for fiscal year 2025. The operating appropriations made in this act are in addition to any other operating appropriations made for these fiscal years.

SECTION 201.20.

	1	2	3	4	5
A	DNR DEPARTMENT OF NATURAL RESOURCES				
B	General Revenue Fund				
C	GRF	725459	Buckeye State Tree Nursery	\$1,600,000	\$1,250,000
D	TOTAL GRF General Revenue Fund			\$1,600,000	\$1,250,000
E	TOTAL ALL BUDGET FUND GROUPS			\$1,600,000	\$1,250,000

SECTION 201.30. Within the limits set forth in this act, the Director of Budget and Management shall establish accounts indicating the source and amount of funds for each appropriation made in this act, and shall determine the manner in which appropriation accounts shall be maintained. Expenditures from operating appropriations contained in this act shall be accounted

for as though made in, and are subject to all applicable provisions of, H.B. 33 of the 135th General Assembly.

SECTION 601.10. That Sections 130.113, 259.10, 371.10, and 381.410 of H.B. 33 of the 135th General Assembly be amended to read as follows:

Sec. 130.113. Notwithstanding any other provision of the Revised Code to the contrary, the public depositories designated and awarded the public moneys of the state under section 135.09 and division (A) of section 135.12 of the Revised Code for the period commencing on or around July 4, 2022, shall be the designated public depositories for a total of three years commencing from that applicable date, and terminating on the day before the first Monday of July 2025.

Sec. 259.10.

	1	2	3	4	5
A	DEV DEPARTMENT OF DEVELOPMENT				
B	General Revenue Fund				
C	GRF	195402	Coal Research and Development Program	\$150,000	\$150,000
D	GRF	195405	Minority Business Development	\$9,650,000	\$9,150,000
E	GRF	195406	Helping Ohioans Stay in Their Homes	\$7,000,000	\$4,000,000
F	GRF	195415	Business Development Services	\$7,000,000 \$4,000,000	\$4,000,000
G	GRF	195426	Redevelopment Assistance	\$1,065,000	\$1,065,000
H	GRF	195453	Technology Programs and Grants	\$835,000	\$835,000
I	GRF	195454	Small Business and Export	\$4,000,000	\$4,000,000

			Assistance		
J	GRF	195455	Appalachia Assistance	\$6,674,000	\$6,674,000
K	GRF	195497	CDBG Operating Match	\$1,400,000	\$1,400,000
L	GRF	195499	BSD Federal Programs Match	\$13,274,000	\$13,274,000
M	GRF	195503	Local Development Projects	\$62,615,000	\$3,500,000
N	GRF	195537	Ohio-Israel Agricultural Initiative	\$250,000	\$250,000
O	GRF	195553	Industry Sector Partnerships	\$5,000,000	\$5,000,000
P	GRF	195556	TechCred Program	\$25,200,000	\$25,200,000
Q	GRF	195901	Coal Research and Development General Obligation Bond Debt Service	\$5,732,500	\$4,042,500
R	GRF	195905	Third Frontier Research and Development General Obligation Bond Debt Service	\$47,800,000	\$36,500,000
S	TOTAL GRF General Revenue Fund			\$194,645,500	\$119,040,500
T	Dedicated Purpose Fund Group				
U	4500	195624	Minority Business Bonding Program Administration	\$100,000	\$100,000
V	4510	195649	Business Assistance Programs	\$3,000,000	\$3,000,000
W	4F20	195639	State Special Projects	\$150,000	\$150,000

X	4F20	195655	Workforce Development Programs	\$1,175,000	\$1,175,000
Y	4F20	195699	Utility Community Assistance	\$750,000	\$750,000
Z	4W10	195646	Minority Business Enterprise Loan	\$5,000,000	\$5,000,000
AA	5AI1	1956G9	Broadband Pole Replacement and Undergrounding Program	\$50,000,000	\$0
AB	5AO0	1956H2	One Time Priority Projects	\$34,815,000	\$20,375,000
AC	5AP1	1956H3	Welcome Home Ohio Program	\$50,000,000	\$50,000,000
AD	5CV3	1956A1	Water and Sewer Quality Program	\$124,000,000	\$0
AE	5CV3	1956H4	County and Independent Fairs Grant	\$10,000,000	\$0
AF	5JR0	195635	Tax Incentives Operating	\$1,000,000	\$1,000,000
AG	5KP0	195645	Historic Rehabilitation Operating	\$1,300,000	\$1,300,000
AH	5M40	195659	Low Income Energy Assistance (USF)	\$325,000,000	\$325,000,000
AI	5M50	195660	Advanced Energy Loan Programs	\$8,925,000	\$8,925,000
AJ	5MH0	195644	SiteOhio Administration	\$5,000	\$5,000
AK	5MJ0	195683	TourismOhio Administration	\$7,500,000	\$7,500,000
AL	5UL0	195627	Brownfields Revolving Loan	\$1,695,000	\$1,695,000

			Program		
AM	5UY0	195496	Sports Events Grants	\$10,000,000	\$0
AN	5W60	195691	International Trade Cooperative Projects	\$50,000	\$50,000
AO	5XH0	195632	Women Owned Business Loans	\$5,000,000	\$5,000,000
AP	5XH0	195694	Micro-Loan	\$2,500,000	\$2,500,000
AQ	5XM 0	195576	All Ohio Future Fund	\$40,000,000	\$0
AR	5XX0	195408	Meat Processing Investment Program	\$14,000,000	\$0
AS	5YE0	1956A2	Brownfield Remediation	\$175,000,000	\$175,000,000
AT	5YF0	1956A3	Demolition and Site Revitalization	\$150,000,000	\$0
AU	5ZK0	1956F8	Innovation Hubs	\$125,000,000	\$0
AV	6170	195654	Volume Cap Administration	\$40,000	\$40,000
AW	6460	195638	Low- and Moderate- Income Housing Programs	\$65,000,000	\$65,000,000
AX	TOTAL DPF Dedicated Purpose Fund Group			\$1,211,005,000	\$673,565,000
AY	Internal Service Activity Fund Group				
AZ	1350	195684	Development Operations	\$16,922,815	\$17,112,847
BA	6850	195636	Development Services Reimbursable Expenditures	\$125,000	\$125,000
BB	TOTAL ISA Internal Service Activity Fund Group			\$17,047,815	\$17,237,847

BC	Facilities Establishment Fund Group				
BD	4Z60	195647	Rural Industrial Park Loan	\$15,000,000	\$15,000,000
BE	5S90	195628	Capital Access Loan Program	\$2,500,000	\$2,500,000
BF	7009	195664	Innovation Ohio	\$5,000,000	\$5,000,000
BG	7010	195665	Research and Development	\$5,000,000	\$5,000,000
BH	7037	195615	Facilities Establishment	\$10,000,000	\$10,000,000
BI	TOTAL FCE Facilities Establishment Fund Group			\$37,500,000	\$37,500,000
BJ	Bond Research and Development Fund Group				
BK	7011	195686	Third Frontier Tax Exempt - Operating	\$1,000,000	\$1,000,000
BL	7011	195687	Third Frontier Research and Development Projects	\$2,000,000	\$2,000,000
BM	7014	195620	Third Frontier Taxable - Operating	\$1,710,000	\$1,710,000
BN	7014	195692	Research and Development Taxable Bond Projects	\$20,000,000	\$20,000,000
BO	TOTAL BRD Bond Research and Development Fund Group			\$24,710,000	\$24,710,000
BP	Federal Fund Group				
BQ	3080	195580	Energy Efficiency and Conservation Block Grant Program	\$3,130,030	\$0
BR	3080	195581	Energy Efficiency Revolving Loan Fund Capitalization Grant	\$3,202,320	\$0

BS	3080	195602	Appalachian Regional Commission	\$5,750,000	\$5,750,000
BT	3080	195603	Housing Assistance Programs	\$12,575,000	\$12,575,000
BU	3080	195609	Small Business Administration Grants	\$5,550,000	\$5,550,000
BV	3080	195618	Energy Grants	\$20,000,000	\$0
BW	3080	195670	Home Weatherization Program	\$102,000,000	\$102,000,000
BX	3080	195672	Manufacturing Extension Partnership	\$6,600,000	\$6,600,000
BY	3080	195675	Procurement Technical Assistance	\$1,300,000	\$1,300,000
BZ	3080	195696	State Trade and Export Promotion	\$1,000,000	\$1,000,000
CA	3350	195610	Energy Programs	\$350,000	\$350,000
CB	3AE0	195643	Workforce Development Initiatives	\$2,000,000	\$2,000,000
CC	3FJ0	195626	Small Business Capital Access and Collateral Enhancement Program	\$8,000,000	\$8,000,000
CD	3IC0	1956D9	Growth Capital Fund	\$53,431,176	\$0
CE	3IC0	1956E1	Early-Stage Focus Fund	\$26,156,936	\$0
CF	3IC0	1956E2	Certified Development Financial Institution Loan Participation	\$32,571,614	\$0
CG	3IC0	1956E3	Collateral Enhancement	\$17,747,554	\$0

			Program		
CH	3IF0	1956E4	Broadband Equity, Access, and Deployment (BEAD) Program	\$105,000,000	\$0
CI	3IF0	1956E5	Broadband Digital Equity Acts Program	\$1,000,000	\$30,000,000
CJ	3IM0	195582	Home-Owner Managing Energy Savings Rebate Program	\$124,875,180	\$0
CK	3IM0	195583	High-Efficiency Electric Home Rebate Program	\$124,150,970	\$0
CL	3K80	195613	Community Development Block Grant	\$62,975,000	\$62,975,000
CM	3K90	195611	Home Energy Assistance Block Grant	\$165,000,000	\$165,000,000
CN	3K90	195614	HEAP Weatherization	\$40,000,000	\$40,000,000
CO	3L00	195612	Community Services Block Grant	\$29,000,000	\$29,000,000
CP	3V10	195601	HOME Program	\$62,975,000	\$62,975,000
CQ	TOTAL FED Federal Fund Group			\$1,016,340,780	\$535,075,000
CR	TOTAL ALL BUDGET FUND GROUPS Sec. 371.10.			\$2,501,249,095	\$1,407,128,347

A	PUB OHIO PUBLIC DEFENDER COMMISSION					
B	General Revenue Fund					
C	GRF	019401	State Legal Defense Services	\$9,816,000	\$11,437,000	
D	GRF	019501	County Reimbursement	\$166,096,000	\$171,912,000	
E	TOTAL GRF General Revenue Fund			\$175,912,000	\$183,349,000	
F	Dedicated Purpose Fund Group					
G	1010	019607	Juvenile Legal Assistance	\$205,000	\$205,000	
H	4060	019603	Training and Publications	\$75,000	\$75,000	
I	4070	019604	County Representation	\$375,000	\$375,000	
J	4080	019605	Client Payments	\$800,000	\$800,000	
K	4N90	019613	Gifts and Grants	\$13,400	\$13,400	
L	5740	019606	Civil Legal Aid	\$30,000,000	\$28,000,000	
M	5CX0	019617	Civil Case Filing Fee	\$620,000	\$620,000	
N	5DY0	019618	Indigent Defense Support - County Share	\$23,904,000	\$23,904,000	
O	5DY0	019619	Indigent Defense Support - State Office	\$6,000,000	\$6,000,000	
P	TOTAL DPF Dedicated Purpose Fund Group			\$61,992,400	\$59,992,400	
Q	Federal Fund Group					
R	3S80	019608	Federal Representation	\$38,300	\$38,300	
S	TOTAL FED Federal Fund Group			\$38,300	\$38,300	

T TOTAL ALL BUDGET FUND GROUPS \$237,942,700 \$243,379,700

STATE LEGAL DEFENSE SERVICES

Of the foregoing appropriation item 019401, State Legal Defense Services, up to \$50,000 in each fiscal year, shall be used by the Ohio Public Defender to provide legal training programs at no cost for private appointed counsel who represent at least one indigent defendant at no cost, and for state and county public defenders and attorneys who contract with the Ohio Public Defender to provide indigent defense services.

INDIGENT DEFENSE SUPPORT

The foregoing appropriation item 019501, County Reimbursement, shall be used to reimburse counties for the costs of operating county public defender offices, joint county public defender offices and county appointed counsel systems, the counties' costs and expenses of conducting the defense in capital cases, the counties' costs and expenses of appointed counsel covered by section 2941.51 of the Revised Code ~~at an hourly rate not to exceed \$75 per hour~~, and the costs and expenses of contracting with the state public defender or with any nonprofit organization to provide legal representation to indigent persons. The counties' costs and expenses of appointed counsel covered by section 2941.51 of the Revised Code shall be reimbursed at an hourly rate not to exceed \$75 per hour, except that the counties' costs and expenses of conducting the defense in capital cases shall be reimbursed at an hourly rate not to exceed \$140 per hour. The intent of the General Assembly is to stabilize costs while allowing the task force to study indigent defense established in H.B. 150 of the 134th General Assembly to issue its report.

CASH TRANSFER FROM THE GENERAL REVENUE FUND TO THE LEGAL AID FUND

On July 1 of each fiscal year, or as soon as possible thereafter, the Director of Budget and Management shall transfer \$1,000,000 cash from the General Revenue Fund to the Legal Aid Fund (Fund 5740). The transferred cash shall be distributed by the Ohio Access to Justice Foundation to Ohio's civil legal aid societies as follows: \$500,000 in each fiscal year for the sole purpose of providing legal services for economically disadvantaged individuals and families seeking assistance with legal issues arising as a result of substance abuse disorders, and \$250,000 in each fiscal year for the sole purpose of providing legal services for veterans. None of the funds shall be used for administrative costs, including, but not limited to, salaries, benefits, or travel reimbursements.

FEDERAL REPRESENTATION

The foregoing appropriation item 019608, Federal Representation, shall be used to support representation provided by the Ohio Public Defender in federal court cases.

Sec. 381.410. PROGRAM AND PROJECT SUPPORT

(A) Of the foregoing appropriation item 235533, Program and Project Support, \$1,000,000 in each fiscal year shall be used to support the Ohio Aerospace Institute's Space Grant Consortium.

(B) Of the foregoing appropriation item 235533, Program and Project Support, \$400,000 in

each fiscal year shall be used by the Chancellor of Higher Education to support the development and implementation of an apprenticeship program administered through the Manufacturing Advocacy and Growth Network's (MAGNET) Early College Early Career Program. The apprenticeship program shall place high school students in a participating local private business that will employ the student and provide the training necessary for the student to earn a technical certification in Computer Integrated Manufacturing (CIM), machining, or welding.

(C) Of the foregoing appropriation item 235533, Program and Project Support, \$250,000 in each fiscal year shall be used by the Chancellor of Higher Education to support the expansion of unmanned aviation STEM pilot programs in Clark County and at Midview High School JROTC in Grafton.

(D) Of the foregoing appropriation item 235533, Program and Project Support, \$500,000 in fiscal year 2024 shall be allocated to support the Ashland University Military and Veterans Resource Center Project.

(E) Of the foregoing appropriation item 235533, Program and Project Support, \$250,000 in each fiscal year shall be used to support the Clearance Ready Program at Wright State University.

(F) Of the foregoing appropriation item 235533, Program and Project Support, \$1,550,000 in fiscal year 2024 shall be used to support the IT Workforce Accelerator Training Center at Youngstown State University.

(G) Of the foregoing appropriation item 235533, Program and Project Support, \$300,000 in each fiscal year shall be used by the Chancellor of Higher Education to award competitive grants to state institutions of higher education, in collaboration with community centers, summer camps, or chartered nonpublic schools, to provide certificate courses for high school students and adults. The Chancellor shall establish procedures and criteria for awarding the grants, except that the Chancellor shall give preference in determining awards to institutions that have already formed such partnerships.

(H)(1) Of the foregoing appropriation item 235533, Program and Project Support, \$250,000 in each fiscal year shall be used by the Chancellor of Higher Education, in collaboration with the Ohio State University Cooperative Extension Services and Central State University Cooperative Extension Services, to establish the Urban Farmer Youth Initiative Pilot Program to provide relevant programming and support with regard to farming and agriculture to young people between the ages of six to eighteen living in urban areas.

(2) The pilot program shall operate for fiscal years 2024 and 2025 and offer programming in at least two, but not more than four, counties.

(3)(a) The Chancellor and the Ohio State University Cooperative Extension Services and Central State University Cooperative Extension Services may do both of the following:

(i) Use up to fifteen per cent of the amount appropriated for fiscal year 2024 for the pilot program to develop and establish the pilot program;

(ii) Partner with local entities to deliver programming for the pilot program. The Chancellor

and the extension services may pay entities for services with funds appropriated for this program.

(b) Any appropriated funds may also be used to support existing agricultural organizations to help expand programming to include young people living in urban areas.

(I) Of the foregoing appropriation item 235533, Program and Project Support, \$100,000 in each fiscal year shall be distributed to S.U.C.C.E.S.S. for Autism to administer an interprofessional collaborative pilot program for the purpose of training professionals in The S.U.C.C.E.S.S. Approach, a transdisciplinary neurodevelopmental model to assess, educate, and treat children and adults with autism.

(J) Of the foregoing appropriation item 235533, Program and Project Support, \$5,000,000 in each fiscal year shall be distributed to The Ohio State University to support the Salmon P. Chase Center for Civics, Culture, and Society established under section 3335.39 of the Revised Code.

(K) Of the foregoing appropriation item 235533, Program and Project Support, \$1,000,000 in each fiscal year shall be distributed to the University of Toledo to support the Institute of American Constitutional Thought and Leadership established under section 3364.07 of the Revised Code.

(L) Of the foregoing appropriation item 235533, Program and Project Support, \$200,000 in each fiscal year shall be used to support the University of Dayton Statehouse Civic Scholars Program.

(M) Of the foregoing appropriation item 235533, Program and Project Support, \$100,000 in each fiscal year shall be allocated to support the Kent State University Rising Scholars Program.

(N) Of the foregoing appropriation item, 235533, Program and Project Support, up to \$150,000 in fiscal year 2024 and up to \$250,000 in fiscal year 2025 shall be used to support The Ohio State University East Side Dental Clinic.

(O) Of the foregoing appropriation item 235533, Program and Project Support, \$2,000,000 in each fiscal year shall be distributed to Miami University to support the center for civics, culture, and society established under section 3339.06 of the Revised Code.

(P) Of the foregoing appropriation item 235533, Program and Project Support, \$2,000,000 in each fiscal year shall be distributed to Cleveland State University to support the center for civics, culture, and society established under section 3344.07 of the Revised Code.

(Q) Of the foregoing appropriation item 235533, Program and Project Support, \$2,000,000 in each fiscal year shall be distributed to ~~the Wright State University of Cincinnati~~ to support the center for civics, culture, and ~~society-workforce development~~ established under section ~~3361.06-3352.16~~ of the Revised Code.

(R) Of the foregoing appropriation item 235533, Program and Project Support, \$500,000 in fiscal year 2024 shall be distributed to the Ashland University Center for Addictions Project.

SECTION 601.20. That existing Sections 130.113, 259.10, 371.10, and 381.410 of H.B. 33 of the 135th General Assembly are hereby repealed.

SECTION 601.30. That Section 5 of H.B. 554 of the 134th General Assembly (as amended by H.B. 33 of the 135th General Assembly) be amended to read as follows:

Sec. 5. (A) This section applies to a community school described in Section 16 of H.B. 583 of the 134th General Assembly and to any other community school that is operated by a management company that operates a community school subject to that section.

(B) Notwithstanding division (H) of section 3314.08 of the Revised Code, a community school established under Chapter 3314. of the Revised Code and to which this section applies may report to the Department of Education and Workforce the number of students enrolled in the community school on a full-time equivalent basis for the 2022-2023, 2023-2024, and 2024-2025 school years using the lesser of the following:

(1) The maximum full-time equivalency for the portion of the school year for which the student is enrolled in the school;

(2) The sum of one-sixth of the full-time equivalency based on attendance for the portion of the school year for which the student is enrolled in the school and one-sixth the full-time equivalency based on each credit of instruction earned during the enrollment period, not to exceed five credits.

(C)(1) The Department of Education and Workforce shall complete a review of each community school that reports the full-time equivalency of students under division (B) of this section in accordance with division (K) of section 3314.08 of the Revised Code.

(2) If the Department determines a school has been overpaid based on a review completed under division (C)(1) of this section, it shall require a repayment of the overpaid funds and may require the school to establish a plan to improve the reporting of enrollment.

(D) Notwithstanding any provision to the contrary in the Revised Code or the Administrative Code, for purposes of reporting attendance and meeting minimum school year requirements under sections 3313.48 and 3314.03 of the Revised Code, a community school to which this section applies may report attendance to the Department of Education and Workforce consistent with the attendance policy approved by the governing authority of the school.

SECTION 601.40. That existing Section 5 of H.B. 554 of the 134th General Assembly (as amended by H.B. 33 of the 135th General Assembly) is hereby repealed.

SECTION 601.50. That Section 270.14 of H.B. 45 of the 134th General Assembly be amended to read as follows:

Sec. 270.14. In FY 2023, \$15,000,000 of the enhanced federal medical assistance percentage, enacted as a result of the COVID-19 pandemic, in Section 6008 of the "Families First Coronavirus Response Act," Pub. L. No. 116-127, shall be used to fund the one-time payment to each freestanding dialysis center, from GRF appropriation item 651525, Medicaid Health Care Services, in the manner in which the one-time payment is established in Section 751.20 of this act.

An amount equal to the unexpended, unencumbered balance of the amount allocated in this section, at the end of fiscal year 2023, is hereby reappropriated to the Department of Medicaid for the same purpose in fiscal year 2024.

An amount equal to the unexpended, unencumbered balance of the amount allocated in this section, at the end of fiscal year 2024, is hereby reappropriated to the Department of Medicaid for the same purpose in fiscal year 2025.

SECTION 601.60. That existing Section 270.14 of H.B. 45 of the 134th General Assembly is hereby repealed.

SECTION 733.10. The versions of sections 3325.06, 3325.07, 3325.071, and 3325.09 of the Revised Code that took effect October 3, 2023, are presented below without amendment to confirm the General Assembly's intent in amending those sections in H.B. 33 of the 135th General Assembly, and the versions presented below are the versions that took effect on October 3, 2023:

Sec. 3325.06. (A) Ohio deaf and blind education services shall institute and establish a program of education to train parents of deaf or hard of hearing children of preschool age. The object and purpose of the educational program shall be to aid and assist the parents of deaf or hard of hearing children of preschool age in affording to the children the means of optimum communicational facilities.

(B) Ohio deaf and blind education services shall institute and establish a program of education to train and assist parents of blind or visually impaired children of preschool age. The object and purpose of the educational program shall be to enable the parents of blind or visually impaired children of preschool age to provide their children with learning experiences that develop early literacy, communication, mobility, and daily living skills so the children can function independently in their living environments.

Sec. 3325.07. Ohio deaf and blind education services in carrying out this section and division (A) of section 3325.06 of the Revised Code shall, insofar as practicable, plan, present, and carry into effect an educational program by means of any of the following methods of instruction:

- (A) Classes for parents of deaf or hard of hearing children of preschool age;
- (B) A preschool where parent and child may enter the preschool as a unit;
- (C) Correspondence course;
- (D) Personal consultations and interviews;
- (E) Child care or child development courses;
- (F) Summer enrichment courses;

(G) By such other means or methods as the superintendent of Ohio deaf and blind education services deems advisable that would permit a deaf or hard of hearing child of preschool age to build communication skills at an early age.

The superintendent may allow children who are not deaf or hard of hearing to participate in

the methods of instruction described in divisions (A) to (G) of this section as a means to assist deaf or hard of hearing children to build communication skills. The superintendent shall establish policies and procedures regarding the participation of children who are not deaf or hard of hearing.

The superintendent may establish reasonable fees for participation in the methods of instruction described in divisions (A) to (G) of this section to defray the costs of carrying them out. The superintendent shall determine the manner by which any such fees shall be collected. All fees shall be deposited in the even start fees and gifts fund, which is hereby created in the state treasury. The money in the fund shall be used to implement this section.

Sec. 3325.071. Ohio deaf and blind education services in carrying out this section and division (B) of section 3325.06 of the Revised Code shall, insofar as practicable, plan, present, and carry into effect an educational program by means of any of the following methods of instruction:

(A) Classes for parents of children of preschool age whose disabilities are visual impairments, independently or in cooperation with community agencies;

(B) A preschool where a parent and child may enter the preschool as a unit;

(C) Correspondence course;

(D) Personal consultations and interviews;

(E) Child care or child development courses for children and parents;

(F) Summer enrichment courses;

(G) By such other means or methods as the superintendent of Ohio deaf and blind education services deems advisable that would permit a child of preschool age whose disability is a visual impairment to build communication skills and develop literacy, mobility, and independence at an early age.

The superintendent may allow children who do not have disabilities that are visual impairments to participate in the methods of instruction described in divisions (A) to (G) of this section so that children of preschool age whose disabilities are visual impairments are able to learn alongside their peers while receiving specialized instruction that is based on early learning and development strategies. The superintendent shall establish policies and procedures regarding the participation of children who do not have disabilities that are visual impairments.

The superintendent may establish reasonable fees for participation in the methods of instruction described in divisions (A) to (G) of this section to defray the costs of carrying them out. The superintendent shall determine the manner by which any such fees shall be collected. All fees shall be deposited in the state school for the blind even start fees and gifts fund, which is hereby created in the state treasury. The money in the fund shall be used to implement this section.

Sec. 3325.09. (A) Ohio deaf and blind education services shall institute and establish career-technical education and work training programs for secondary and post-secondary students who are blind, visually impaired, deaf, hard of hearing, or deafblind. These programs shall develop communication, mobility, and work skills and assist students in becoming productive members of society so that they can contribute to their communities and living environments.

(B) Ohio deaf and blind education services may use any gifts, donations, or bequests it receives under section 3325.10 or 3325.15 of the Revised Code for one or more of the following purposes that are related to career-technical and work training programs for secondary and post-secondary students who are blind, visually impaired, deaf, hard of hearing, or deafblind:

- (1) Room and board;
- (2) Training in mobility and orientation;
- (3) Activities that teach daily living skills;
- (4) Rehabilitation technology;
- (5) Activities that teach group and individual social and interpersonal skills;
- (6) Work placement in the community by the school or a community agency;
- (7) Transportation to and from work sites or locations of community interaction;
- (8) Supervision and management of programs and services.

(C) For the purposes of division (B) of this section, Ohio deaf and blind education services shall use funds received under section 3325.10 or 3325.15 of the Revised Code only for the school for which the funds were designated.

SECTION 733.20. The version of section 3301.58 of the Revised Code that is scheduled to take effect January 1, 2025, is presented below without amendment to confirm the General Assembly's intent in amending that section in H.B. 33 of the 135th General Assembly, and the version presented below is the version that takes effect on January 1, 2025:

Sec. 3301.58. (A) The department of children and youth is responsible for the licensing of preschool programs and school child programs and for the enforcement of sections 3301.52 to 3301.59 of the Revised Code and of any rules adopted under those sections. No school district board of education, county board of developmental disabilities, community school, or eligible nonpublic school shall operate, establish, manage, conduct, or maintain a preschool program without a license issued under this section. A school district board of education, county board of developmental disabilities, community school, authorized private before and after school care program, or eligible nonpublic school may obtain a license under this section for a school child program. The school district board of education, county board of developmental disabilities, community school, or eligible nonpublic school shall post the license for each preschool program and licensed school child program it operates, establishes, manages, conducts, or maintains in a conspicuous place in the preschool program or licensed school child program that is accessible to parents, custodians, or guardians and employees and staff members of the program at all times when the program is in operation.

(B) Any school district board of education, county board of developmental disabilities, community school, or eligible nonpublic school that desires to operate, establish, manage, conduct, or maintain a preschool program shall apply to the department of children and youth for a license on a form that the department shall prescribe by rule. Any school district board of education, county

board of developmental disabilities, community school, authorized private before and after school care program, or eligible nonpublic school that desires to obtain a license for a school child program shall apply to the department for a license on a form that the department shall prescribe by rule. The department shall provide at no charge to each applicant for a license under this section a copy of the requirements under sections 3301.52 to 3301.59 of the Revised Code and any rules adopted under those sections. The department may establish application fees by rule adopted under Chapter 119. of the Revised Code, and all applicants for a license shall pay any fee established by the department at the time of making an application for a license. All fees collected pursuant to this section shall be paid into the state treasury to the credit of the general revenue fund.

(C) Upon the filing of an application for a license, the department of children and youth shall investigate and inspect the preschool program or school child program to determine the license capacity for each age category of children of the program and to determine whether the program complies with sections 3301.52 to 3301.59 of the Revised Code and any rules adopted under those sections. When, after investigation and inspection, the department is satisfied that sections 3301.52 to 3301.59 of the Revised Code and any rules adopted under those sections are complied with by the applicant, the department shall issue the program a provisional license as soon as practicable in the form and manner prescribed by the rules of the department. The provisional license shall be valid for one year from the date of issuance unless revoked.

(D) The department of children and youth shall investigate and inspect a preschool program or school child program that has been issued a provisional license at least once during operation under the provisional license. If, after the investigation and inspection, the department determines that the requirements of sections 3301.52 to 3301.59 of the Revised Code and any rules adopted under those sections are met by the provisional licensee, the department shall issue the program a license. The license shall remain valid unless revoked or the program ceases operations.

(E) The department of children and youth annually shall investigate and inspect each preschool program or school child program licensed under division (D) of this section to determine if the requirements of sections 3301.52 to 3301.59 of the Revised Code and any rules adopted under those sections are met by the program, and shall notify the program of the results.

(F) The license or provisional license shall state the name of the school district board of education, county board of developmental disabilities, community school, authorized private before and after school care program, or eligible nonpublic school that operates the preschool program or school child program and the license capacity of the program.

(G) The department of children and youth may revoke the license of any preschool program or school child program that is not in compliance with the requirements of sections 3301.52 to 3301.59 of the Revised Code and any rules adopted under those sections.

(H) If the department of children and youth revokes a license, the department shall not issue a license to the program within two years from the date of the revocation. All actions of the department with respect to licensing preschool programs and school child programs shall be in

accordance with Chapter 119. of the Revised Code.

SECTION 733.30. The versions of sections 3325.06, 3325.07, and 5104.02 of the Revised Code that are scheduled to take effect January 1, 2025, are presented below without amendment to confirm the General Assembly's intent in amending those sections in H.B. 33 of the 135th General Assembly, and the versions presented below are the versions that take effect on January 1, 2025:

Sec. 3325.06. (A) Ohio deaf and blind education services, in consultation with the department of children and youth, shall institute and establish a program of education to train parents of deaf or hard of hearing children of preschool age. The object and purpose of the educational program shall be to aid and assist the parents of deaf or hard of hearing children of preschool age in affording to the children the means of optimum communicational facilities.

(B) Ohio deaf and blind education services, in consultation with the department of children and youth, shall institute and establish a program of education to train and assist parents of blind or visually impaired children of preschool age. The object and purpose of the educational program shall be to enable the parents of blind or visually impaired children of preschool age to provide their children with learning experiences that develop early literacy, communication, mobility, and daily living skills so the children can function independently in their living environments.

Sec. 3325.07. Ohio deaf and blind education services, in consultation with the department of children and youth, in carrying out this section and division (A) of section 3325.06 of the Revised Code shall, insofar as practicable, plan, present, and carry into effect an educational program by means of any of the following methods of instruction:

(A) Classes for parents of deaf or hard of hearing children of preschool age;

(B) A preschool where parent and child may enter the preschool as a unit;

(C) Correspondence course;

(D) Personal consultations and interviews;

(E) Child care or child development courses;

(F) Summer enrichment courses;

(G) By such other means or methods as the superintendent of Ohio deaf and blind education services deems advisable that would permit a deaf or hard of hearing child of preschool age to build communication skills at an early age.

The superintendent may allow children who are not deaf or hard of hearing to participate in the methods of instruction described in divisions (A) to (G) of this section as a means to assist deaf or hard of hearing children to build communication skills. The superintendent shall establish policies and procedures regarding the participation of children who are not deaf or hard of hearing.

The superintendent may establish reasonable fees for participation in the methods of instruction described in divisions (A) to (G) of this section to defray the costs of carrying them out. The superintendent shall determine the manner by which any such fees shall be collected. All fees shall be deposited in the even start fees and gifts fund, which is hereby created in the state treasury.

The money in the fund shall be used to implement this section.

Sec. 5104.02. (A) The director of children and youth is responsible for licensing child care centers, type A family child care homes, and type B family child care homes. Each entity operating a head start program shall meet the criteria for, and be licensed as, a child care center. The director is responsible for the enforcement of this chapter and of rules promulgated pursuant to this chapter.

No person, firm, organization, institution, or agency shall operate, establish, manage, conduct, or maintain a child care center or type A family child care home without a license issued under section 5104.03 of the Revised Code. The current license shall be posted in the center or home in a conspicuous place that is accessible to parents, custodians, or guardians and employees of the center or home at all times when the center or home is in operation.

(B) A person, firm, institution, organization, or agency operating any of the following programs is exempt from the requirements of this chapter:

(1) A program caring for children that operates for two consecutive weeks or less and not more than six weeks total in each calendar year;

(2) Caring for children in places of worship during religious activities while at least one parent, guardian, or custodian of each child is participating in such activities and is readily available;

(3) Supervised training, instruction, or activities of children in specific areas, including, but not limited to: art; drama; dance; music; athletic skills or sports; computers; or an educational subject conducted on an organized or periodic basis that a child does not attend for more than eight total hours per week;

(4) Programs in which the director determines that at least one parent, custodian, or guardian of each child is on the premises of the facility that offers care and is readily accessible at all times and care is not provided for more than two and one-half hours a day per child;

(5) Programs that provide care and are regulated by state departments other than the department of children and youth or the department of education and workforce.

(6) Any preschool program or school child program, except a head start program, that is subject to licensure by the department of children and youth under sections 3301.52 to 3301.59 of the Revised Code.

(7) Any program providing care that meets all of the following requirements and, on October 20, 1987, was being operated by a nonpublic school that holds a charter issued under section 3301.16 of the Revised Code for kindergarten only:

(a) The nonpublic school has given the notice to the state board of education and the director of children and youth required by Section 4 of Substitute House Bill No. 253 of the 117th general assembly;

(b) The nonpublic school continues to be chartered by the department of education and workforce for kindergarten, or receives and continues to hold a charter from the department for kindergarten through grade five;

(c) The program is conducted in a school building;

(d) The program is operated in accordance with rules promulgated by the department of children and youth under section 3301.53 of the Revised Code.

(8) A youth development program operated outside of school hours to which all of the following apply:

(a) The children enrolled in the program are under nineteen years of age and enrolled in or eligible to be enrolled in a grade of kindergarten or above.

(b) The program provides informal care, which is care that does not require parental signature, permission, or notice for the child receiving the care to enter or leave the program.

(c) The program provides any of the following supervised activities: educational, recreational, culturally enriching, social, and personal development activities.

(d) The entity operating the program is exempt from federal income taxation pursuant to 26 U.S.C. 501(a) and (c)(3).

(9) A program caring for children that is operated by a nonchartered, nontax-supported school if the program meets all of the following conditions:

(a) The program complies with state and local health, fire, and safety laws.

(b) The program annually certifies in a report to the children's parents that the program is in compliance with division (B)(9)(a) of this section and files a copy of the report with the department of children and youth on or before the thirtieth day of September of each year.

(c) The program complies with all applicable reporting requirements in the same manner as required by the department of education and workforce for nonchartered, nonpublic primary and secondary schools.

(d) The program is associated with a nonchartered, nontax-supported primary or secondary school.

(10) A program that provides activities for children who are five years of age or older and is operated by a county, township, municipal corporation, township park district created under section 511.18 of the Revised Code, park district created under section 1545.04 of the Revised Code, or joint recreation district established under section 755.14 of the Revised Code.

SECTION 733.40. Any actions taken to establish and appoint governing board members for the Center for Civics, Culture, and Society at the University of Cincinnati under section 3361.06 of the Revised Code that was in effect prior to the effective date of this section shall be void. Any governing board member appointed and confirmed by the Senate prior to that date shall not hold that position on and after that date.

SECTION 803.10. The amendment by this act of section 5747.85 of the Revised Code applies to taxable years beginning on and after January 1, 2024.

SECTION 803.20. The amendment by this act of section 5726.58 of the Revised Code is remedial in nature and intended to clarify the law as it existed before the enactment of this act and shall be construed accordingly.

The amendment by this act of division (A)(39) of section 5747.01 of the Revised Code is a remedial measure intended to clarify existing law and applies to taxable years beginning on or after January 1, 2023.

The amendment by this act of section 5747.67 of the Revised Code is intended to clarify the meaning of that section as it existed before the effective date of this section and is not intended to change the meaning in any way.

SECTION 803.30. Consistent with section 1.48 of the Revised Code, the amendments to sections 109.11, 109.111, and 109.112 of the Revised Code made by this act, which take effect in accordance with Section 812.20 of this act, are prospective in their operation and have no effect on an order or judgment of any court or any settlement or other compromise of claims issued, entered, or agreed to before January 1, 2025, even if an amount awarded, adjudged, settled upon, or comprised to has not been received in full by the state or an agency or officer of the state before then.

SECTION 812.10. The amendment or enactment of the following provisions by this act take effect January 1, 2025:

The amendment of sections 135.63 and 3323.02;

The versions of sections 2950.11, 3301.53, and 3301.55 that are scheduled to take effect January 1, 2025;

Sections 733.20 and 733.30 of this act.

SECTION 812.20. The amendments by this act of sections 109.11, 109.111, and 109.112 and the enactment by this act of section 109.113 of the Revised Code take effect January 1, 2025.

SECTION 820.10. Section 3307.01 of the Revised Code is presented in this act as a composite of the section as amended by both H.B. 33 of the 135th General Assembly and S.B. 131 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.

Speaker _____ *of the House of Representatives.*

President _____ *of the Senate.*

Passed _____, 20____

Approved _____, 20____

Governor.

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

Director, Legislative Service Commission.

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

Secretary of State.

File No. _____ Effective Date _____