

**As Introduced**

**135th General Assembly  
Regular Session  
2023-2024**

**S. B. No. 154**

**Senator Roegner**

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**A BILL**

To amend sections 122.925, 124.23, 145.30, 742.52, 1  
742.521, 2151.4210, 3307.75, 3309.02, 3313.471, 2  
3319.085, 3511.01, 4731.36, 4743.041, 5747.01, 3  
5903.01, 5903.02, 5907.01, 5907.04, and 5910.01 4  
of the Revised Code to include Space Force in 5  
the definition of the armed forces, armed 6  
services, and uniformed services of the United 7  
States, and to amend the version of section 8  
4743.041 of the Revised Code that is scheduled 9  
to take effect December 29, 2023, to continue 10  
the change on and after that date. 11

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

**Section 1.** That sections 122.925, 124.23, 145.30, 742.52, 12  
742.521, 2151.4210, 3307.75, 3309.02, 3313.471, 3319.085, 13  
3511.01, 4731.36, 4743.041, 5747.01, 5903.01, 5903.02, 5907.01, 14  
5907.04, and 5910.01 of the Revised Code be amended to read as 15  
follows: 16

**Sec. 122.925.** (A) As used in this section: 17

"Armed forces" means the armed forces of the United 18  
States, including the army, navy, air force, marine corps, space 19

force, coast guard, or any reserve component of those forces; 20  
the national guard of any state; the commissioned corps of the 21  
United States public health service; the merchant marine service 22  
during wartime; such other service as may be designated by 23  
congress; and the Ohio organized militia when engaged in full- 24  
time national guard duty for a period of more than thirty days. 25

"State agency" has the meaning defined in section 1.60 of 26  
the Revised Code. 27

"Veteran" means any person who has completed service in 28  
the armed forces, including the national guard of any state, or 29  
a reserve component of the armed forces, who has been honorably 30  
discharged or discharged under honorable conditions from the 31  
armed forces or who has been transferred to the reserve with 32  
evidence of satisfactory service. 33

"Veteran-friendly business enterprise" means a sole 34  
proprietorship, association, partnership, corporation, limited 35  
liability company, or joint venture that meets veteran 36  
employment standards established by the director of development 37  
and the director of transportation under this section. 38

(B) The director of development and the director of 39  
transportation shall establish and maintain the veteran-friendly 40  
business procurement program. The director of development shall 41  
adopt rules to administer the program for all state agencies 42  
except the department of transportation, and the director of 43  
transportation shall adopt rules to administer the program for 44  
the department of transportation. The rules shall be adopted 45  
under Chapter 119. of the Revised Code. The rules, as adopted 46  
separately by but with the greatest degree of consistency 47  
possible between the two directors, shall do all of the 48  
following: 49

(1) Establish criteria, based on the percentage of an applicant's employees who are veterans, that qualifies an applicant for certification as a veteran-friendly business enterprise;	50 51 52 53
(2) Establish procedures by which a sole proprietorship, association, partnership, corporation, limited liability company, or joint venture may apply for certification as a veteran-friendly business enterprise;	54 55 56 57
(3) Establish procedures for certifying a sole proprietorship, association, partnership, corporation, limited liability company, or joint venture as a veteran-friendly business enterprise;	58 59 60 61
(4) Establish standards for determining when a veteran-friendly business enterprise no longer qualifies for certification as a veteran-friendly business enterprise;	62 63 64
(5) Establish procedures, to be used by state agencies or the department of transportation, for the evaluation and ranking of proposals, which provide preference or bonus points to each certified veteran-friendly business enterprise that submits a bid or other proposal for a contract with the state or an agency of the state other than the department of transportation, or with the department of transportation, for the rendering of services, or the supplying of materials, or for the construction, demolition, alteration, repair, or reconstruction of any public building, structure, highway, or other improvement;	65 66 67 68 69 70 71 72 73 74 75
(6) Implement an outreach program to educate potential participants about the veteran-friendly business procurement program; and	76 77 78

(7) Establish a process for monitoring overall performance 79  
of the veteran-friendly business procurement program. 80

(C) (1) Any person who has been certified as a veteran- 81  
friendly business enterprise under this section may present the 82  
person's certification to a political subdivision as evidence 83  
that the person is eligible to participate in any public 84  
initiatives or strategies that the political subdivision has 85  
established to reward veteran-friendly businesses or to increase 86  
the participation, representation, or inclusion of veteran- 87  
friendly businesses in business opportunities, and in any 88  
programs the political subdivision may have that set aside a 89  
certain amount of public contracts to award to veteran-friendly 90  
business enterprises. 91

(2) When considering this evidence, a political 92  
subdivision shall defer to the department's determination that 93  
the person meets the criteria established under division (B) (1) 94  
of this section. 95

**Sec. 124.23.** (A) All applicants for positions and places 96  
in the classified service shall be subject to examination, 97  
except for applicants for positions as professional or certified 98  
service and paraprofessional employees of county boards of 99  
developmental disabilities, who shall be hired in the manner 100  
provided in section 124.241 of the Revised Code. 101

(B) Any examination administered under this section shall 102  
be public and be open to all citizens of the United States and 103  
those persons who have legally declared their intentions of 104  
becoming United States citizens. For examinations administered 105  
for positions in the service of the state, the director of 106  
administrative services or the director's designee may determine 107  
certain limitations as to citizenship, age, experience, 108

education, health, habit, and moral character. 109

(C) (1) Any person who has completed service in the 110  
uniformed services, who has been honorably discharged from the 111  
uniformed services or transferred to the reserve with evidence 112  
of satisfactory service, and who is a resident of this state and 113  
any member of a reserve component of the armed forces of the 114  
United States, including the Ohio national guard, who has 115  
completed more than one hundred eighty days of active duty 116  
service pursuant to an executive order of the president of the 117  
United States or an act of the congress of the United States may 118  
file with the director a certificate of service or honorable 119  
discharge, and, upon this filing, the person shall receive 120  
additional credit of twenty per cent of the person's total grade 121  
given in the examination in which the person receives a passing 122  
grade. A person who receives an additional credit under division 123  
(C) (1) of this section shall not receive an additional credit 124  
under division (C) (2) of this section. 125

(2) A member in good standing of a reserve component of 126  
the armed forces of the United States, including the Ohio 127  
national guard, who successfully completes the member's initial 128  
entry-level training shall receive a credit of fifteen per cent 129  
of the person's total grade given in the examination in which 130  
the person receives a passing grade. 131

(3) As used in this division, "service in the uniformed 132  
services" and "~~uniformed services~~" have the same meanings as in 133  
the "~~Uniformed Services Employment and Reemployment Rights Act~~ 134  
~~of 1994,~~" 108 Stat. 3149, 38 U.S.C.A. 4303means the performance 135  
of duty on a voluntary or involuntary basis in a uniformed 136  
service under competent authority and includes active duty, 137  
active duty for training, initial active duty for training, 138

inactive duty training, full-time national guard duty, and a 139  
period for which a person is absent from a position of 140  
employment for the purpose of an examination to determine the 141  
fitness of the person to perform any such duty. 142

(4) As used in this section, "uniformed services" means 143  
all of the following: 144

(a) "Armed forces of the United States" as defined in 145  
section 5907.01 of the Revised Code; 146

(b) The army national guard and air national guard when 147  
engaged in active duty for training, inactive duty training, or 148  
full-time national guard duty; 149

(c) The commissioned corps of the public health service; 150

(d) Any other category of persons designated by the 151  
president in time of war or emergency. 152

(D) An examination may include an evaluation of such 153  
factors as education, training, capacity, knowledge, manual 154  
dexterity, and physical or psychological fitness. An examination 155  
shall consist of one or more tests in any combination. Tests may 156  
be written, oral, physical, demonstration of skill, or an 157  
evaluation of training and experiences and shall be designed to 158  
fairly test the relative capacity of the persons examined to 159  
discharge the particular duties of the position for which 160  
appointment is sought. Tests may include structured interviews, 161  
assessment centers, work simulations, examinations of knowledge, 162  
skills, and abilities, and any other acceptable testing methods. 163  
If minimum or maximum requirements are established for any 164  
examination, they shall be specified in the examination 165  
announcement. 166

(E) Except as otherwise provided in sections 124.01 to 167

124.64 of the Revised Code, when a position in the classified 168  
service of the state is to be filled, an examination shall be 169  
administered. The director of administrative services shall have 170  
control of all examinations administered for positions in the 171  
service of the state and all other examinations the director 172  
administers as provided in section 124.07 of the Revised Code, 173  
except as otherwise provided in sections 124.01 to 124.64 of the 174  
Revised Code. The director shall, by rule adopted under Chapter 175  
119. of the Revised Code, prescribe the notification method that 176  
is to be used by an appointing authority to notify the director 177  
that a position in the classified service of the state is to be 178  
filled. In addition to the positions described in section 124.30 179  
of the Revised Code, the director may, with sufficient 180  
justification from the appointing authority, allow the 181  
appointing authority to fill the position by noncompetitive 182  
examination. The director shall establish, by rule adopted under 183  
Chapter 119. of the Revised Code, standards that the director 184  
shall use to determine what serves as sufficient justification 185  
from an appointing authority to fill a position by 186  
noncompetitive examination. 187

(F) No questions in any examination shall relate to 188  
political or religious opinions or affiliations. No credit for 189  
seniority, efficiency, or any other reason shall be added to an 190  
applicant's examination grade unless the applicant achieves at 191  
least the minimum passing grade on the examination without 192  
counting that extra credit. 193

(G) Except as otherwise provided in sections 124.01 to 194  
124.64 of the Revised Code, the director of administrative 195  
services or the director's designee shall give reasonable notice 196  
of the time, place, and general scope of every competitive 197  
examination for appointment that the director or the director's 198

designee administers for positions in the classified service of 199  
the state. The director or the director's designee shall post 200  
notices via electronic media of every examination to be 201  
conducted for positions in the classified civil service of the 202  
state. The electronic notice shall be posted on the director's 203  
internet site on the world wide web for a minimum of one week 204  
preceding any examination involved. 205

**Sec. 145.30.** (A) (1) As used in this section and section 206  
145.301 of the Revised Code: 207

(a) "Armed forces" of the United States includes the 208  
following: 209

(i) Army, navy, air force, marine corps, space force, 210  
coast guard, auxiliary corps as established by congress, red 211  
cross nurse serving with the army, navy, air force, or hospital 212  
service of the United States, army nurse corps, navy nurse 213  
corps, full-time service with the American red cross in a combat 214  
zone, and such other service as may be designated by congress as 215  
included therein; 216

(ii) Personnel of the Ohio national guard and the reserve 217  
components of any of the armed forces enumerated in division (A) 218  
(1) of this section who are called to active duty pursuant to an 219  
executive order issued by the president of the United States or 220  
an act of congress; 221

(iii) Persons on whom United States merchant marine 222  
veteran status has been conferred for service aboard oceangoing 223  
merchant ships in service to the United States during World War 224  
II. 225

(b) "State retirement system" means any of the following: 226  
the Ohio police and fire pension fund, public employees 227



retirement system, school employees retirement system, state 228  
highway patrol retirement system, or the state teachers 229  
retirement system. 230

(2) This section applies only to service in the armed 231  
forces that occurred prior to October 13, 1994, the date on 232  
which the "Uniformed Services Employment and Reemployment Rights 233  
Act of 1994," 108 Stat. 3149, 38 U.S.C. 101, became a public 234  
law. 235

(B) Except as otherwise provided in this division, upon 236  
reemployment in the public service and completion of one year of 237  
service credit as covered by a state retirement system or the 238  
Cincinnati retirement system, within two years after service in 239  
the armed forces that is terminated in a manner other than as 240  
described in section 4304 of Title 38 of the United States Code, 241  
"Uniformed Services Employment and Reemployment Rights Act of 242  
1994," 108 Stat. 3149, 38 U.S.C.A. 4304, and presentation of 243  
documentation of the service and subject to rules adopted by the 244  
retirement board, any member of the public employees retirement 245  
system who was a member with not less than one year of payroll 246  
deductions before entering active duty with the armed forces and 247  
maintained membership in the public employees retirement system 248  
as provided by section 145.41 of the Revised Code, and who was 249  
or is out of active service as a public employee by reason of 250  
having become a member of the armed forces of the United States 251  
on active duty or service shall have such service, not in excess 252  
of ten years, included as prior military service. Except as 253  
otherwise provided in this division, service in the armed forces 254  
as established by documentation of the service, not in excess of 255  
ten years, shall also be included as prior military service for 256  
a person who was a public employee and who has acquired service 257  
credit for five years prior to, and within the one year 258

preceding, the date of entering on active duty in the armed 259  
forces of the United States if such person was reemployed in the 260  
public service within one year after service in the armed forces 261  
that is terminated in a manner other than as described in 262  
section 4304 of Title 38 of the United States Code, "Uniformed 263  
Services Employment and Reemployment Rights Act of 1994," 38 264  
U.S.C.A. 4304, and established total service credit as defined 265  
in section 145.01 of the Revised Code of twenty years exclusive 266  
of credit for service in the uniformed services, as defined in 267  
section 145.302 of the Revised Code. This division shall not 268  
serve to cancel any military service credit earned or granted 269  
prior to November 1, 1965. 270

If the public employees retirement board adopts a rule 271  
requiring payment for service credit granted under this section, 272  
the credit shall be granted only if payment is made. The rule 273  
shall not require payment of more than the additional liability 274  
to the retirement system resulting from granting the credit. A 275  
member may choose to purchase only part of the credit in any one 276  
payment. 277

(C) A member of the public employees retirement system is 278  
ineligible to receive service credit under this section for any 279  
year of military service credit used to obtain service credit 280  
pursuant to section 145.301 or 145.302 of the Revised Code. At 281  
the time such credit is requested, the member shall certify on a 282  
form supplied by the retirement board that the member does and 283  
will conform to this requirement. This division does not cancel 284  
any military service credit earned prior to March 15, 1979. 285

**Sec. 742.52.** (A) A member of the Ohio police and fire 286  
pension fund who is not receiving a disability benefit or 287  
pension from the fund and is not a participant in the deferred 288

retirement option plan established under section 742.43 of the Revised Code may purchase service credit, which shall be used in computing the member's years of service, for each year of service incurred by reason of having been on active duty, active duty for training, initial active duty for training, inactive duty training, full-time national guard duty, and a period for which a member is absent from a position of employment for the purpose of an examination to determine the fitness of the member to perform a duty, as a member of the armed forces of the United States if the member is honorably discharged. Credits which are not authorized under former sections 742.18, 742.19, 742.20, and 742.21 or section 742.521 of the Revised Code may be purchased at any time. The number of years purchased under this division shall not exceed five.

(B) For the purposes of this division, "prisoner of war" means any regularly appointed, enrolled, enlisted, or inducted member of the armed forces of the United States who was captured, separated, and incarcerated by an enemy of the United States.

A member who is not a participant in the deferred retirement option plan established under section 742.43 of the Revised Code may purchase service credit which shall be considered as the equivalent of Ohio service for each year of service the member was a prisoner of war. The number of years purchased under this division shall not exceed five. Service credit may be purchased under this division for the same years of service used to purchase service credit under division (A) of this section. The member may choose to purchase only part of such credit in any one payment, subject to board rules.

(C) The total number of years purchased under this section

shall not exceed the member's total accumulated number of years 319  
of Ohio service. 320

(D) For each year of service purchased under division (A) 321  
or (B) of this section, the member shall pay to the fund for 322  
credit to the member's accumulated account an amount determined 323  
by the member rate of contribution in effect at the time the 324  
military service began or four per cent, whichever is greater, 325  
multiplied by the annual compensation for full-time employment 326  
during the first year of full-time service in Ohio covered by 327  
any state or municipal retirement system of this state following 328  
termination of military service. To this amount shall be added 329  
an amount equal to compound interest at a rate established by 330  
the board of trustees of the Ohio police and fire pension fund 331  
from the date active military service terminated to date of 332  
payment. For the purpose of this section, the board may define 333  
full-time service in Ohio covered by any state or municipal 334  
retirement system of this state. 335

(E) A member is ineligible to purchase service credit 336  
under this section for any year of military service that was: 337

(1) Used in the calculation of any retirement benefit 338  
currently being paid to the member or payable in the future 339  
under any other retirement program, except for retired pay for 340  
non-regular service under Chapter 1223. of Section 1662 of Title 341  
XVI of the "National Defense Authorization Act for Fiscal Year 342  
1995," 108 Stat. 2998 (1994), 10 U.S.C.A. 12731 to 12739, or 343  
social security; 344

(2) Used to obtain service credit under former section 345  
742.18, 742.19, 742.20, or 742.21 or section 742.521 of the 346  
Revised Code. At the time the credit is purchased the member 347  
shall certify on a form furnished by the trustees that the 348

member does and will conform to this requirement. Any benefit 349  
paid under this section to which the member is not entitled 350  
shall be recovered by any recovery procedures available under 351  
this chapter. 352

~~"Armed-~~(F) As used in this section and section 742.521 of 353  
the Revised Code, "armed forces" of the United States includes 354  
army, navy, air force, marine corps, space force, coast guard, 355  
or any reserve component of such forces; national guard; the 356  
commissioned corps of the United States public health service; 357  
the merchant marine service during wartime; auxiliary corps as 358  
established by congress; service as a red cross nurse with the 359  
army, navy, air force, hospital service of the United States, 360  
army nurse corps, navy nurse corps, or serving full-time with 361  
the American red cross in a combat zone; and such other service 362  
as may be designated by congress as included therein. 363

(G) A member of the fund who has purchased service credit 364  
under this section, or the member's estate, is entitled to be 365  
refunded the amount paid to purchase such credit, or a pro rata 366  
portion thereof, provided that the purchased service credit, or 367  
a portion of the purchased service credit, does not serve to 368  
increase a pension or benefit paid under section 742.37 or 369  
742.39 or calculated under section 742.442 of the Revised Code. 370  
The refund of any amount paid to purchase credit under this 371  
section, or a pro rata portion thereof, shall cancel an 372  
equivalent amount of service credit. 373

**Sec. 742.521.** (A) ~~As used in this section, "armed forces"~~ 374  
~~of the United States means the army, navy, air force, marine~~ 375  
~~corps, coast guard, or any reserve components of such forces;~~ 376  
~~the national guard; the commissioned corps of the United States~~ 377  
~~public health service; the merchant marine service during~~ 378

~~wartime; auxiliary corps as established by congress; service as— 379  
a red cross nurse with the army, navy, air force, hospital— 380  
service of the United States, army nurse corps, navy nurse— 381  
corps, or serving full time with the American red cross in a— 382  
combat zone; and such other service as may be designated by— 383  
congress.— 384~~

~~(B)—~~A member of the fund who is an employee of a police or 385  
fire department and who enlisted or enlists, was inducted or is 386  
inducted, was or is called into active duty, or accepted or 387  
accepts a commission in the armed forces, in computing years of 388  
service in such police or fire department, shall be given full 389  
credit for such time served in the armed forces, provided the 390  
person has been honorably discharged from the armed forces or 391  
from active duty therein, has made application for reinstatement 392  
in the active service of the police or fire department within 393  
ninety days from the date of discharge, and employer 394  
contributions have been paid pursuant to this section. Service 395  
credit given under this section for time served in the armed 396  
forces shall not exceed five years. 397

~~(C)—~~(B) A member of the fund is ineligible to receive 398  
service credit under this section for any time served in the 399  
armed forces that is used to obtain service credit under former 400  
section 742.18, 742.19, 742.20, or 742.21 or section 742.52 of 401  
the Revised Code. 402

At the time such credit is requested, the member shall 403  
certify on a form supplied by the retirement board that the 404  
member does and will conform to this requirement. Any benefit 405  
paid under this section to which the member is not entitled 406  
shall be recovered by any recovery procedures available under 407  
this chapter. This section does not cancel any military service 408

credit earned under this chapter prior to October 29, 1996. 409

~~(D)~~ (C) An employer of a member entitled to service credit 410  
under this section shall pay the Ohio police and fire pension 411  
fund an amount equal to that which would have been paid under 412  
section 742.33 or 742.34 of the Revised Code had the member 413  
continued police or fire employment during the period of 414  
military service. The board of trustees may adopt rules setting 415  
the manner in which the employer contribution is calculated and 416  
paid. 417

**Sec. 2151.4210.** (A) A public children services agency 418  
shall determine as soon as practicable if a parent, guardian, or 419  
custodian of a child who is subject to an investigation under 420  
section 2151.421 or 2151.422 of the Revised Code is in the armed 421  
forces. 422

(B) If the agency determines that the parent, guardian, or 423  
custodian is in the armed forces, the agency shall notify the 424  
appropriate authority of that armed force in which the parent, 425  
guardian, or custodian serves, in accordance with the memorandum 426  
of understanding established by that authority, that an 427  
investigation is being made of a report of child abuse or 428  
neglect that relates to the parent, guardian, or custodian. 429

(C) As used in this section, "armed forces" has the same 430  
meaning as "armed forces of the United States" in ~~10 U.S.C.~~ 431  
~~101~~ section 5907.01 of the Revised Code. 432

**Sec. 3307.75.** (A) As used in this section, "armed forces" 433  
~~of the United States~~ includes both: 434

(1) Army, navy, air force, marine corps, space force, 435  
coast guard, auxiliary corps as established by congress, army 436  
nurse corps, navy nurse corps, red cross nurse serving with the 437

army, navy, air force, or hospital service of the United States, 438  
full-time service with the American red cross in a combat zone, 439  
and such other service as is designated by the congress as 440  
included therein; 441

(2) Personnel of the Ohio national guard, the Ohio 442  
military reserve, the Ohio naval militia, and the reserve 443  
components of the armed forces enumerated in division (A) (1) of 444  
this section who are called to active duty pursuant to an 445  
executive order issued by the president of the United States or 446  
an act of congress. 447

(B) Upon presentation of an honorable discharge or 448  
certificate of service, and subject to rules adopted by the 449  
state teachers retirement board, any member of the state 450  
teachers retirement system participating in the STRS defined 451  
benefit plan who was or is out of active service as a teacher by 452  
reason of having become a member of the armed forces ~~of the~~ 453  
~~United States~~ on active duty or service shall be considered as 454  
on indefinite leave of absence and shall have such service not 455  
in excess of ten years considered as the equivalent of prior 456  
service, provided the member returns to service as a teacher 457  
within two years after the effective date of discharge and 458  
establishes one year of service credit, or becomes a member of 459  
either the public employees retirement system or the school 460  
employees retirement system within such two-year period and 461  
establishes at least one year of service credit. The retirement 462  
board shall extend such two-year period an additional year if 463  
failure to return is due to continuous professional training as 464  
determined by said board. If such member, otherwise qualified 465  
for such credit, canceled membership by the withdrawal of the 466  
member's accumulated account, such military service credit shall 467  
be granted following the restoration of the member's canceled 468



service credit as provided by section 3307.71 of the Revised 469  
Code. Any member of the state teachers retirement system or 470  
anyone who becomes a new entrant who is assigned or called to 471  
take charge of special training for essential national defense 472  
work or veterans' training courses in any of the public schools 473  
or universities of the state may make regular contributions to 474  
the state teachers retirement system even though the member's or 475  
new entrant's salary is paid from federal funds, provided the 476  
member's or new entrant's salary is disbursed by an employer. 477

(C) A member of the state teachers retirement system is 478  
ineligible to receive service credit under this section for any 479  
year of military service credit used in the calculation of any 480  
retirement benefit currently being paid to the member or payable 481  
in the future under any other retirement program, except social 482  
security, or used to obtain service credit pursuant to section 483  
3307.751 or 3307.752 of the Revised Code. At the time such 484  
credit is requested, the member shall certify on a form supplied 485  
by the board that the member does and will conform to this 486  
requirement. This division does not cancel any military service 487  
credit earned prior to March 15, 1979. 488

**Sec. 3309.02.** (A) As used in this section, "armed forces" 489  
~~of the United States~~ includes both: 490

(1) Army, navy, air force, marine corps, space force, 491  
coast guard, auxiliary corps as established by congress, army 492  
nurse corps, navy nurse corps, red cross nurse serving with the 493  
army, navy, air force, or hospital service of the United States, 494  
full-time service with the American red cross in a combat zone, 495  
and such other service as is designated by congress as included 496  
therein; 497

(2) Personnel of the Ohio national guard, the Ohio 498

military reserve, the Ohio naval militia, and the reserve 499  
components of the armed forces enumerated in division (A) (1) of 500  
this section who are called to active duty pursuant to an 501  
executive order issued by the president of the United States or 502  
an act of congress. 503

(B) Upon presentation of an honorable discharge or 504  
certificate of service, and subject to rules adopted by the 505  
school employees retirement board, any member of the school 506  
employees retirement system who was a member with not less than 507  
one year of unadjusted service credit prior to active service in 508  
the armed forces ~~of the United States~~ subsequent to October 31, 509  
1965, and who returns to service as an employee or as an 510  
employee in a capacity covered by either the public employees 511  
retirement system or the state teachers retirement system within 512  
two years after receiving such discharge or release, and 513  
establishes one year of service credit, shall have such service 514  
considered as prior service, provided that the total amount of 515  
such service granted by the board shall not exceed ten years. 516  
This section shall not serve to cancel any military service 517  
credit earned or granted prior to November 1, 1965. 518

(C) A member of the school employees retirement system is 519  
ineligible to receive service credit under this section for any 520  
year of military service credit used in the calculation of any 521  
retirement benefit currently being paid to the member or payable 522  
in the future under any other retirement program, except social 523  
security, or used to obtain service credit pursuant to section 524  
3309.021 or 3309.022 of the Revised Code. At the time such 525  
credit is requested, the member shall certify on a form supplied 526  
by the retirement board that the member does and will conform to 527  
this requirement. This division does not cancel any military 528  
service credit earned prior to March 15, 1979. 529

**Sec. 3313.471.** (A) As used in this section, "armed forces" 530  
means the Ohio national guard, the Ohio naval militia, the Ohio 531  
military reserve, and the active and reserve components of the 532  
United States army, navy, air force, marine corps, space force, 533  
and coast guard. 534

(B) No school district board of education shall impose any 535  
restriction on the presentation of career information to 536  
students that is not uniformly imposed on representatives of the 537  
armed forces, skilled trades, institutions of higher education, 538  
career-technical education providers, business, industry, 539  
charitable institutions, and other employers or prohibit the 540  
presentation of information or recruitment of students by those 541  
representatives for employment, employment training, or 542  
education on the district's campus. The board shall provide 543  
equal access to any of the district's employment or placement 544  
services to all of the entities described in this division. 545

(C) The district board shall provide any entity described 546  
in division (B) of this section with at least two opportunities 547  
per school year to present information in person to all students 548  
in grades nine through twelve individually or in a group setting 549  
and shall provide students with the opportunity to speak in 550  
person with the entities that participate in those 551  
opportunities. This requirement may be satisfied by providing 552  
common area access for presentation of information materials or 553  
by providing a scheduled educational or career fair. 554

(D) To the extent permitted by federal law and in 555  
accordance with this section, the district board may develop an 556  
application process for entities that wish to access school 557  
property for the purpose of presenting information to students. 558  
The board may develop standards of conduct and require entities 559

to adhere to those standards as a condition of continued access 560  
and presentation of information materials. 561

**Sec. 3319.085.** Any nonteaching school employee who 562  
performs service in the uniformed services or service under 563  
section 5923.12 of the Revised Code and who has returned, or 564  
returns, from that service with a discharge under honorable 565  
conditions or is released from service under section 5923.12 of 566  
the Revised Code shall be re-employed by the board of education 567  
of the district in which the nonteaching school employee held 568  
the nonteaching school employee position as required by the 569  
"Uniformed Services Employment and Reemployment Rights Act of 570  
1994," 108 Stat. 3149, 38 U.S.C. 4303. 571

The board of education of the district in which the 572  
nonteaching school employee was employed and is re-employed 573  
under this section may suspend the contract of the nonteaching 574  
school employee whose services become unnecessary by reason of 575  
the return of a nonteaching school employee from service in the 576  
uniformed services. 577

As used in this section, "service in the uniformed 578  
services" and "uniformed services" have the same meanings as in 579  
the ~~"Uniformed Services Employment and Reemployment Rights Act~~ 580  
~~of 1994," 108 Stat. 3149, 38 U.S.C. 4303~~section 124.23 of the 581  
Revised Code. 582

**Sec. 3511.01.** As used in this chapter: 583

(A) "Dependent" means a person who is recognized as a 584  
dependent by one of the uniformed services. 585

(B) "Overseas voter" means any of the following: 586

(1) A person who is outside of the United States and who, 587  
before leaving the United States, was last eligible to vote in 588

this state, who may be considered a state resident using the 589  
standards for residency established in sections 3503.02 and 590  
3511.011 of the Revised Code, and who otherwise satisfies the 591  
requirements to vote in this state; 592

(2) A person who is outside of the United States and who, 593  
before leaving the United States, would have been eligible to 594  
vote in this state had the person then been eighteen years of 595  
age or older, who may be considered a state resident using the 596  
standards for residency established in sections 3503.02 and 597  
3511.011 of the Revised Code, and who otherwise satisfies the 598  
requirements to vote in this state; 599

(3) A person who was born outside of the United States, 600  
who may be considered a state resident using the standards for 601  
residency established in sections 3503.02 and 3511.011 of the 602  
Revised Code, and who otherwise satisfies the requirements to 603  
vote in this state, if both of the following apply: 604

(a) The last place where the person's parent or legal 605  
guardian was, or would have been, eligible to vote before 606  
leaving the United States is within this state; and 607

(b) The person has not previously registered to vote in 608  
any other state. 609

(C) "Uniformed services" means: 610

(1) Active and reserve components of the army, navy, air 611  
force, marine corps, space force, or coast guard of the United 612  
States; 613

(2) The merchant marine, the commissioned corps of the 614  
public health service, or the commissioned corps of the national 615  
oceanic and atmospheric administration of the United States; 616

(3) The national guard and the organized militia.	617
(D) "Uniformed services voter" means an individual who is	618
qualified to vote in this state and who is:	619
(1) A member of one of the uniformed services described in	620
division (C) (1) or (2) of this section;	621
(2) A member of one of the uniformed services described in	622
division (C) (3) of this section who is on activated status.	623
(3) A spouse or dependent of a uniformed services voter.	624
<b>Sec. 4731.36.</b> (A) Sections 4731.01 to 4731.47 of the	625
Revised Code shall not prohibit service in case of emergency,	626
domestic administration of family remedies, or provision of	627
assistance to another individual who is self-administering	628
drugs.	629
Sections 4731.01 to 4731.47 of the Revised Code shall not	630
apply to any of the following:	631
(1) A commissioned medical officer of the armed forces of	632
the United States or an employee of the veterans administration	633
of the United States or the United States public health service	634
in the discharge of the officer's or employee's professional	635
duties;	636
(2) A dentist authorized under Chapter 4715. of the	637
Revised Code to practice dentistry when engaged exclusively in	638
the practice of dentistry or when administering anesthetics in	639
the practice of dentistry;	640
(3) A physician or surgeon in another state or territory	641
who is a legal practitioner of medicine or surgery therein when	642
providing consultation to an individual holding a license to	643
practice issued under this chapter who has an established	644

physician-patient relationship with the patient who is the 645  
subject of the consultation, if one of the following applies: 646

(a) The physician or surgeon does not provide consultation 647  
in this state on a regular or frequent basis. 648

(b) The physician or surgeon provides the consultation 649  
without compensation of any kind, direct or indirect, for the 650  
consultation. 651

(c) The consultation is part of the curriculum of a 652  
medical school or osteopathic medical school of this state or a 653  
program described in division (A) (2) of section 4731.291 of the 654  
Revised Code. 655

(4) A physician or surgeon in another state or territory 656  
who is a legal practitioner of medicine or surgery therein and 657  
provided services to a patient in that state or territory, when 658  
providing, not later than one year after the last date services 659  
were provided in another state or territory, follow-up services 660  
in person or through the use of any communication, including 661  
oral, written, or electronic communication, in this state to the 662  
patient for the same condition; 663

(5) A physician or surgeon residing on the border of a 664  
contiguous state and authorized under the laws thereof to 665  
practice medicine and surgery therein, whose practice extends 666  
within the limits of this state. Such practitioner shall not 667  
either in person or through the use of any communication, 668  
including oral, written, or electronic communication, open an 669  
office or appoint a place to see patients or receive calls 670  
within the limits of this state. 671

(6) A board, committee, or corporation engaged in the 672  
conduct described in division (A) of section 2305.251 of the 673

Revised Code when acting within the scope of the functions of 674  
the board, committee, or corporation; 675

(7) The conduct of an independent review organization 676  
accredited by the superintendent of insurance under section 677  
3922.13 of the Revised Code for the purpose of external reviews 678  
conducted under Chapter 3922. of the Revised Code. 679

As used in division (A) (1) of this section, "armed forces 680  
of the United States" ~~means the army, air force, navy, marine-~~ 681  
~~corps, coast guard, and any other military service branch that~~ 682  
~~is designated by congress as a part of the armed forces of the~~ 683  
~~United States~~has the same meaning as in section 5907.01 of the 684  
Revised Code. 685

(B) (1) Subject to division (B) (2) of this section, this 686  
chapter does not apply to a person who holds a current, 687  
unrestricted license to practice medicine and surgery or 688  
osteopathic medicine and surgery in another state when the 689  
person, pursuant to a written agreement with an athletic team 690  
located in the state in which the person holds the license, 691  
provides medical services to any of the following while the team 692  
is traveling to or from or participating in a sporting event in 693  
this state: 694

(a) A member of the athletic team; 695

(b) A member of the athletic team's coaching, 696  
communications, equipment, or sports medicine staff; 697

(c) A member of a band or cheerleading squad accompanying 698  
the athletic team; 699

(d) The athletic team's mascot. 700

(2) In providing medical services pursuant to division (B) 701



(1) of this section, the person shall not provide medical 702  
services at a health care facility, including a hospital, an 703  
ambulatory surgical facility, or any other facility in which 704  
medical care, diagnosis, or treatment is provided on an 705  
inpatient or outpatient basis. 706

(C) Sections 4731.51 to 4731.61 of the Revised Code do not 707  
apply to any graduate of a podiatric school or college while 708  
performing those acts that may be prescribed by or incidental to 709  
participation in an accredited podiatric internship, residency, 710  
or fellowship program situated in this state approved by the 711  
state medical board. 712

(D) This chapter does not apply to an individual engaged 713  
in the practice of oriental medicine, or to an acupuncturist who 714  
complies with Chapter 4762. of the Revised Code. 715

(E) This chapter does not prohibit the administration of 716  
drugs by any of the following: 717

(1) An individual who is licensed or otherwise 718  
specifically authorized by the Revised Code to administer drugs; 719

(2) An individual who is not licensed or otherwise 720  
specifically authorized by the Revised Code to administer drugs, 721  
but is acting pursuant to the rules for delegation of medical 722  
tasks adopted under section 4731.053 of the Revised Code; 723

(3) An individual specifically authorized to administer 724  
drugs pursuant to a rule adopted under the Revised Code that is 725  
in effect on April 10, 2001, as long as the rule remains in 726  
effect, specifically authorizing an individual to administer 727  
drugs. 728

(F) The exemptions described in divisions (A) (3), (4), and 729  
(5) of this section do not apply to a physician or surgeon whose 730

license to practice issued under this chapter is under 731  
suspension or has been revoked or permanently revoked by action 732  
of the state medical board. 733

**Sec. 4743.041.** (A) As used in this section: 734

"Active guard and reserve" has the meaning defined in 10 735  
U.S.C. 101. 736

"Military duty" includes service in the uniformed services 737  
on active duty, in the active guard and reserve, and as a 738  
military technician dual status under 10 U.S.C. 10216. 739

"Uniformed services" has the meaning defined in ~~10 U.S.C.~~ 740  
101section 5747.01 of the Revised Code. 741

(B) Pursuant to division (D) of section 4743.04 of the 742  
Revised Code, a department, agency, or office of this state 743  
shall issue a temporary license or certificate to practice a 744  
trade or profession to an individual, provided that all of the 745  
following qualifications are met: 746

(1) The individual holds a valid license or certificate to 747  
practice the trade or profession issued by any other state or 748  
jurisdiction; 749

(2) The individual is in good standing in the state or 750  
jurisdiction of licensure or certification; 751

(3) The individual presents adequate proof to the 752  
department, agency, or office of this state that the individual 753  
or the individual's spouse is on military duty in this state; 754  
and 755

(4) The individual complies with sections 4776.01 to 756  
4776.04 of the Revised Code if a department, agency, or office 757  
of this state requires an applicant under the law governing the 758

applicable trade or profession to submit to a criminal records 759  
check to receive a license or certificate. 760

(C) A department, agency, or office of this state may, 761  
under this section, issue a regular license or certificate in 762  
lieu of issuing a temporary license or certificate, provided 763  
that the applicant meets the requirements of this section, and 764  
provided that the regular license is issued by the deadline 765  
specified in division (D) of this section. 766

(D) If the department, agency, or office of this state 767  
requires an individual under the law governing the applicable 768  
trade or profession to submit to a criminal records check to 769  
receive a license or certificate, and the individual applies for 770  
a license or certificate under this section, the department, 771  
agency, or office of this state shall, within twenty-four hours 772  
after receiving the report under division (A) of section 4776.04 773  
of the Revised Code, notify the applicant that the department, 774  
agency, or office of this state has received the results of a 775  
criminal records check. A department, agency, or office of this 776  
state shall issue a temporary license or certificate or a 777  
regular license under this section, provided that the applicant 778  
meets the requirements of this section, within thirty days of 779  
having received an application, or, if the applicant is subject 780  
to a criminal records check, within fourteen days of having 781  
received the results of a criminal records check. If the 782  
department, agency, or office of this state finds that the 783  
individual is under investigation by the licensing agency of any 784  
other state or jurisdiction, the department, agency, or office 785  
of this state may postpone issuing the license or certificate 786  
until the investigation is complete and the licensing agency of 787  
the other state or jurisdiction confirms that the individual is 788  
in good standing. The department, agency, or office of this 789

state shall verify the standing of the license or certificate 790  
issued by another state or jurisdiction when the temporary 791  
license is up for renewal. No temporary license shall be valid 792  
for a period of more than six years. 793

(E) A department, agency, or office of this state shall, 794  
in accordance with Chapter 119. of the Revised Code, deny an 795  
individual a temporary license or certificate issued under this 796  
section or revoke an individual's temporary license or 797  
certificate issued under this section if any of the following 798  
circumstances occur: 799

(1) The individual's license or certificate issued by 800  
another state or jurisdiction expires or is revoked, or the 801  
individual is not in good standing; 802

(2) With respect to an individual who was eligible for a 803  
temporary license under this section as the spouse of an 804  
individual on military duty, six months have elapsed since the 805  
divorce, dissolution, or annulment of the marriage; 806

(3) The individual is disqualified from obtaining a 807  
license in the trade or profession because of a conviction, 808  
judicial finding of guilt, or plea of guilty to a disqualifying 809  
criminal offense specified on the list the department, agency, 810  
or office of this state makes available pursuant to division (C) 811  
of section 9.78 of the Revised Code. 812

(F) An individual with a temporary license or certificate 813  
or a regular license issued under this section may practice the 814  
trade or profession in this state only within the scope and 815  
practice that is permitted under Ohio law and that does not 816  
exceed the individual's training. 817

(G) Notwithstanding any other provision of the Revised 818

Code, a department, agency, or office of this state shall waive 819  
all fees associated with the issuance of a temporary license or 820  
certificate issued under this section. 821

(H) Each department, agency, or office of this state that 822  
issues a license or certificate to practice a trade or 823  
profession shall adopt rules under Chapter 119. of the Revised 824  
Code as necessary to implement this section. 825

(I) Each department, agency, or office of this state that 826  
issues a license or certificate to practice a trade or 827  
profession, shall, upon the conclusion of the state fiscal year, 828  
prepare a report on the number and type of temporary licenses or 829  
certificates that were issued during the fiscal year under this 830  
section. The report shall be provided to the director of 831  
veterans services not later than thirty days after the end of 832  
the fiscal year. The director shall compile the reports and make 833  
them available to the public. 834

(J) A license or certificate issued under this section 835  
shall be considered a license issued under the laws regulating 836  
the practice of the applicable occupation or profession in this 837  
state. Provisions of law applicable to a license issued to an 838  
applicant who does not obtain a license under this section apply 839  
in the same manner to licenses issued under this section. 840

**Sec. 5747.01.** Except as otherwise expressly provided or 841  
clearly appearing from the context, any term used in this 842  
chapter that is not otherwise defined in this section has the 843  
same meaning as when used in a comparable context in the laws of 844  
the United States relating to federal income taxes or if not 845  
used in a comparable context in those laws, has the same meaning 846  
as in section 5733.40 of the Revised Code. Any reference in this 847  
chapter to the Internal Revenue Code includes other laws of the 848

United States relating to federal income taxes.	849
As used in this chapter:	850
(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:	851 852 853 854
(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.	855 856 857 858
(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.	859 860 861 862 863
(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.	864 865 866 867 868 869
(4) Deduct disability and survivor's benefits to the extent included in federal adjusted gross income.	870 871
(5) Deduct the following, to the extent not otherwise deducted or excluded in computing federal or Ohio adjusted gross income:	872 873 874
(a) Benefits under Title II of the Social Security Act and tier 1 railroad retirement;	875 876

(b) Railroad retirement benefits, other than tier 1	877
railroad retirement benefits, to the extent such amounts are	878
exempt from state taxation under federal law.	879
(6) Deduct the amount of wages and salaries, if any, not	880
otherwise allowable as a deduction but that would have been	881
allowable as a deduction in computing federal adjusted gross	882
income for the taxable year, had the work opportunity tax credit	883
allowed and determined under sections 38, 51, and 52 of the	884
Internal Revenue Code not been in effect.	885
(7) Deduct any interest or interest equivalent on public	886
obligations and purchase obligations to the extent that the	887
interest or interest equivalent is included in federal adjusted	888
gross income.	889
(8) Add any loss or deduct any gain resulting from the	890
sale, exchange, or other disposition of public obligations to	891
the extent that the loss has been deducted or the gain has been	892
included in computing federal adjusted gross income.	893
(9) Deduct or add amounts, as provided under section	894
5747.70 of the Revised Code, related to contributions made to or	895
tuition units purchased under a qualified tuition program	896
established pursuant to section 529 of the Internal Revenue	897
Code.	898
(10) (a) Deduct, to the extent not otherwise allowable as a	899
deduction or exclusion in computing federal or Ohio adjusted	900
gross income for the taxable year, the amount the taxpayer paid	901
during the taxable year for medical care insurance and qualified	902
long-term care insurance for the taxpayer, the taxpayer's	903
spouse, and dependents. No deduction for medical care insurance	904
under division (A) (10) (a) of this section shall be allowed	905

either to any taxpayer who is eligible to participate in any 906  
subsidized health plan maintained by any employer of the 907  
taxpayer or of the taxpayer's spouse, or to any taxpayer who is 908  
entitled to, or on application would be entitled to, benefits 909  
under part A of Title XVIII of the "Social Security Act," 49 910  
Stat. 620 (1935), 42 U.S.C. 301, as amended. For the purposes of 911  
division (A)(10)(a) of this section, "subsidized health plan" 912  
means a health plan for which the employer pays any portion of 913  
the plan's cost. The deduction allowed under division (A)(10)(a) 914  
of this section shall be the net of any related premium refunds, 915  
related premium reimbursements, or related insurance premium 916  
dividends received during the taxable year. 917

(b) Deduct, to the extent not otherwise deducted or 918  
excluded in computing federal or Ohio adjusted gross income 919  
during the taxable year, the amount the taxpayer paid during the 920  
taxable year, not compensated for by any insurance or otherwise, 921  
for medical care of the taxpayer, the taxpayer's spouse, and 922  
dependents, to the extent the expenses exceed seven and one-half 923  
per cent of the taxpayer's federal adjusted gross income. 924

(c) For purposes of division (A)(10) of this section, 925  
"medical care" has the meaning given in section 213 of the 926  
Internal Revenue Code, subject to the special rules, 927  
limitations, and exclusions set forth therein, and "qualified 928  
long-term care" has the same meaning given in section 7702B(c) 929  
of the Internal Revenue Code. Solely for purposes of division 930  
(A)(10)(a) of this section, "dependent" includes a person who 931  
otherwise would be a "qualifying relative" and thus a 932  
"dependent" under section 152 of the Internal Revenue Code but 933  
for the fact that the person fails to meet the income and 934  
support limitations under section 152(d)(1)(B) and (C) of the 935  
Internal Revenue Code. 936



(11) (a) Deduct any amount included in federal adjusted 937  
gross income solely because the amount represents a 938  
reimbursement or refund of expenses that in any year the 939  
taxpayer had deducted as an itemized deduction pursuant to 940  
section 63 of the Internal Revenue Code and applicable United 941  
States department of the treasury regulations. The deduction 942  
otherwise allowed under division (A) (11) (a) of this section 943  
shall be reduced to the extent the reimbursement is attributable 944  
to an amount the taxpayer deducted under this section in any 945  
taxable year. 946

(b) Add any amount not otherwise included in Ohio adjusted 947  
gross income for any taxable year to the extent that the amount 948  
is attributable to the recovery during the taxable year of any 949  
amount deducted or excluded in computing federal or Ohio 950  
adjusted gross income in any taxable year. 951

(12) Deduct any portion of the deduction described in 952  
section 1341(a) (2) of the Internal Revenue Code, for repaying 953  
previously reported income received under a claim of right, that 954  
meets both of the following requirements: 955

(a) It is allowable for repayment of an item that was 956  
included in the taxpayer's adjusted gross income for a prior 957  
taxable year and did not qualify for a credit under division (A) 958  
or (B) of section 5747.05 of the Revised Code for that year; 959

(b) It does not otherwise reduce the taxpayer's adjusted 960  
gross income for the current or any other taxable year. 961

(13) Deduct an amount equal to the deposits made to, and 962  
net investment earnings of, a medical savings account during the 963  
taxable year, in accordance with section 3924.66 of the Revised 964  
Code. The deduction allowed by division (A) (13) of this section 965

does not apply to medical savings account deposits and earnings 966  
otherwise deducted or excluded for the current or any other 967  
taxable year from the taxpayer's federal adjusted gross income. 968

(14) (a) Add an amount equal to the funds withdrawn from a 969  
medical savings account during the taxable year, and the net 970  
investment earnings on those funds, when the funds withdrawn 971  
were used for any purpose other than to reimburse an account 972  
holder for, or to pay, eligible medical expenses, in accordance 973  
with section 3924.66 of the Revised Code; 974

(b) Add the amounts distributed from a medical savings 975  
account under division (A) (2) of section 3924.68 of the Revised 976  
Code during the taxable year. 977

(15) Add any amount claimed as a credit under section 978  
5747.059 of the Revised Code to the extent that such amount 979  
satisfies either of the following: 980

(a) The amount was deducted or excluded from the 981  
computation of the taxpayer's federal adjusted gross income as 982  
required to be reported for the taxpayer's taxable year under 983  
the Internal Revenue Code; 984

(b) The amount resulted in a reduction of the taxpayer's 985  
federal adjusted gross income as required to be reported for any 986  
of the taxpayer's taxable years under the Internal Revenue Code. 987

(16) Deduct the amount contributed by the taxpayer to an 988  
individual development account program established by a county 989  
department of job and family services pursuant to sections 990  
329.11 to 329.14 of the Revised Code for the purpose of matching 991  
funds deposited by program participants. On request of the tax 992  
commissioner, the taxpayer shall provide any information that, 993  
in the tax commissioner's opinion, is necessary to establish the 994

amount deducted under division (A) (16) of this section. 995

(17) (a) (i) Subject to divisions (A) (17) (a) (iii), (iv), and 996  
(v) of this section, add five-sixths of the amount of 997  
depreciation expense allowed by subsection (k) of section 168 of 998  
the Internal Revenue Code, including the taxpayer's 999  
proportionate or distributive share of the amount of 1000  
depreciation expense allowed by that subsection to a pass- 1001  
through entity in which the taxpayer has a direct or indirect 1002  
ownership interest. 1003

(ii) Subject to divisions (A) (17) (a) (iii), (iv), and (v) 1004  
of this section, add five-sixths of the amount of qualifying 1005  
section 179 depreciation expense, including the taxpayer's 1006  
proportionate or distributive share of the amount of qualifying 1007  
section 179 depreciation expense allowed to any pass-through 1008  
entity in which the taxpayer has a direct or indirect ownership 1009  
interest. 1010

(iii) Subject to division (A) (17) (a) (v) of this section, 1011  
for taxable years beginning in 2012 or thereafter, if the 1012  
increase in income taxes withheld by the taxpayer is equal to or 1013  
greater than ten per cent of income taxes withheld by the 1014  
taxpayer during the taxpayer's immediately preceding taxable 1015  
year, "two-thirds" shall be substituted for "five-sixths" for 1016  
the purpose of divisions (A) (17) (a) (i) and (ii) of this section. 1017

(iv) Subject to division (A) (17) (a) (v) of this section, 1018  
for taxable years beginning in 2012 or thereafter, a taxpayer is 1019  
not required to add an amount under division (A) (17) of this 1020  
section if the increase in income taxes withheld by the taxpayer 1021  
and by any pass-through entity in which the taxpayer has a 1022  
direct or indirect ownership interest is equal to or greater 1023  
than the sum of (I) the amount of qualifying section 179 1024

depreciation expense and (II) the amount of depreciation expense 1025  
allowed to the taxpayer by subsection (k) of section 168 of the 1026  
Internal Revenue Code, and including the taxpayer's 1027  
proportionate or distributive shares of such amounts allowed to 1028  
any such pass-through entities. 1029

(v) If a taxpayer directly or indirectly incurs a net 1030  
operating loss for the taxable year for federal income tax 1031  
purposes, to the extent such loss resulted from depreciation 1032  
expense allowed by subsection (k) of section 168 of the Internal 1033  
Revenue Code and by qualifying section 179 depreciation expense, 1034  
"the entire" shall be substituted for "five-sixths of the" for 1035  
the purpose of divisions (A) (17) (a) (i) and (ii) of this section. 1036

The tax commissioner, under procedures established by the 1037  
commissioner, may waive the add-backs related to a pass-through 1038  
entity if the taxpayer owns, directly or indirectly, less than 1039  
five per cent of the pass-through entity. 1040

(b) Nothing in division (A) (17) of this section shall be 1041  
construed to adjust or modify the adjusted basis of any asset. 1042

(c) To the extent the add-back required under division (A) 1043  
(17) (a) of this section is attributable to property generating 1044  
nonbusiness income or loss allocated under section 5747.20 of 1045  
the Revised Code, the add-back shall be situated to the same 1046  
location as the nonbusiness income or loss generated by the 1047  
property for the purpose of determining the credit under 1048  
division (A) of section 5747.05 of the Revised Code. Otherwise, 1049  
the add-back shall be apportioned, subject to one or more of the 1050  
four alternative methods of apportionment enumerated in section 1051  
5747.21 of the Revised Code. 1052

(d) For the purposes of division (A) (17) (a) (v) of this 1053

section, net operating loss carryback and carryforward shall not 1054  
include the allowance of any net operating loss deduction 1055  
carryback or carryforward to the taxable year to the extent such 1056  
loss resulted from depreciation allowed by section 168(k) of the 1057  
Internal Revenue Code and by the qualifying section 179 1058  
depreciation expense amount. 1059

(e) For the purposes of divisions (A) (17) and (18) of this 1060  
section: 1061

(i) "Income taxes withheld" means the total amount 1062  
withheld and remitted under sections 5747.06 and 5747.07 of the 1063  
Revised Code by an employer during the employer's taxable year. 1064

(ii) "Increase in income taxes withheld" means the amount 1065  
by which the amount of income taxes withheld by an employer 1066  
during the employer's current taxable year exceeds the amount of 1067  
income taxes withheld by that employer during the employer's 1068  
immediately preceding taxable year. 1069

(iii) "Qualifying section 179 depreciation expense" means 1070  
the difference between (I) the amount of depreciation expense 1071  
directly or indirectly allowed to a taxpayer under section 179 1072  
of the Internal Revised Code, and (II) the amount of 1073  
depreciation expense directly or indirectly allowed to the 1074  
taxpayer under section 179 of the Internal Revenue Code as that 1075  
section existed on December 31, 2002. 1076

(18) (a) If the taxpayer was required to add an amount 1077  
under division (A) (17) (a) of this section for a taxable year, 1078  
deduct one of the following: 1079

(i) One-fifth of the amount so added for each of the five 1080  
succeeding taxable years if the amount so added was five-sixths 1081  
of qualifying section 179 depreciation expense or depreciation 1082

expense allowed by subsection (k) of section 168 of the Internal Revenue Code; 1083  
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(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; 1085  
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(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. 1088  
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(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. 1091  
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(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. 1099  
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(19) Deduct, to the extent not otherwise deducted or 1112  
excluded in computing federal or Ohio adjusted gross income for 1113  
the taxable year, the amount the taxpayer received during the 1114  
taxable year as reimbursement for life insurance premiums under 1115  
section 5919.31 of the Revised Code. 1116

(20) Deduct, to the extent not otherwise deducted or 1117  
excluded in computing federal or Ohio adjusted gross income for 1118  
the taxable year, the amount the taxpayer received during the 1119  
taxable year as a death benefit paid by the adjutant general 1120  
under section 5919.33 of the Revised Code. 1121

(21) Deduct, to the extent included in federal adjusted 1122  
gross income and not otherwise allowable as a deduction or 1123  
exclusion in computing federal or Ohio adjusted gross income for 1124  
the taxable year, military pay and allowances received by the 1125  
taxpayer during the taxable year for active duty service in the 1126  
United States army, air force, navy, marine corps, or coast 1127  
guard or reserve components thereof or the national guard. The 1128  
deduction may not be claimed for military pay and allowances 1129  
received by the taxpayer while the taxpayer is stationed in this 1130  
state. 1131

(22) Deduct, to the extent not otherwise allowable as a 1132  
deduction or exclusion in computing federal or Ohio adjusted 1133  
gross income for the taxable year and not otherwise compensated 1134  
for by any other source, the amount of qualified organ donation 1135  
expenses incurred by the taxpayer during the taxable year, not 1136  
to exceed ten thousand dollars. A taxpayer may deduct qualified 1137  
organ donation expenses only once for all taxable years 1138  
beginning with taxable years beginning in 2007. 1139

For the purposes of division (A) (22) of this section: 1140

(a) "Human organ" means all or any portion of a human 1141  
liver, pancreas, kidney, intestine, or lung, and any portion of 1142  
human bone marrow. 1143

(b) "Qualified organ donation expenses" means travel 1144  
expenses, lodging expenses, and wages and salary forgone by a 1145  
taxpayer in connection with the taxpayer's donation, while 1146  
living, of one or more of the taxpayer's human organs to another 1147  
human being. 1148

(23) Deduct, to the extent not otherwise deducted or 1149  
excluded in computing federal or Ohio adjusted gross income for 1150  
the taxable year, amounts received by the taxpayer as retired 1151  
personnel pay for service in the uniformed services or reserve 1152  
components thereof, or the national guard, or received by the 1153  
surviving spouse or former spouse of such a taxpayer under the 1154  
survivor benefit plan on account of such a taxpayer's death. If 1155  
the taxpayer receives income on account of retirement paid under 1156  
the federal civil service retirement system or federal employees 1157  
retirement system, or under any successor retirement program 1158  
enacted by the congress of the United States that is established 1159  
and maintained for retired employees of the United States 1160  
government, and such retirement income is based, in whole or in 1161  
part, on credit for the taxpayer's uniformed service, the 1162  
deduction allowed under this division shall include only that 1163  
portion of such retirement income that is attributable to the 1164  
taxpayer's uniformed service, to the extent that portion of such 1165  
retirement income is otherwise included in federal adjusted 1166  
gross income and is not otherwise deducted under this section. 1167  
Any amount deducted under division (A) (23) of this section is 1168  
not included in a taxpayer's adjusted gross income for the 1169  
purposes of section 5747.055 of the Revised Code. No amount may 1170  
be deducted under division (A) (23) of this section on the basis 1171



of which a credit was claimed under section 5747.055 of the Revised Code. 1172  
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(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. 1174  
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(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. 1179  
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(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. 1185  
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(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. 1190  
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(28) Deduct from the portion of an individual's federal 1202  
adjusted gross income that is business income, to the extent not 1203  
otherwise deducted or excluded in computing federal adjusted 1204  
gross income for the taxable year, one hundred twenty-five 1205  
thousand dollars for each spouse if spouses file separate 1206  
returns under section 5747.08 of the Revised Code or two hundred 1207  
fifty thousand dollars for all other individuals. 1208

(29) Deduct, as provided under section 5747.78 of the 1209  
Revised Code, contributions to ABLE savings accounts made in 1210  
accordance with sections 113.50 to 113.56 of the Revised Code. 1211

(30) (a) Deduct, to the extent not otherwise deducted or 1212  
excluded in computing federal or Ohio adjusted gross income 1213  
during the taxable year, all of the following: 1214

(i) Compensation paid to a qualifying employee described 1215  
in division (A) (14) (a) of section 5703.94 of the Revised Code to 1216  
the extent such compensation is for disaster work conducted in 1217  
this state during a disaster response period pursuant to a 1218  
qualifying solicitation received by the employee's employer; 1219

(ii) Compensation paid to a qualifying employee described 1220  
in division (A) (14) (b) of section 5703.94 of the Revised Code to 1221  
the extent such compensation is for disaster work conducted in 1222  
this state by the employee during the disaster response period 1223  
on critical infrastructure owned or used by the employee's 1224  
employer; 1225

(iii) Income received by an out-of-state disaster business 1226  
for disaster work conducted in this state during a disaster 1227  
response period, or, if the out-of-state disaster business is a 1228  
pass-through entity, a taxpayer's distributive share of the 1229  
pass-through entity's income from the business conducting 1230

disaster work in this state during a disaster response period, 1231  
if, in either case, the disaster work is conducted pursuant to a 1232  
qualifying solicitation received by the business. 1233

(b) All terms used in division (A) (30) of this section 1234  
have the same meanings as in section 5703.94 of the Revised 1235  
Code. 1236

(31) For a taxpayer who is a qualifying Ohio educator, 1237  
deduct, to the extent not otherwise deducted or excluded in 1238  
computing federal or Ohio adjusted gross income for the taxable 1239  
year, the lesser of two hundred fifty dollars or the amount of 1240  
expenses described in subsections (a) (2) (D) (i) and (ii) of 1241  
section 62 of the Internal Revenue Code paid or incurred by the 1242  
taxpayer during the taxpayer's taxable year in excess of the 1243  
amount the taxpayer is authorized to deduct for that taxable 1244  
year under subsection (a) (2) (D) of that section. 1245

(32) Deduct, to the extent not otherwise deducted or 1246  
excluded in computing federal or Ohio adjusted gross income for 1247  
the taxable year, amounts received by the taxpayer as a 1248  
disability severance payment, computed under 10 U.S.C. 1212, 1249  
following discharge or release under honorable conditions from 1250  
the armed forces of the United States, as defined by ~~10 U.S.C.~~ 1251  
~~101~~ in section 5907.01 of the Revised Code. 1252

(33) Deduct, to the extent not otherwise deducted or 1253  
excluded in computing federal adjusted gross income or Ohio 1254  
adjusted gross income, amounts not subject to tax due to an 1255  
agreement entered into under division (A) (2) of section 5747.05 1256  
of the Revised Code. 1257

(34) Deduct amounts as provided under section 5747.79 of 1258  
the Revised Code related to the taxpayer's qualifying capital 1259

gains and deductible payroll.	1260
To the extent a qualifying capital gain described under	1261
division (A) (34) of this section is business income, the	1262
taxpayer shall deduct those gains under this division before	1263
deducting any such gains under division (A) (28) of this section.	1264
(35) (a) For taxable years beginning in or after 2026,	1265
deduct, to the extent not otherwise deducted or excluded in	1266
computing federal or Ohio adjusted gross income for the taxable	1267
year:	1268
(i) One hundred per cent of the capital gain received by	1269
the taxpayer in the taxable year from a qualifying interest in	1270
an Ohio venture capital operating company attributable to the	1271
company's investments in Ohio businesses during the period for	1272
which the company was an Ohio venture operating company; and	1273
(ii) Fifty per cent of the capital gain received by the	1274
taxpayer in the taxable year from a qualifying interest in an	1275
Ohio venture capital operating company attributable to the	1276
company's investments in all other businesses during the period	1277
for which the company was an Ohio venture operating company.	1278
(b) Add amounts previously deducted by the taxpayer under	1279
division (A) (35) (a) of this section if the director of	1280
development certifies to the tax commissioner that the	1281
requirements for the deduction were not met.	1282
(c) All terms used in division (A) (35) of this section	1283
have the same meanings as in section 122.851 of the Revised	1284
Code.	1285
(d) To the extent a capital gain described in division (A)	1286
(35) (a) of this section is business income, the taxpayer shall	1287
apply that division before applying division (A) (28) of this	1288

section.	1289
(36) Add, to the extent not otherwise included in	1290
computing federal or Ohio adjusted gross income for any taxable	1291
year, the taxpayer's proportionate share of the amount of the	1292
tax levied under section 5747.38 of the Revised Code and paid by	1293
an electing pass-through entity for the taxable year.	1294
(37) Deduct, to the extent not otherwise deducted or	1295
excluded in computing federal or Ohio adjusted gross income for	1296
the taxable year, amounts delivered to a qualifying institution	1297
pursuant to section 3333.128 of the Revised Code for the benefit	1298
of the taxpayer or the taxpayer's spouse or dependent.	1299
(38) Deduct, to the extent not otherwise deducted or	1300
excluded in computing federal or Ohio adjusted gross income for	1301
the taxable year, amounts received under the Ohio adoption grant	1302
program pursuant to section 5101.191 of the Revised Code.	1303
(39) Deduct, to the extent included in federal adjusted	1304
gross income, income attributable to loan repayments on behalf	1305
of the taxpayer under the rural practice incentive program under	1306
section 3333.135 of the Revised Code.	1307
(B) "Business income" means income, including gain or	1308
loss, arising from transactions, activities, and sources in the	1309
regular course of a trade or business and includes income, gain,	1310
or loss from real property, tangible property, and intangible	1311
property if the acquisition, rental, management, and disposition	1312
of the property constitute integral parts of the regular course	1313
of a trade or business operation. "Business income" includes	1314
income, including gain or loss, from a partial or complete	1315
liquidation of a business, including, but not limited to, gain	1316
or loss from the sale or other disposition of goodwill or the	1317

sale of an equity or ownership interest in a business.	1318
As used in this division, the "sale of an equity or	1319
ownership interest in a business" means sales to which either or	1320
both of the following apply:	1321
(1) The sale is treated for federal income tax purposes as	1322
the sale of assets.	1323
(2) The seller materially participated, as described in 26	1324
C.F.R. 1.469-5T, in the activities of the business during the	1325
taxable year in which the sale occurs or during any of the five	1326
preceding taxable years.	1327
(C) "Nonbusiness income" means all income other than	1328
business income and may include, but is not limited to,	1329
compensation, rents and royalties from real or tangible personal	1330
property, capital gains, interest, dividends and distributions,	1331
patent or copyright royalties, or lottery winnings, prizes, and	1332
awards.	1333
(D) "Compensation" means any form of remuneration paid to	1334
an employee for personal services.	1335
(E) "Fiduciary" means a guardian, trustee, executor,	1336
administrator, receiver, conservator, or any other person acting	1337
in any fiduciary capacity for any individual, trust, or estate.	1338
(F) "Fiscal year" means an accounting period of twelve	1339
months ending on the last day of any month other than December.	1340
(G) "Individual" means any natural person.	1341
(H) "Internal Revenue Code" means the "Internal Revenue	1342
Code of 1986," 100 Stat. 2085, 26 U.S.C.A. 1, as amended.	1343
(I) "Resident" means any of the following:	1344

(1) An individual who is domiciled in this state, subject 1345  
to section 5747.24 of the Revised Code; 1346

(2) The estate of a decedent who at the time of death was 1347  
domiciled in this state. The domicile tests of section 5747.24 1348  
of the Revised Code are not controlling for purposes of division 1349  
(I) (2) of this section. 1350

(3) A trust that, in whole or part, resides in this state. 1351  
If only part of a trust resides in this state, the trust is a 1352  
resident only with respect to that part. 1353

For the purposes of division (I) (3) of this section: 1354

(a) A trust resides in this state for the trust's current 1355  
taxable year to the extent, as described in division (I) (3) (d) 1356  
of this section, that the trust consists directly or indirectly, 1357  
in whole or in part, of assets, net of any related liabilities, 1358  
that were transferred, or caused to be transferred, directly or 1359  
indirectly, to the trust by any of the following: 1360

(i) A person, a court, or a governmental entity or 1361  
instrumentality on account of the death of a decedent, but only 1362  
if the trust is described in division (I) (3) (e) (i) or (ii) of 1363  
this section; 1364

(ii) A person who was domiciled in this state for the 1365  
purposes of this chapter when the person directly or indirectly 1366  
transferred assets to an irrevocable trust, but only if at least 1367  
one of the trust's qualifying beneficiaries is domiciled in this 1368  
state for the purposes of this chapter during all or some 1369  
portion of the trust's current taxable year; 1370

(iii) A person who was domiciled in this state for the 1371  
purposes of this chapter when the trust document or instrument 1372  
or part of the trust document or instrument became irrevocable, 1373

but only if at least one of the trust's qualifying beneficiaries 1374  
is a resident domiciled in this state for the purposes of this 1375  
chapter during all or some portion of the trust's current 1376  
taxable year. If a trust document or instrument became 1377  
irrevocable upon the death of a person who at the time of death 1378  
was domiciled in this state for purposes of this chapter, that 1379  
person is a person described in division (I) (3) (a) (iii) of this 1380  
section. 1381

(b) A trust is irrevocable to the extent that the 1382  
transferor is not considered to be the owner of the net assets 1383  
of the trust under sections 671 to 678 of the Internal Revenue 1384  
Code. 1385

(c) With respect to a trust other than a charitable lead 1386  
trust, "qualifying beneficiary" has the same meaning as 1387  
"potential current beneficiary" as defined in section 1361(e) (2) 1388  
of the Internal Revenue Code, and with respect to a charitable 1389  
lead trust "qualifying beneficiary" is any current, future, or 1390  
contingent beneficiary, but with respect to any trust 1391  
"qualifying beneficiary" excludes a person or a governmental 1392  
entity or instrumentality to any of which a contribution would 1393  
qualify for the charitable deduction under section 170 of the 1394  
Internal Revenue Code. 1395

(d) For the purposes of division (I) (3) (a) of this 1396  
section, the extent to which a trust consists directly or 1397  
indirectly, in whole or in part, of assets, net of any related 1398  
liabilities, that were transferred directly or indirectly, in 1399  
whole or part, to the trust by any of the sources enumerated in 1400  
that division shall be ascertained by multiplying the fair 1401  
market value of the trust's assets, net of related liabilities, 1402  
by the qualifying ratio, which shall be computed as follows: 1403



(i) The first time the trust receives assets, the 1404  
numerator of the qualifying ratio is the fair market value of 1405  
those assets at that time, net of any related liabilities, from 1406  
sources enumerated in division (I) (3) (a) of this section. The 1407  
denominator of the qualifying ratio is the fair market value of 1408  
all the trust's assets at that time, net of any related 1409  
liabilities. 1410

(ii) Each subsequent time the trust receives assets, a 1411  
revised qualifying ratio shall be computed. The numerator of the 1412  
revised qualifying ratio is the sum of (1) the fair market value 1413  
of the trust's assets immediately prior to the subsequent 1414  
transfer, net of any related liabilities, multiplied by the 1415  
qualifying ratio last computed without regard to the subsequent 1416  
transfer, and (2) the fair market value of the subsequently 1417  
transferred assets at the time transferred, net of any related 1418  
liabilities, from sources enumerated in division (I) (3) (a) of 1419  
this section. The denominator of the revised qualifying ratio is 1420  
the fair market value of all the trust's assets immediately 1421  
after the subsequent transfer, net of any related liabilities. 1422

(iii) Whether a transfer to the trust is by or from any of 1423  
the sources enumerated in division (I) (3) (a) of this section 1424  
shall be ascertained without regard to the domicile of the 1425  
trust's beneficiaries. 1426

(e) For the purposes of division (I) (3) (a) (i) of this 1427  
section: 1428

(i) A trust is described in division (I) (3) (e) (i) of this 1429  
section if the trust is a testamentary trust and the testator of 1430  
that testamentary trust was domiciled in this state at the time 1431  
of the testator's death for purposes of the taxes levied under 1432  
Chapter 5731. of the Revised Code. 1433

(ii) A trust is described in division (I) (3) (e) (ii) of 1434  
this section if the transfer is a qualifying transfer described 1435  
in any of divisions (I) (3) (f) (i) to (vi) of this section, the 1436  
trust is an irrevocable inter vivos trust, and at least one of 1437  
the trust's qualifying beneficiaries is domiciled in this state 1438  
for purposes of this chapter during all or some portion of the 1439  
trust's current taxable year. 1440

(f) For the purposes of division (I) (3) (e) (ii) of this 1441  
section, a "qualifying transfer" is a transfer of assets, net of 1442  
any related liabilities, directly or indirectly to a trust, if 1443  
the transfer is described in any of the following: 1444

(i) The transfer is made to a trust, created by the 1445  
decedent before the decedent's death and while the decedent was 1446  
domiciled in this state for the purposes of this chapter, and, 1447  
prior to the death of the decedent, the trust became irrevocable 1448  
while the decedent was domiciled in this state for the purposes 1449  
of this chapter. 1450

(ii) The transfer is made to a trust to which the 1451  
decedent, prior to the decedent's death, had directly or 1452  
indirectly transferred assets, net of any related liabilities, 1453  
while the decedent was domiciled in this state for the purposes 1454  
of this chapter, and prior to the death of the decedent the 1455  
trust became irrevocable while the decedent was domiciled in 1456  
this state for the purposes of this chapter. 1457

(iii) The transfer is made on account of a contractual 1458  
relationship existing directly or indirectly between the 1459  
transferor and either the decedent or the estate of the decedent 1460  
at any time prior to the date of the decedent's death, and the 1461  
decedent was domiciled in this state at the time of death for 1462  
purposes of the taxes levied under Chapter 5731. of the Revised 1463

Code. 1464

(iv) The transfer is made to a trust on account of a 1465  
contractual relationship existing directly or indirectly between 1466  
the transferor and another person who at the time of the 1467  
decedent's death was domiciled in this state for purposes of 1468  
this chapter. 1469

(v) The transfer is made to a trust on account of the will 1470  
of a testator who was domiciled in this state at the time of the 1471  
testator's death for purposes of the taxes levied under Chapter 1472  
5731. of the Revised Code. 1473

(vi) The transfer is made to a trust created by or caused 1474  
to be created by a court, and the trust was directly or 1475  
indirectly created in connection with or as a result of the 1476  
death of an individual who, for purposes of the taxes levied 1477  
under Chapter 5731. of the Revised Code, was domiciled in this 1478  
state at the time of the individual's death. 1479

(g) The tax commissioner may adopt rules to ascertain the 1480  
part of a trust residing in this state. 1481

(J) "Nonresident" means an individual or estate that is 1482  
not a resident. An individual who is a resident for only part of 1483  
a taxable year is a nonresident for the remainder of that 1484  
taxable year. 1485

(K) "Pass-through entity" has the same meaning as in 1486  
section 5733.04 of the Revised Code. 1487

(L) "Return" means the notifications and reports required 1488  
to be filed pursuant to this chapter for the purpose of 1489  
reporting the tax due and includes declarations of estimated tax 1490  
when so required. 1491

(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 1520  
charter adopted pursuant to the Ohio Constitution. 1521

(R) "Overpayment" means any amount already paid that 1522  
exceeds the figure determined to be the correct amount of the 1523  
tax. 1524

(S) "Taxable income" or "Ohio taxable income" applies only 1525  
to estates and trusts, and means federal taxable income, as 1526  
defined and used in the Internal Revenue Code, adjusted as 1527  
follows: 1528

(1) Add interest or dividends, net of ordinary, necessary, 1529  
and reasonable expenses not deducted in computing federal 1530  
taxable income, on obligations or securities of any state or of 1531  
any political subdivision or authority of any state, other than 1532  
this state and its subdivisions and authorities, but only to the 1533  
extent that such net amount is not otherwise includible in Ohio 1534  
taxable income and is described in either division (S)(1)(a) or 1535  
(b) of this section: 1536

(a) The net amount is not attributable to the S portion of 1537  
an electing small business trust and has not been distributed to 1538  
beneficiaries for the taxable year; 1539

(b) The net amount is attributable to the S portion of an 1540  
electing small business trust for the taxable year. 1541

(2) Add interest or dividends, net of ordinary, necessary, 1542  
and reasonable expenses not deducted in computing federal 1543  
taxable income, on obligations of any authority, commission, 1544  
instrumentality, territory, or possession of the United States 1545  
to the extent that the interest or dividends are exempt from 1546  
federal income taxes but not from state income taxes, but only 1547  
to the extent that such net amount is not otherwise includible 1548

in Ohio taxable income and is described in either division (S)	1549
(1) (a) or (b) of this section;	1550
(3) Add the amount of personal exemption allowed to the	1551
estate pursuant to section 642(b) of the Internal Revenue Code;	1552
(4) Deduct interest or dividends, net of related expenses	1553
deducted in computing federal taxable income, on obligations of	1554
the United States and its territories and possessions or of any	1555
authority, commission, or instrumentality of the United States	1556
to the extent that the interest or dividends are exempt from	1557
state taxes under the laws of the United States, but only to the	1558
extent that such amount is included in federal taxable income	1559
and is described in either division (S) (1) (a) or (b) of this	1560
section;	1561
(5) Deduct the amount of wages and salaries, if any, not	1562
otherwise allowable as a deduction but that would have been	1563
allowable as a deduction in computing federal taxable income for	1564
the taxable year, had the work opportunity tax credit allowed	1565
under sections 38, 51, and 52 of the Internal Revenue Code not	1566
been in effect, but only to the extent such amount relates	1567
either to income included in federal taxable income for the	1568
taxable year or to income of the S portion of an electing small	1569
business trust for the taxable year;	1570
(6) Deduct any interest or interest equivalent, net of	1571
related expenses deducted in computing federal taxable income,	1572
on public obligations and purchase obligations, but only to the	1573
extent that such net amount relates either to income included in	1574
federal taxable income for the taxable year or to income of the	1575
S portion of an electing small business trust for the taxable	1576
year;	1577

(7) Add any loss or deduct any gain resulting from sale, 1578  
exchange, or other disposition of public obligations to the 1579  
extent that such loss has been deducted or such gain has been 1580  
included in computing either federal taxable income or income of 1581  
the S portion of an electing small business trust for the 1582  
taxable year; 1583

(8) Except in the case of the final return of an estate, 1584  
add any amount deducted by the taxpayer on both its Ohio estate 1585  
tax return pursuant to section 5731.14 of the Revised Code, and 1586  
on its federal income tax return in determining federal taxable 1587  
income; 1588

(9) (a) Deduct any amount included in federal taxable 1589  
income solely because the amount represents a reimbursement or 1590  
refund of expenses that in a previous year the decedent had 1591  
deducted as an itemized deduction pursuant to section 63 of the 1592  
Internal Revenue Code and applicable treasury regulations. The 1593  
deduction otherwise allowed under division (S) (9) (a) of this 1594  
section shall be reduced to the extent the reimbursement is 1595  
attributable to an amount the taxpayer or decedent deducted 1596  
under this section in any taxable year. 1597

(b) Add any amount not otherwise included in Ohio taxable 1598  
income for any taxable year to the extent that the amount is 1599  
attributable to the recovery during the taxable year of any 1600  
amount deducted or excluded in computing federal or Ohio taxable 1601  
income in any taxable year, but only to the extent such amount 1602  
has not been distributed to beneficiaries for the taxable year. 1603

(10) Deduct any portion of the deduction described in 1604  
section 1341(a) (2) of the Internal Revenue Code, for repaying 1605  
previously reported income received under a claim of right, that 1606  
meets both of the following requirements: 1607

(a) It is allowable for repayment of an item that was 1608  
included in the taxpayer's taxable income or the decedent's 1609  
adjusted gross income for a prior taxable year and did not 1610  
qualify for a credit under division (A) or (B) of section 1611  
5747.05 of the Revised Code for that year. 1612

(b) It does not otherwise reduce the taxpayer's taxable 1613  
income or the decedent's adjusted gross income for the current 1614  
or any other taxable year. 1615

(11) Add any amount claimed as a credit under section 1616  
5747.059 of the Revised Code to the extent that the amount 1617  
satisfies either of the following: 1618

(a) The amount was deducted or excluded from the 1619  
computation of the taxpayer's federal taxable income as required 1620  
to be reported for the taxpayer's taxable year under the 1621  
Internal Revenue Code; 1622

(b) The amount resulted in a reduction in the taxpayer's 1623  
federal taxable income as required to be reported for any of the 1624  
taxpayer's taxable years under the Internal Revenue Code. 1625

(12) Deduct any amount, net of related expenses deducted 1626  
in computing federal taxable income, that a trust is required to 1627  
report as farm income on its federal income tax return, but only 1628  
if the assets of the trust include at least ten acres of land 1629  
satisfying the definition of "land devoted exclusively to 1630  
agricultural use" under section 5713.30 of the Revised Code, 1631  
regardless of whether the land is valued for tax purposes as 1632  
such land under sections 5713.30 to 5713.38 of the Revised Code. 1633  
If the trust is a pass-through entity investor, section 5747.231 1634  
of the Revised Code applies in ascertaining if the trust is 1635  
eligible to claim the deduction provided by division (S)(12) of 1636



this section in connection with the pass-through entity's farm income. 1637  
1638

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. 1639  
1640  
1641  
1642

(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. 1643  
1644  
1645

(14) Add or deduct the amount the taxpayer would be required to add or deduct under division (A) (17) or (18) of this section if the taxpayer's Ohio taxable income were computed in the same manner as an individual's Ohio adjusted gross income is computed under this section. 1646  
1647  
1648  
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1650

(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. 1651  
1652  
1653  
1654  
1655

(T) "School district income" and "school district income tax" have the same meanings as in section 5748.01 of the Revised Code. 1656  
1657  
1658

(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. 1659  
1660  
1661  
1662

(V) "Limited liability company" means any limited liability company formed under Chapter 1705. or 1706. of the Revised Code or under the laws of any other state. 1663  
1664  
1665

(W) "Pass-through entity investor" means any person who, 1666  
during any portion of a taxable year of a pass-through entity, 1667  
is a partner, member, shareholder, or equity investor in that 1668  
pass-through entity. 1669

(X) "Banking day" has the same meaning as in section 1670  
1304.01 of the Revised Code. 1671

(Y) "Month" means a calendar month. 1672

(Z) "Quarter" means the first three months, the second 1673  
three months, the third three months, or the last three months 1674  
of the taxpayer's taxable year. 1675

(AA) (1) "Modified business income" means the business 1676  
income included in a trust's Ohio taxable income after such 1677  
taxable income is first reduced by the qualifying trust amount, 1678  
if any. 1679

(2) "Qualifying trust amount" of a trust means capital 1680  
gains and losses from the sale, exchange, or other disposition 1681  
of equity or ownership interests in, or debt obligations of, a 1682  
qualifying investee to the extent included in the trust's Ohio 1683  
taxable income, but only if the following requirements are 1684  
satisfied: 1685

(a) The book value of the qualifying investee's physical 1686  
assets in this state and everywhere, as of the last day of the 1687  
qualifying investee's fiscal or calendar year ending immediately 1688  
prior to the date on which the trust recognizes the gain or 1689  
loss, is available to the trust. 1690

(b) The requirements of section 5747.011 of the Revised 1691  
Code are satisfied for the trust's taxable year in which the 1692  
trust recognizes the gain or loss. 1693

Any gain or loss that is not a qualifying trust amount is 1694  
modified business income, qualifying investment income, or 1695  
modified nonbusiness income, as the case may be. 1696

(3) "Modified nonbusiness income" means a trust's Ohio 1697  
taxable income other than modified business income, other than 1698  
the qualifying trust amount, and other than qualifying 1699  
investment income, as defined in section 5747.012 of the Revised 1700  
Code, to the extent such qualifying investment income is not 1701  
otherwise part of modified business income. 1702

(4) "Modified Ohio taxable income" applies only to trusts, 1703  
and means the sum of the amounts described in divisions (AA) (4) 1704  
(a) to (c) of this section: 1705

(a) The fraction, calculated under section 5747.013, and 1706  
applying section 5747.231 of the Revised Code, multiplied by the 1707  
sum of the following amounts: 1708

(i) The trust's modified business income; 1709

(ii) The trust's qualifying investment income, as defined 1710  
in section 5747.012 of the Revised Code, but only to the extent 1711  
the qualifying investment income does not otherwise constitute 1712  
modified business income and does not otherwise constitute a 1713  
qualifying trust amount. 1714

(b) The qualifying trust amount multiplied by a fraction, 1715  
the numerator of which is the sum of the book value of the 1716  
qualifying investee's physical assets in this state on the last 1717  
day of the qualifying investee's fiscal or calendar year ending 1718  
immediately prior to the day on which the trust recognizes the 1719  
qualifying trust amount, and the denominator of which is the sum 1720  
of the book value of the qualifying investee's total physical 1721  
assets everywhere on the last day of the qualifying investee's 1722

fiscal or calendar year ending immediately prior to the day on 1723  
which the trust recognizes the qualifying trust amount. If, for 1724  
a taxable year, the trust recognizes a qualifying trust amount 1725  
with respect to more than one qualifying investee, the amount 1726  
described in division (AA) (4) (b) of this section shall equal the 1727  
sum of the products so computed for each such qualifying 1728  
investee. 1729

(c) (i) With respect to a trust or portion of a trust that 1730  
is a resident as ascertained in accordance with division (I) (3) 1731  
(d) of this section, its modified nonbusiness income. 1732

(ii) With respect to a trust or portion of a trust that is 1733  
not a resident as ascertained in accordance with division (I) (3) 1734  
(d) of this section, the amount of its modified nonbusiness 1735  
income satisfying the descriptions in divisions (B) (2) to (5) of 1736  
section 5747.20 of the Revised Code, except as otherwise 1737  
provided in division (AA) (4) (c) (ii) of this section. With 1738  
respect to a trust or portion of a trust that is not a resident 1739  
as ascertained in accordance with division (I) (3) (d) of this 1740  
section, the trust's portion of modified nonbusiness income 1741  
recognized from the sale, exchange, or other disposition of a 1742  
debt interest in or equity interest in a section 5747.212 1743  
entity, as defined in section 5747.212 of the Revised Code, 1744  
without regard to division (A) of that section, shall not be 1745  
allocated to this state in accordance with section 5747.20 of 1746  
the Revised Code but shall be apportioned to this state in 1747  
accordance with division (B) of section 5747.212 of the Revised 1748  
Code without regard to division (A) of that section. 1749

If the allocation and apportionment of a trust's income 1750  
under divisions (AA) (4) (a) and (c) of this section do not fairly 1751  
represent the modified Ohio taxable income of the trust in this 1752

state, the alternative methods described in division (C) of 1753  
section 5747.21 of the Revised Code may be applied in the manner 1754  
and to the same extent provided in that section. 1755

(5) (a) Except as set forth in division (AA) (5) (b) of this 1756  
section, "qualifying investee" means a person in which a trust 1757  
has an equity or ownership interest, or a person or unit of 1758  
government the debt obligations of either of which are owned by 1759  
a trust. For the purposes of division (AA) (2) (a) of this section 1760  
and for the purpose of computing the fraction described in 1761  
division (AA) (4) (b) of this section, all of the following apply: 1762

(i) If the qualifying investee is a member of a qualifying 1763  
controlled group on the last day of the qualifying investee's 1764  
fiscal or calendar year ending immediately prior to the date on 1765  
which the trust recognizes the gain or loss, then "qualifying 1766  
investee" includes all persons in the qualifying controlled 1767  
group on such last day. 1768

(ii) If the qualifying investee, or if the qualifying 1769  
investee and any members of the qualifying controlled group of 1770  
which the qualifying investee is a member on the last day of the 1771  
qualifying investee's fiscal or calendar year ending immediately 1772  
prior to the date on which the trust recognizes the gain or 1773  
loss, separately or cumulatively own, directly or indirectly, on 1774  
the last day of the qualifying investee's fiscal or calendar 1775  
year ending immediately prior to the date on which the trust 1776  
recognizes the qualifying trust amount, more than fifty per cent 1777  
of the equity of a pass-through entity, then the qualifying 1778  
investee and the other members are deemed to own the 1779  
proportionate share of the pass-through entity's physical assets 1780  
which the pass-through entity directly or indirectly owns on the 1781  
last day of the pass-through entity's calendar or fiscal year 1782

ending within or with the last day of the qualifying investee's 1783  
fiscal or calendar year ending immediately prior to the date on 1784  
which the trust recognizes the qualifying trust amount. 1785

(iii) For the purposes of division (AA)(5)(a)(iii) of this 1786  
section, "upper level pass-through entity" means a pass-through 1787  
entity directly or indirectly owning any equity of another pass- 1788  
through entity, and "lower level pass-through entity" means that 1789  
other pass-through entity. 1790

An upper level pass-through entity, whether or not it is 1791  
also a qualifying investee, is deemed to own, on the last day of 1792  
the upper level pass-through entity's calendar or fiscal year, 1793  
the proportionate share of the lower level pass-through entity's 1794  
physical assets that the lower level pass-through entity 1795  
directly or indirectly owns on the last day of the lower level 1796  
pass-through entity's calendar or fiscal year ending within or 1797  
with the last day of the upper level pass-through entity's 1798  
fiscal or calendar year. If the upper level pass-through entity 1799  
directly and indirectly owns less than fifty per cent of the 1800  
equity of the lower level pass-through entity on each day of the 1801  
upper level pass-through entity's calendar or fiscal year in 1802  
which or with which ends the calendar or fiscal year of the 1803  
lower level pass-through entity and if, based upon clear and 1804  
convincing evidence, complete information about the location and 1805  
cost of the physical assets of the lower pass-through entity is 1806  
not available to the upper level pass-through entity, then 1807  
solely for purposes of ascertaining if a gain or loss 1808  
constitutes a qualifying trust amount, the upper level pass- 1809  
through entity shall be deemed as owning no equity of the lower 1810  
level pass-through entity for each day during the upper level 1811  
pass-through entity's calendar or fiscal year in which or with 1812  
which ends the lower level pass-through entity's calendar or 1813

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 1841  
subchapter S, chapter one, subtitle A, of the Internal Revenue 1842  
Code for its taxable year ending within, or on the last day of, 1843  
the investor's taxable year; 1844

(ii) A subsidiary that is wholly owned by any corporation 1845  
that has made an election under subchapter S, chapter one, 1846  
subtitle A of the Internal Revenue Code for its taxable year 1847  
ending within, or on the last day of, the investor's taxable 1848  
year. 1849

(2) For the purposes of this chapter, unless expressly 1850  
stated otherwise, no qualifying person indirectly owns any asset 1851  
directly or indirectly owned by any qualifying corporation. 1852

(EE) For purposes of this chapter and Chapter 5751. of the 1853  
Revised Code: 1854

(1) "Trust" does not include a qualified pre-income tax 1855  
trust. 1856

(2) A "qualified pre-income tax trust" is any pre-income 1857  
tax trust that makes a qualifying pre-income tax trust election 1858  
as described in division (EE) (3) of this section. 1859

(3) A "qualifying pre-income tax trust election" is an 1860  
election by a pre-income tax trust to subject to the tax imposed 1861  
by section 5751.02 of the Revised Code the pre-income tax trust 1862  
and all pass-through entities of which the trust owns or 1863  
controls, directly, indirectly, or constructively through 1864  
related interests, five per cent or more of the ownership or 1865  
equity interests. The trustee shall notify the tax commissioner 1866  
in writing of the election on or before April 15, 2006. The 1867  
election, if timely made, shall be effective on and after 1868  
January 1, 2006, and shall apply for all tax periods and tax 1869



years until revoked by the trustee of the trust. 1870

(4) A "pre-income tax trust" is a trust that satisfies all 1871  
of the following requirements: 1872

(a) The document or instrument creating the trust was 1873  
executed by the grantor before January 1, 1972; 1874

(b) The trust became irrevocable upon the creation of the 1875  
trust; and 1876

(c) The grantor was domiciled in this state at the time 1877  
the trust was created. 1878

(FF) "Uniformed services" ~~has the same meaning as in 10-~~ 1879  
~~U.S.C. 101~~ means all of the following: 1880

(1) "Armed forces of the United States" as defined in 1881  
section 5907.01 of the Revised Code; 1882

(2) The commissioned corps of the national oceanic and 1883  
atmospheric administration; 1884

(3) The commissioned corps of the public health service. 1885

(GG) "Taxable business income" means the amount by which 1886  
an individual's business income that is included in federal 1887  
adjusted gross income exceeds the amount of business income the 1888  
individual is authorized to deduct under division (A) (28) of 1889  
this section for the taxable year. 1890

(HH) "Employer" does not include a franchisor with respect 1891  
to the franchisor's relationship with a franchisee or an 1892  
employee of a franchisee, unless the franchisor agrees to assume 1893  
that role in writing or a court of competent jurisdiction 1894  
determines that the franchisor exercises a type or degree of 1895  
control over the franchisee or the franchisee's employees that 1896

is not customarily exercised by a franchisor for the purpose of 1897  
protecting the franchisor's trademark, brand, or both. For 1898  
purposes of this division, "franchisor" and "franchisee" have 1899  
the same meanings as in 16 C.F.R. 436.1. 1900

(II) "Modified adjusted gross income" means Ohio adjusted 1901  
gross income plus any amount deducted under divisions (A) (28) 1902  
and (34) of this section for the taxable year. 1903

(JJ) "Qualifying Ohio educator" means an individual who, 1904  
for a taxable year, qualifies as an eligible educator, as that 1905  
term is defined in section 62 of the Internal Revenue Code, and 1906  
who holds a certificate, license, or permit described in Chapter 1907  
3319. or section 3301.071 of the Revised Code. 1908

**Sec. 5903.01.** As used in this chapter: 1909

"Armed forces" means the armed forces of the United 1910  
States, including the army, navy, air force, marine corps, space 1911  
force, coast guard, or any reserve components of those forces; 1912  
the national guard of any state; the commissioned corps of the 1913  
United States public health service; the merchant marine service 1914  
during wartime; such other service as may be designated by 1915  
congress; or the Ohio organized militia when engaged in full- 1916  
time national guard duty for a period of more than thirty days. 1917

"License" means a license, certificate, permit, or other 1918  
authorization issued or conferred by a licensing agency under 1919  
which a licensee may engage in a profession, occupation, or 1920  
occupational activity. 1921

"Licensee" means a person to whom all of the following 1922  
apply: 1923

(A) The person has been issued a license by a licensing 1924  
agency. 1925

(B) The person has been a member of the armed forces.	1926
(C) The person has served on active duty, whether inside	1927
or outside the United States, for a period in excess of thirty-	1928
one days.	1929
"Licensing agency" means any state department, division,	1930
board, commission, agency, or other state governmental unit	1931
authorized by the Revised Code to issue a license.	1932
"Service member" means any person who is serving in the	1933
armed forces.	1934
"Merchant marine" includes the United States army	1935
transport service and the United States naval transport service.	1936
"Veteran" means any person who has completed service in	1937
the armed forces, including the national guard of any state, or	1938
a reserve component of the armed forces, who has been discharged	1939
under honorable conditions from the armed forces or who has been	1940
transferred to the reserve with evidence of satisfactory	1941
service.	1942
<b>Sec. 5903.02.</b> (A) As used in this section:	1943
(1) "Uniformed services" and "service in the uniformed	1944
services" have the same meanings as in <del>the "Uniformed Services</del>	1945
<del>Employment and Reemployment Rights Act of 1994," 108 Stat. 3149,</del>	1946
<del>38 U.S.C.A. 4303</del> <u>section 124.23 of the Revised Code.</u>	1947
(2) "Organized militia of another state" means the	1948
national guard of any state, territory, or district other than	1949
Ohio or any military or naval force recognized under the laws of	1950
a state, district, or territory other than Ohio.	1951
(B) Any person whose absence from a position of employment	1952
is necessitated by reason of service in the uniformed services,	1953

in the Ohio organized militia, or in the organized militia of 1954  
another state has the same reinstatement and reemployment rights 1955  
in this state that a person has under the "Uniformed Services 1956  
Employment and Reemployment Rights Act of 1994." A person who is 1957  
denied a reinstatement or reemployment right pursuant to this 1958  
section has a cause of action for the same remedies as a person 1959  
has under the "Uniformed Services Employment and Reemployment 1960  
Rights Act of 1994." The court of common pleas, notwithstanding 1961  
any sum limitation established by decision of a board of county 1962  
commissioners pursuant to section 2305.01 of the Revised Code, 1963  
shall have exclusive original jurisdiction for such actions, 1964  
unless the defendant is the state, in which case the court of 1965  
claims shall have exclusive original jurisdiction pursuant to 1966  
division (C) of this section. 1967

(C) A person who seeks reinstatement or reemployment 1968  
rights with the state, pursuant to this section, may bring an 1969  
action in the court of claims pursuant to this section or 1970  
section 4323 of the "Uniformed Services Employment and 1971  
Reemployment Rights Act of 1994." 1972

(D) In any action or proceeding to enforce a provision of 1973  
this section, the court shall require the defendant to pay the 1974  
court costs if the plaintiff is the prevailing party in the 1975  
action or proceeding. If the plaintiff is not the prevailing 1976  
party, the court may use its discretion in allocating court 1977  
costs among the parties to the action. 1978

(E) In any action or proceeding to enforce a provision of 1979  
this section the court may award to a plaintiff who prevails in 1980  
such action or proceeding reasonable attorney's fees, expert 1981  
witness fees, and other litigation expenses. If the plaintiff 1982  
does not receive a favorable judgment from the court in that 1983

action, the court shall not require the plaintiff to reimburse the state or the defendant for attorney's fees. 1984  
1985

(F) The director of administrative services shall adopt rules in accordance with Chapter 119. of the Revised Code for the implementation of this chapter with respect to persons in public service. 1986  
1987  
1988  
1989

(G) A person is not entitled to a remedy in a state action under division (B) or (C) of this section if the person has received a remedy based on the same facts under the "Uniformed Services Employment and Reemployment Rights Act of 1994." If a person has received a remedy in a state action under division (B) or (C) of this section and then receives a remedy based on the same facts under the "Uniformed Services Employment and Reemployment Rights Act of 1994," the person shall reimburse the judgment debtor the value of the federal remedy or the state remedy whichever is less. 1990  
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**Sec. 5907.01.** (A) As used in this chapter: 2000

(1) "Armed forces of the United States" means the army, air force, navy, marine corps, space force, coast guard, and any other military service branch that is designated by congress as a part of the armed forces of the United States. 2001  
2002  
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(2) "Domiciliary" means a separate area within the Ohio veterans' home providing domiciliary care. 2005  
2006

(3) "Domiciliary care" means providing shelter, food, and necessary medical care on an ambulatory self-care basis to eligible veterans who do not need the nursing services provided in nursing homes. 2007  
2008  
2009  
2010

(4) "Nursing home" has the same meaning as in section 3721.01 of the Revised Code. 2011  
2012

(5) "Veteran" has the same meaning as in section 5901.01  
of the Revised Code. 2013  
2014

(B) There are hereby established the Ohio veterans' homes  
within the department of veterans services. The department shall  
maintain and operate state veterans' homes as administered under  
the state veterans' home programs defined in Title 38 of the  
United States Code. 2015  
2016  
2017  
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2019

**Sec. 5907.04.** As used in this section, "armed forces of  
the United States" ~~means the army, air force, navy, marine  
corps, coast guard, and any other military service branch that  
is designated by congress as a part of the armed forces of the  
United States~~has the same meaning as in section 5907.01 of the  
Revised Code. 2020  
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Subject to the following paragraph, all veterans, who  
served during a period of conflict as determined by the United  
States department of veterans affairs or any person who is  
awarded either the armed forces expeditionary medal established  
by presidential executive order 10977 dated December 4, 1961, or  
the Vietnam service medal established by presidential executive  
order 11231 dated July 8, 1965, who have been honorably  
discharged or separated under honorable conditions therefrom, or  
any discharged members of the Polish and Czechoslovakian armed  
forces who served in armed conflict with an enemy of the United  
States in World War II who have been citizens of the United  
States for at least ten years, provided that the above-mentioned  
persons have been citizens of this state for one year or more at  
the date of making application for admission, are disabled by  
disease, wounds, or otherwise, and are by reason of such  
disability incapable of earning their living, and all members of  
the Ohio national guard or naval militia who have lost an arm or 2026  
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leg, or their sight, or become permanently disabled from any 2043  
cause, while in the line and discharge of duty, and are not able 2044  
to support themselves, may be admitted to a veterans' home under 2045  
such rules as the director of veterans services adopts. 2046

A veteran who served in the armed forces of the United 2047  
States is eligible for admission to a veterans' home under the 2048  
preceding paragraph only if the person has the characteristics 2049  
defined in division (B) (1) of section 5901.01 of the Revised 2050  
Code. 2051

Veterans' homes may reserve a bed during the temporary 2052  
absence of a resident or patient from the home, including a 2053  
nursing home within it, under conditions prescribed by the 2054  
director, to include hospitalization for an acute condition, 2055  
visits with relatives and friends, and participation in 2056  
therapeutic programs outside the home. A home shall not reserve 2057  
a bed for more than thirty days, except that absences for more 2058  
than thirty days due to hospitalization may be authorized. 2059

**Sec. 5910.01.** As used in this chapter and section 5919.34 2060  
of the Revised Code: 2061

(A) "Child" includes natural and adopted children and 2062  
stepchildren who have not been legally adopted by the veteran 2063  
parent provided that the relationship between the stepchild and 2064  
the veteran parent meets the following criteria: 2065

(1) The veteran parent is married to the child's natural 2066  
or adoptive parent at the time application for a scholarship 2067  
granted under this chapter is made; or if the veteran parent is 2068  
deceased, the child's natural or adoptive parent was married to 2069  
the veteran parent at the time of the veteran parent's death; 2070

(2) The child resided with the veteran parent for a period 2071

of not less than ten consecutive years immediately prior to 2072  
making application for the scholarship; or if the veteran parent 2073  
is deceased, the child resided with the veteran parent for a 2074  
period of not less than ten consecutive years immediately prior 2075  
to the veteran parent's death; 2076

(3) The child received financial support from the veteran 2077  
parent for a period of not less than ten consecutive years 2078  
immediately prior to making application for the scholarship; or 2079  
if the veteran parent is deceased, the child received financial 2080  
support from the veteran parent for a period of not less than 2081  
ten consecutive years immediately prior to the veteran parent's 2082  
death. 2083

(B) "Veteran" includes any of the following: 2084

(1) Any person who was a member of the armed services of 2085  
the United States for a period of ninety days or more, or who 2086  
was discharged from the armed services due to a disability 2087  
incurred while a member with less than ninety days' service, or 2088  
who died while a member of the armed services; provided that 2089  
such service, disability, or death occurred during one of the 2090  
following periods: April 6, 1917, to November 11, 1918; December 2091  
7, 1941, to December 31, 1946; June 25, 1950, to January 31, 2092  
1955; January 1, 1960, to May 7, 1975; August 2, 1990, to the 2093  
end of operations conducted as a result of the invasion of 2094  
Kuwait by Iraq, including support for operation desert shield 2095  
and operation desert storm, as declared by the president of the 2096  
United States or the congress; October 7, 2001, to the end of 2097  
operation enduring freedom as declared by the president of the 2098  
United States or the congress; March 20, 2003, to the end of 2099  
operation Iraqi freedom as declared by the president of the 2100  
United States or the congress; or any other period of conflict 2101



established by the United States department of veterans affairs 2102  
for pension purposes; 2103

(2) Any person who was a member of the armed services of 2104  
the United States and participated in an operation for which the 2105  
armed forces expeditionary medal was awarded; 2106

(3) Any person who served as a member of the United States 2107  
merchant marine and to whom either of the following applies: 2108

(a) The person has an honorable report of separation from 2109  
the active duty military service, form DD214 or DD215. 2110

(b) The person served in the United States merchant marine 2111  
between December 7, 1941, and December 31, 1946, and died on 2112  
active duty while serving in a war zone during that period of 2113  
service. 2114

(C) "Armed services of the United States" or "United 2115  
States armed forces" ~~includes the army, air force, navy, marine-~~ 2116  
~~corps, coast guard, and such other military service branch as-~~ 2117  
~~may be designated by congress as a part of the armed forces of-~~ 2118  
~~the United States~~ has the same meaning as "armed forces of the 2119  
United States" in section 5907.01 of the Revised Code. 2120

(D) "Board" means the Ohio war orphans and severely 2121  
disabled veterans' children scholarship board created by section 2122  
5910.02 of the Revised Code. 2123

(E) "Disabled" means having a sixty per cent or greater 2124  
service-connected disability or receiving benefits for permanent 2125  
and total nonservice-connected disability, as determined by the 2126  
United States department of veterans affairs. 2127

(F) "United States merchant marine" includes the United 2128  
States army transport service and the United States naval 2129

transport service. 2130

**Section 2.** That existing sections 122.925, 124.23, 145.30, 2131  
742.52, 742.521, 2151.4210, 3307.75, 3309.02, 3313.471, 2132  
3319.085, 3511.01, 4731.36, 4743.041, 4743.041f, 5747.01, 2133  
5903.01, 5903.02, 5907.01, 5907.04, and 5910.01 of the Revised 2134  
Code are hereby repealed. 2135

**Section 3.** That section 4743.041 of the Revised Code be 2136  
amended to read as follows: 2137

**Sec. 4743.041.** (A) As used in this section: 2138

"Active guard and reserve" has the meaning defined in 10 2139  
U.S.C. 101. 2140

"Military duty" includes service in the uniformed services 2141  
on active duty, in the active guard and reserve, and as a 2142  
military technician dual status under 10 U.S.C. 10216. 2143

"Uniformed services" has the meaning defined in ~~10 U.S.C.~~ 2144  
101section 5747.01 of the Revised Code. 2145

(B) Pursuant to division (C) of section 4743.04 of the 2146  
Revised Code, a department, agency, or office of this state 2147  
shall issue a temporary license or certificate to practice a 2148  
trade or profession to an individual, provided that all of the 2149  
following qualifications are met: 2150

(1) The individual holds a valid license or certificate to 2151  
practice the trade or profession issued by any other state or 2152  
jurisdiction; 2153

(2) The individual is in good standing in the state or 2154  
jurisdiction of licensure or certification; 2155

(3) The individual presents adequate proof to the 2156

department, agency, or office of this state that the individual 2157  
or the individual's spouse is on military duty in this state; 2158  
and 2159

(4) The individual complies with sections 4776.01 to 2160  
4776.04 of the Revised Code if a department, agency, or office 2161  
of this state requires an applicant under the law governing the 2162  
applicable trade or profession to submit to a criminal records 2163  
check to receive a license or certificate. 2164

(C) A department, agency, or office of this state may, 2165  
under this section, issue a regular license or certificate in 2166  
lieu of issuing a temporary license or certificate, provided 2167  
that the applicant meets the requirements of this section, and 2168  
provided that the regular license is issued by the deadline 2169  
specified in division (D) of this section. 2170

(D) If the department, agency, or office of this state 2171  
requires an individual under the law governing the applicable 2172  
trade or profession to submit to a criminal records check to 2173  
receive a license or certificate, and the individual applies for 2174  
a license or certificate under this section, the department, 2175  
agency, or office of this state shall, within twenty-four hours 2176  
after receiving the report under division (A) of section 4776.04 2177  
of the Revised Code, notify the applicant that the department, 2178  
agency, or office of this state has received the results of a 2179  
criminal records check. A department, agency, or office of this 2180  
state shall issue a temporary license or certificate or a 2181  
regular license under this section, provided that the applicant 2182  
meets the requirements of this section, within thirty days of 2183  
having received an application, or, if the applicant is subject 2184  
to a criminal records check, within fourteen days of having 2185  
received the results of a criminal records check. If the 2186

department, agency, or office of this state finds that the 2187  
individual is under investigation by the licensing agency of any 2188  
other state or jurisdiction, the department, agency, or office 2189  
of this state may postpone issuing the license or certificate 2190  
until the investigation is complete and the licensing agency of 2191  
the other state or jurisdiction confirms that the individual is 2192  
in good standing. The department, agency, or office of this 2193  
state shall verify the standing of the license or certificate 2194  
issued by another state or jurisdiction when the temporary 2195  
license is up for renewal. No temporary license shall be valid 2196  
for a period of more than six years. 2197

(E) A department, agency, or office of this state shall, 2198  
in accordance with Chapter 119. of the Revised Code, deny an 2199  
individual a temporary license or certificate issued under this 2200  
section or revoke an individual's temporary license or 2201  
certificate issued under this section if any of the following 2202  
circumstances occur: 2203

(1) The individual's license or certificate issued by 2204  
another state or jurisdiction expires or is revoked, or the 2205  
individual is not in good standing; 2206

(2) With respect to an individual who was eligible for a 2207  
temporary license under this section as the spouse of an 2208  
individual on military duty, six months have elapsed since the 2209  
divorce, dissolution, or annulment of the marriage; 2210

(3) The individual is disqualified from obtaining a 2211  
license in the trade or profession because of a conviction, 2212  
judicial finding of guilt, or plea of guilty to a disqualifying 2213  
criminal offense specified on the list the department, agency, 2214  
or office of this state makes available pursuant to division (C) 2215  
of section 9.78 of the Revised Code. 2216

(F) An individual with a temporary license or certificate 2217  
or a regular license issued under this section may practice the 2218  
trade or profession in this state only within the scope and 2219  
practice that is permitted under Ohio law and that does not 2220  
exceed the individual's training. 2221

(G) Notwithstanding any other provision of the Revised 2222  
Code, a department, agency, or office of this state shall waive 2223  
all fees associated with the issuance of a temporary license or 2224  
certificate issued under this section. 2225

(H) Each department, agency, or office of this state that 2226  
issues a license or certificate to practice a trade or 2227  
profession shall adopt rules under Chapter 119. of the Revised 2228  
Code as necessary to implement this section. 2229

(I) Each department, agency, or office of this state that 2230  
issues a license or certificate to practice a trade or 2231  
profession, shall, upon the conclusion of the state fiscal year, 2232  
prepare a report on the number and type of temporary licenses or 2233  
certificates that were issued during the fiscal year under this 2234  
section. The report shall be provided to the director of 2235  
veterans services not later than thirty days after the end of 2236  
the fiscal year. The director shall compile the reports and make 2237  
them available to the public. 2238

(J) A license or certificate issued under this section 2239  
shall be considered a license issued under the laws regulating 2240  
the practice of the applicable occupation or profession in this 2241  
state. Provisions of law applicable to a license issued to an 2242  
applicant who does not obtain a license under this section apply 2243  
in the same manner to licenses issued under this section. 2244

(K) Chapter 4796. of the Revised Code does not apply to a 2245

license or certificate issued under this section. 2246

(L) A department, agency, or office of this state shall 2247  
not require an individual who meets the requirements of this 2248  
section to apply for the license or certificate under Chapter 2249  
4796. of the Revised Code. However, the individual may elect to 2250  
apply for the license or certificate under Chapter 4796. of the 2251  
Revised Code. 2252

**Section 4.** That the existing version of section 4743.041 2253  
of the Revised Code that is scheduled to take effect December 2254  
29, 2023, is hereby repealed. 2255

**Section 5.** Sections 3 and 4 of this act take effect 2256  
December 29, 2023. 2257

**Section 6.** Section 5747.01 of the Revised Code is 2258  
presented in this act as a composite of the section as amended 2259  
by H.B. 45, H.B. 110, H.B. 150, H.B. 515, S.B. 33, and S.B. 246, 2260  
all of the 134th General Assembly. The General Assembly, 2261  
applying the principle stated in division (B) of section 1.52 of 2262  
the Revised Code that amendments are to be harmonized and 2263  
reconciled if reasonably capable of simultaneous operation, 2264  
finds that the composite is the resulting version of the section 2265  
in effect prior to the effective date of the section as 2266  
presented in this act. 2267