

_____ moved to amend as follows:

Engross the bill as directed by the commands in the amendments attached hereto, ignoring matter extraneous to those commands

INDEX

The following amendments are attached hereto:

| Amendment No. | Subject |
|---------------|--|
| G_136_0166-1 | Property tax abatement: certain charitable property |
| G_136_0168-2 | Targeted Addiction Assistance Fund |
| G_136_0178 | Department of Behavioral Health: Child Advocacy Center capital funding shift |
| G_136_0228-6 | Department of Job and Family Services; Department of Children and Youth; and SNAP payment error rate |
| G_136_0247 | Department of Higher Education: Ashland University earmark redirect |
| G_136_0248-1 | Department of Development: All Ohio Future Fund |

AM_136_1161

| Amendment No. | Subject |
|---------------|--|
| G_136_0249-1 | Ohio cultural facility grants-- authority removed |
| G_136_0251 | Department of Administrative Services: Lorain County MARCS Tower/Sheffield Village |
| G_136_0253 | Water pipe grant metrics |
| G_136_0254 | Courts Technology Initiative |
| G_136_0279 | Special projects funds - training |
| G_136_0280 | Economically disadvantaged student ADM |
| G_136_0288 | Military income tax deduction correction |
| G_136_0289 | Pregnancy resource center income tax deduction correction |
| G_136_0291 | TMUD tax credit transfers |
| G_136_0292 | Department of Health: Ohio Adolescent Health Centers earmark |
| G_136_0299 | Capital reappropriation change |
| G_136_0305 | Eligibility for local option homestead exemption |
| G_136_0306 | Department of Education and Workforce: Teach for America earmark |

AM_136_1161

| Amendment No. | Subject |
|---------------|--|
| G_136_0307 | Department of Aging: Alzheimer's and Other Dementia Respite earmark |
| G_136_0310 | Chemical Dependency Professionals Board: Eliminate Peer Support Program Fund |
| G_136_0312 | Vehicles towed by law enforcement |
| G_136_0313 | Joint Medicaid Oversight Committee |

_____ moved to amend as follows:

In line _____ of the title, after "_____" insert "and to abate property taxes on certain property owned by a charitable organization" 1
2

After line _____, insert: 3

"Section 1. (A) As used in this section, "qualified property" means property that satisfies all of the following requirements: 4
5
6

(1) The property was acquired by an organization described under section 501(c)(3) of the Internal Revenue Code; 7
8

(2) The deed for the property was recorded between December 1, 2022, and December 31, 2022, inclusive; 9
10

(3) The property was used by that organization, or by another organization that it wholly owns and controls, for conservation or preservation purposes that satisfies the qualifications for tax exemption under section 5709.12 of the Revised Code for property used exclusively for charitable purposes. 11
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(B) Notwithstanding sections 5713.08, 5713.081, and 5715.27 of the Revised Code, and without regard to any time or payment limitations under any section of the Revised Code, the owner or prior owner of qualified property at any time within twelve months after the effective date of this section may file 17
18
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an application with the Tax Commissioner requesting that the 22
qualified property be placed on the exempt list and that all 23
unpaid taxes, penalties, and interest on the property be abated, 24
including taxes, penalties, and interest that have become a lien 25
prior to the date of acquisition of title to the property by the 26
qualified property's owner. 27

(C) The application shall be made on the form prescribed 28
by the Tax Commissioner under section 5715.27 of the Revised 29
Code and shall list the name of the county in which the property 30
is located; the property's legal description, taxable value, and 31
the amount, in dollars, of the unpaid taxes, penalties, and 32
interest; the date of acquisition of title to the property; the 33
use of the property during any time that the unpaid taxes 34
accrued; and any other information required by the Commissioner. 35
The county auditor shall supply the required information upon 36
request of the applicant. 37

(D) Upon request of the applicant, the county treasurer 38
shall determine if all taxes, penalties, and interest that 39
became a lien on the qualified property before it was first used 40
by the property's owner or a prior owner for an exempt purpose 41
have been paid in full. If so, the county treasurer shall issue 42
a certificate to the applicant stating that all such taxes, 43
penalties, and interest have been paid in full. The applicant 44
shall attach the county treasurer's certificate to the 45
application filed with the Tax Commissioner under this section. 46

(E) Upon receipt of an application, the Tax Commissioner 47
shall determine if the qualified property meets the 48
qualifications set forth in this section and if so shall issue 49
an order directing that the property be placed on the exempt 50
list of the county in which it is located and that all unpaid 51

taxes, penalties, and interest for each year that the property 52
met the qualifications for exemption described in section 53
5709.07 of the Revised Code or another section of the Revised 54
Code be abated. If the Commissioner finds that the property is 55
or previously was being used for a purpose that would disqualify 56
it for such exemption, the Tax Commissioner shall issue an order 57
denying the application with respect to such tax years where the 58
Commissioner finds that disqualifying use. 59

(F) If the Tax Commissioner finds that the property is not 60
entitled to the tax exemption and abatement of unpaid taxes, 61
penalties, and interest for any of the years for which the 62
applicant claims an exemption or abatement, the Commissioner 63
shall order the county treasurer of the county in which the 64
property is located to collect all taxes, penalties, and 65
interest on the property for those years as required by law." 66

The motion was _____ agreed to.

SYNOPSIS 67

Property tax abatement: certain charitable property 68

Section 1 69

Permits certain charitable organizations to apply, within 70
12 months of the bill's 90-day effective date, for a property 71
tax exemption and abatement of delinquent taxes on certain 72
conservation and preservation property acquired by the 73
organization between December 1, 2022 and December 31, 2022, 74
without regard to the regular time and payment limitations 75
imposed by current law, i.e., a restriction that abatements may 76

| | |
|---|----|
| not generally be sought for more than three years of delinquent | 77 |
| taxes and that abatements are unavailable for delinquent taxes | 78 |
| accrued by previous owners. | 79 |

_____ moved to amend as follows:

In line _____ of the title, after "_____" insert "126.67" 1
In line _____ of the title, after "_____" insert "Section 221.30 of 2
H.B. 96 of the 136th General Assembly" 3
In line _____ of the title, after "_____" insert "to direct funds 4
recompensing for damages to the state by the opioid crisis to the Targeted 5
Addiction Assistance Fund" 6
After line _____, insert: 7
"Section 1. That section 126.67 of the Revised Code be 8
amended to read as follows: 9
Sec. 126.67. (A) The targeted addiction assistance fund is 10
created in the state treasury. The fund shall consist of money 11
awarded to the state by court order that is intended to address 12
the effects of the opioid crisis. 13
~~Beginning January 15, 2027, any money received under the 14
settlement agreement in State of Ohio v. McKesson Corp., Case 15
No. CVH20180055 (C.P. Madison Co., settlement agreement of 16
October 7, 2021) shall be certified by the attorney general and 17
remitted to the office of budget and management for deposit in 18
the fund.~~ (B) Beginning January 15, 2027, any money received 19
under the settlement agreements in cases brought by the attorney 20
general to recompense for damages to the state caused by the 21
opioid crisis shall be certified by the attorney general and 22

remitted to the office of budget and management for deposit in 23
the fund, including, but not limited to, the following cases: 24

(1) State of Ohio v. McKesson Corp., et al., Madison C.P. 25
No. CVH20180055 (settlement agreement of October 7, 2021); 26

(2) State of Ohio v. CVS Health Corporation., et al., 27
Franklin C.P. No. 24CV000387 (settlement agreement of December 28
9, 2022); 29

(3) State of Ohio v. Purdue Pharma L.P., et al., Ross C.P. 30
No. CV-17 CI000261 (settlement agreement of July 21, 2021); 31

(4) Any other case brought or joined by the attorney 32
general to recompense for damages to the state by the opioid 33
crisis. 34

(C) The director of budget and management shall notify the 35
speaker of the house of representatives, the president of the 36
senate, and the chairpersons of the finance committees of the 37
house of representatives and senate when money is deposited into 38
the fund. 39

Section 2. That existing section 126.67 of the Revised 40
Code is hereby repealed." 41

After line _____, insert: 42

"Section 3. That Section 221.30 of H.B. 96 of the 136th 43
General Assembly be amended to read as follows: 44

Sec. 221.30. TARGETED ADDICTION ASSISTANCE FUND 45

(A) On January 15, 2027, or as soon as possible 46
thereafter, the Attorney General shall certify and remit to the 47
Director of Budget and Management the balance of all proceeds 48
received by the state under the settlement ~~agreement~~ agreements 49
in cases brought by the Attorney General to recompense for 50

damages to the state caused by the opioid crisis, including, but 51
not limited to, the following cases: 52

(1) ~~State of Ohio v. McKesson Corp., Case State of Ohio v.~~ 53
~~McKesson Corp., et. al., Madison C.P. No. CVH20180055 (C.P.~~ 54
~~Madison Co., settlement agreement of October 7, 2021);~~ 55

(2) State of Ohio v. CVS Health Corporation., et al., 56
Franklin C.P. No. 24CV000387 (settlement agreement of December 57
9, 2022); 58

(3) State of Ohio v. Purdue Pharma L.P., et al., Ross C.P. 59
No. CV-17 CI000261 (settlement agreement of July 21, 2021); 60

(4) Any other case brought or joined by the attorney 61
general to recompense for damages to the state by the opioid 62
crisis. 63

(B) Upon certification, the Director of Budget and 64
Management shall remit the amounts certified to the Targeted 65
Addiction Assistance Fund (Fund 5TZ0), created in section 126.67 66
of the Revised Code. 67

Section 4. That existing Section 221.30 of H.B. 96 of the 68
136th General Assembly is hereby repealed." 69

The motion was _____ agreed to.

SYNOPSIS 70

Targeted Addiction Assistance Fund 71

R.C. 126.67 and Section 3 (amending Section 221.30 of H.B. 72
96 of the 136th General Assembly) 73

Clarifies that, beginning January 15, 2027, funds from any 74
case brought or joined by the Attorney General to recompense for 75
damages to the state by the opioid crisis shall be remitted for 76
deposit into the Targeted Addiction Assistance Fund, including 77
but not limited to the following cases: 78

-- State of Ohio v. McKesson Corp., et al., Madison C.P. 79
No. CVH20180055 (settlement agreement of October 7, 2021); 80

-- State of Ohio v. CVS Health Corporation., et al., 81
Franklin C.P. No. 24CV000387 (settlement agreement of December 82
9, 2022); 83

-- State of Ohio v. Purdue Pharma L.P., et al., Ross C.P. 84
No. CV-17 CI000261 (settlement agreement of July 21, 2021); 85

-- Any other case brought or joined by the Attorney 86
General to recompense for damages to the state by the opioid 87
crisis. 88

_____ moved to amend as follows:

In line _____ of the title, after "_____" insert "Section 221.15 of H.B. 2 of the 135th General Assembly as subsequently amended,"

In line _____ of the title, after "_____" insert "to modify an existing capital earmark"

After line _____, insert:

"Section 1. That Section 221.15 of H.B. 2 of the 135th General Assembly (as amended by H.B. 96 of the 136th General Assembly) be amended to read as follows:

Sec. 221.15. COMMUNITY SUPPORT

The foregoing appropriation item C58050, Community Support, shall be used to support the projects listed in this section.

| | 1 | 2 |
|---|--|-------------|
| A | Cleveland Christian Home - Child Wellness Campus | \$1,500,000 |
| B | Boys & Girls Club of Greater Cincinnati | \$1,400,000 |
| C | Lindner Center | \$1,000,000 |
| D | The Buckeye Ranch | \$1,000,000 |

| | | |
|---|--|-----------|
| E | Bellefaire Child and Youth Services Center | \$750,000 |
| F | LADD Forever Home | \$720,000 |
| G | Best Point West Cincinnati Early Childhood and Mental Health Center Construction | \$650,000 |
| H | St. Vincent de Paul Child and Family Advocacy Center | \$600,000 |
| I | Clark County Family Justice Center | \$500,000 |
| J | Horses on the Hill | \$500,000 |
| K | Netcare Facility Improvements | \$500,000 |
| L | New Main Office for Community Counseling Center of Ashtabula County | \$500,000 |
| M | Ravenwood Health Renovation | \$500,000 |
| N | Toledo YWCA Domestic Shelter Project | \$500,000 |
| O | Tri-County Response Center Project | \$500,000 |
| P | Vista Village | \$500,000 |
| Q | The Crossroads Center New Recovery Treatment Center | \$430,000 |
| R | Applewood Centers Inc. | \$425,000 |
| S | Harcum House | \$400,000 |
| T | Maryhaven Residential Treatment Facility Improvements | \$400,000 |
| U | May Dugan Center Renovation | \$400,000 |

| | | |
|----|--|-----------|
| V | YWCA of Greater Cincinnati Domestic Violence Shelter | \$400,000 |
| W | Integrated Community Solutions Community Center | \$350,000 |
| X | Shelby Health & Wellness Renovation Project | \$350,000 |
| Y | Journey Center for Safety and Healing | \$300,000 |
| Z | Alliance Area Domestic Violence Shelter | \$250,000 |
| AA | Alliance YWCA Headquarters Improvements | \$250,000 |
| AB | Ashtabula County Transitional Housing for Homeless Youth | \$250,000 |
| AC | CommQuest Reception Project | \$250,000 |
| AD | Lower Lights Christian Health Center | \$250,000 |
| AE | Paint Creek Youth Center - Multipurpose Community Building | \$250,000 |
| AF | St. Vincent Behavioral Health Project | \$250,000 |
| AG | The Refuge - New Building | \$250,000 |
| AH | Tobacco Treatment Center of Ohio | \$250,000 |
| AI | Wayfinders Ohio Emergency Homeless Shelter | \$250,000 |
| AJ | Addiction Services Council Facility Expansion | \$230,000 |
| AK | Richland County Shelter Renovation Project | \$217,235 |
| AL | Cincinnati Children's Hospital Youth Mental Health | \$210,000 |

Facility

| | | |
|----|--|-----------|
| AM | Child Guidance & Family Solutions (CGFS) - Akron Project | \$200,000 |
| AN | Child Guidance & Family Solutions (CGFS) - Stow Buildout | \$200,000 |
| AO | Hancock County ADAMH Board | \$200,000 |
| AP | Sanctuary Night - Expanding to Meet the Need | \$200,000 |
| AQ | Canton Domestic Violence Shelter | \$175,000 |
| AR | OhioGuidestone Youth and Family Resiliency Center | \$150,000 |
| AS | Lorain County Safe Harbor | \$115,000 |
| AT | Foundations Community Childcare, Inc. (FCC) | \$101,129 |
| AU | Shelby Mercy Mission House Renovations | \$101,000 |
| AV | Beyond the Walls | \$100,000 |
| AW | Blue Line Foundation HQ & Regional Training Center | \$100,000 |
| AX | Haven Home Renovations | \$100,000 |
| AY | Livingston Avenue Community New Direction Project | \$100,000 |
| AZ | Mansfield Domestic Violence Shelter Child Advocacy Center Renovation <u>Mansfield Champions for Children Child Advocacy Center</u> | \$100,000 |
| BA | The Cocoon Project for Survivors of Domestic and | \$100,000 |

Sexual Violence

| | | |
|----|---|-----------|
| BB | Toledo Lutheran Social Services Expansion Project | \$100,000 |
| BC | Muskingum Behavioral Health Improvements | \$57,000 |
| BD | Veterans Resource Center Project | \$50,000 |

The Department of Behavioral Health shall distribute the 14
foregoing earmark to Vista Village notwithstanding sections 15
153.06 and 153.07 of the Revised Code. 16

Section 2. That existing Section 221.15 of H.B. 2 of the 17
135th General Assembly (as amended by H.B. 96 of the 136th 18
General Assembly) is hereby repealed." 19

The motion was _____ agreed to.

SYNOPSIS 20

Department of Behavioral Health 21

**Sections 1 and 2 (amends Section 221.15 of H.B. 2 of the 22
135th G.A.)** 23

Modifies an existing earmark of \$100,000 in capital line 24
item C58050, Community Support, by changing the project from the 25
"Mansfield Domestic Violence Shelter Child Advocacy Center 26
Renovation" to the "Mansfield Champions for Children Child 27
Advocacy Center." 28

_____ moved to amend as follows:

In line _____ of the title, after "_____" insert "5101.98" 1
In line _____ of the title, after "_____" insert "5101.546" 2
In line _____ of the title, after "_____" insert "Sections 307.10, 3
307.70, 423.10, and 423.220 of H.B. 96 of the 136th General Assembly" 4
In line _____ of the title, after "_____" insert ", regarding 5
payment errors in the Supplemental Nutrition Assistance Program, to modify 6
existing appropriations and earmark funds for adoption grants, and to make 7
an appropriation" 8
After line _____, insert: 9

"Section 1. That section 5101.98 be amended and section 10
5101.546 of the Revised Code be enacted to read as follows: 11

Sec. 5101.546. (A) As used in this section, "payment error 12
rate" has the same meaning as in 7 U.S.C. 2025(c)(2). 13

(B) (1) Not later than ninety days after the effective date 14
of this section, the department of job and family services shall 15
develop a methodology and technical system to determine payment 16
error rates within the supplemental nutrition assistance 17
program. The methodology and technical system shall follow the 18
procedures outlined in the quality control review handbook 19
published by the United States food and nutrition service in 20
accordance with 7 C.F.R. 275.14, except that the methodology and 21
technical system may deviate from the outlined procedures with 22

regard to payment errors that are not subject to the procedures 23
outlined in the handbook. 24

(2) The methodology and technical system shall distinguish 25
payment errors that result from each of the following: 26

(a) Agency errors not including fraud for each county 27
participating in the program; 28

(b) Assistance group errors not including fraud for each 29
county participating in the program; 30

(c) Errors resulting from the Ohio benefits program on a 31
statewide basis. 32

(C) Prior to implementing the methodology and technical 33
system required under division (B) of this section, the 34
department of job and family services shall consult with the 35
chairpersons of the finance committees of both the house of 36
representatives and the senate. 37

(D) Upon implementation of the methodology and technical 38
system, the department shall provide updates concerning payment 39
error rates in the supplemental nutrition assistance program to 40
the chairpersons of the finance committees of both the house of 41
representatives and the senate on a quarterly basis. 42

Sec. 5101.98. (A) Quarterly, the department of job and 43
family services shall compile a report on public assistance 44
programs in this state, including the following information: 45

(1) Regarding the supplemental nutrition assistance 46
program, ~~the number of:~~ 47

(a) ~~Accounts~~ The number of accounts with high balances, as 48
determined by the department; 49

| | |
|--|----------------------------------|
| (b) Out-of-state <u>The number of out-of-state transactions;</u> | 50 |
| (c) Transactions <u>The number of transactions when the final amount processed was a whole dollar amount without additional cents;</u> | 51 52 53 |
| (d) <u>Beginning with the quarterly report submitted during the second quarter of calendar year 2026, the payment error rate for the program, including all of the following:</u> | 54 55 56 |
| (i) <u>Each distinct payment error calculated in accordance with the methodology and technical system established under section 5101.546 of the Revised Code;</u> | 57 58 59 |
| (ii) <u>Payment error rates for each county;</u> | 60 |
| (iii) <u>The payment error rate for the state as a whole.</u> | 61 |
| (2) Regarding public assistance programs in this state, including the supplemental nutrition assistance program, temporary assistance for needy families, or cash assistance, the number of: | 62 63 64 65 |
| (a) Payments made in error, and the dollar amount of those payments; | 66 67 |
| (b) Work requirement exemptions issued; | 68 |
| (c) Confirmed cases of intentional program violation and fraud. | 69 70 |
| (B) The department shall submit the report to the president of the senate and the speaker of the house of representatives, who shall distribute the report to the chairs of any legislative committee with jurisdiction over public assistance, and the chairs and ranking members of the finance committees of both the house of representatives and the senate. | 71 72 73 74 75 76 |

Section 2. That existing section 5101.98 of the Revised Code is hereby repealed." 77
78
After line _____, insert: 79
"Section 3. That Sections 307.10, 307.70, 423.10, and 80
423.220 of H.B. 96 of the 136th General Assembly be amended to 81
read as follows: 82
Sec. 307.10. 83
84

| | 1 | 2 | 3 | 4 | 5 |
|---|-----|--------|--|---------------------|---|
| A | | | JFS DEPARTMENT OF JOB AND FAMILY SERVICES | | |
| B | | | General Revenue Fund | | |
| C | GRF | 600410 | TANF State Maintenance of Effort | \$147,169,083 | \$147,169,083 |
| D | GRF | 600450 | Program Operations | \$155,325,446 | \$156,655,581 \$171,434,611 |
| E | GRF | 600502 | Child Support - Local | \$26,400,000 | \$26,400,000 |
| F | GRF | 600521 | Family Assistance - Local | \$50,000,000 | \$50,000,000 |
| G | GRF | 600533 | Child, Family, and Community Protection Services | \$13,500,000 | \$13,500,000 |
| H | GRF | 600534 | Adult Protective Services | \$9,720,000 | \$9,720,000 |
| I | GRF | 600551 | <u>Job and Family Services Program Support</u> | <u>\$10,550,000</u> | <u>\$0</u> |

| | | | | | |
|---|--------------------------------------|--------|--|--------------------------|--------------------------|
| J | GRF | 655425 | Medicaid Program Support | \$15,779,739 | \$16,393,535 |
| K | GRF | 655522 | Medicaid Program Support - Local | \$44,000,000 | \$44,000,000 |
| L | GRF | 655523 | Medicaid Program Support - Local Transportation | \$43,530,000 | \$43,530,000 |
| M | General Revenue Fund Total | | | \$505,424,268 | \$507,368,199 |
| | | | | <u>\$515,974,268</u> | <u>\$522,147,229</u> |
| N | Dedicated Purpose Fund Group | | | | |
| O | 4A80 | 600658 | Public Assistance Activities | \$21,400,000 | \$21,400,000 |
| P | 4A90 | 600607 | Unemployment Compensation Administration Fund | \$45,180,000 | \$36,670,000 |
| Q | 5CI1 | 6006B6 | Utility Community Assistance | \$0 | \$686,947 |
| R | 5ES0 | 600630 | Food Bank Assistance | \$500,000 | \$500,000 |
| S | 5M40 | 6006B2 | Low Income Energy Assistance | \$0 | \$176,222,102 |
| T | 5RY0 | 600698 | Human Services Project | \$10,000,000 | \$10,000,000 |
| U | Dedicated Purpose Fund Group Total | | | \$77,080,000 | \$245,479,049 |
| V | Internal Service Activity Fund Group | | | | |
| W | 5HL0 | 600602 | State and County Shared | \$2,000,000 | \$2,000,000 |

Services

| | | | | | |
|----|--------------------------------------|--------|-------------------------------------|--------------------------|--------------------------|
| X | 5WU0 | 6006C2 | Ohio Benefits | \$0 | \$169,005,914 |
| Y | Internal Service Activity Fund Group | | | \$2,000,000 | \$171,005,914 |
| | Total | | | | |
| Z | Fiduciary Fund Group | | | | |
| AA | 1920 | 600646 | Child Support Intercept- Federal | \$100,000,000 | \$100,000,000 |
| AB | 5830 | 600642 | Child Support Intercept- State | \$13,000,000 | \$13,000,000 |
| AC | 5B60 | 600601 | Food Assistance Intercept | \$9,000,000 | \$9,000,000 |
| AD | Fiduciary Fund Group Total | | | \$122,000,000 | \$122,000,000 |
| AE | Holding Account Fund Group | | | | |
| AF | R012 | 600643 | Refunds and Audit Settlements | \$500,000 | \$500,000 |
| AG | Holding Account Fund Group Total | | | \$500,000 | \$500,000 |
| AH | Federal Fund Group | | | | |
| AI | 3310 | 600615 | Veterans Programs | \$9,729,693 | \$10,046,576 |
| AJ | 3310 | 600624 | Employment Services | \$33,757,412 | \$33,361,820 |
| AK | 3310 | 600686 | Workforce Programs | \$3,726,601 | \$3,831,863 |
| AL | 3840 | 600610 | Food Assistance Programs | \$353,577,548 | \$355,477,007 |

| | | | | | |
|----|------|--------|--|----------------------|----------------------|
| | | | | <u>\$364,127,548</u> | <u>\$362,866,522</u> |
| AM | 3850 | 600614 | Refugee Services | \$43,221,914 | \$47,817,949 |
| AN | 3950 | 600616 | Federal Discretionary Grants | \$4,500,000 | \$4,500,000 |
| AO | 3960 | 600620 | Social Services Block Grant | \$38,100,747 | \$38,339,506 |
| AP | 3970 | 600626 | Child Support - Federal | \$206,615,245 | \$206,484,306 |
| AQ | 3F01 | 655624 | Medicaid Program Support - Federal | \$221,532,699 | \$222,146,496 |
| AR | 3FI0 | 6006B4 | Home Weatherization Program | \$0 | \$45,000,000 |
| AS | 3K90 | 6006B3 | Home Energy Assistance Block Grant | \$0 | \$180,000,000 |
| AT | 3K90 | 6006B7 | HEAP Weatherization | \$0 | \$44,000,000 |
| AU | 3L00 | 6006B8 | Community Services Block Grant | \$0 | \$32,000,000 |
| AV | 3S50 | 600622 | Child Support Projects | \$539,000 | \$539,000 |
| AW | 3V00 | 600688 | Workforce Innovation and Opportunity Act Programs | \$165,467,651 | \$172,078,185 |
| AX | 3V40 | 600632 | Trade Programs | \$3,001,000 | \$3,001,000 |
| AY | 3V40 | 600678 | Federal Unemployment Programs | \$122,666,388 | \$125,686,620 |

| | | |
|--|----------------------------|----------------------------|
| AZ 3V40 600679 Unemployment Compensation | \$6,068,609 | \$6,249,573 |
| Review Commission-Federal | | |
| BA 3V60 600689 TANF Block Grant | \$561,481,981 | \$561,481,981 |
| BB Federal Fund Group Total | \$1,773,986,488 | \$2,092,041,882 |
| | <u>\$1,784,536,488</u> | <u>\$2,099,431,397</u> |
| BC TOTAL ALL BUDGET FUND GROUPS | \$2,480,990,756 | \$3,138,395,044 |
| | <u>\$2,502,090,756</u> | <u>\$3,160,563,589</u> |

Sec. 307.70. PUBLIC ASSISTANCE ACTIVITIES/TANF MOE 85

The foregoing appropriation item 600658, Public Assistance 86
Activities, shall be used by the Department of Job and Family 87
Services to meet the TANF maintenance of effort requirements of 88
42 U.S.C. 609(a)(7). When the state is assured that it will meet 89
the maintenance of effort requirement, the Department of Job and 90
Family Services may use funds from appropriation item 600658, 91
Public Assistance Activities, to support public assistance 92
activities. 93

OHIO BENEFITS 94

The foregoing appropriation item 600551, Job and Family 95
Services Program Support, shall be used to update the Ohio 96
Benefits system to help reduce county and state Supplemental 97
Nutrition Assistance Program (SNAP) payment error rates. 98

On July 1, 2026, or as soon as possible thereafter, the 99
Director of Job and Family Services shall certify to the 100
Director of Budget and Management an amount up to the 101
unexpended, unencumbered balance of the foregoing appropriation 102
item 600551, Job and Family Services Program Support, at the end 103

of fiscal year 2026 to be reappropriated to fiscal year 2027. 104
The amount certified is hereby reappropriated to the same 105
appropriation item for fiscal year 2027. 106

Sec. 423.10. 107

108

| 1 | 2 | 3 | 4 | 5 |
|---|------------|--|---------------|---------------|
| A | | KID DEPARTMENT OF CHILDREN AND YOUTH | | |
| B | | General Revenue Fund | | |
| C | GRF 650400 | Medicaid Program Support - State | \$1,393,000 | \$1,393,000 |
| D | GRF 830321 | Children and Youth Program Management | \$55,000,000 | \$55,500,000 |
| E | GRF 830400 | Child Care State/Maintenance of Effort | \$93,636,000 | \$93,636,000 |
| F | GRF 830402 | Maternal and Infant Housing Assistance | \$500,000 | \$500,000 |
| G | GRF 830403 | Help Me Grow | \$60,000,000 | \$63,000,000 |
| H | GRF 830404 | Infant Vitality | \$18,000,000 | \$18,000,000 |
| I | GRF 830405 | Part C Early Intervention | \$30,000,000 | \$32,000,000 |
| J | GRF 830406 | Strong Families Strong Communities | \$7,500,000 | \$2,500,000 |
| K | GRF 830407 | Early Childhood Education | \$130,319,450 | \$130,320,617 |

| | | | | | |
|---|-----|--------|--|--|---------------|
| L | GRF | 830409 | Early Care and Education Learning Standards | \$6,052,091 | \$6,150,959 |
| M | GRF | 830410 | Family and Children First | \$2,706,000 | \$2,706,000 |
| N | GRF | 830411 | Imagination Library | \$8,250,000 | \$8,250,000 |
| O | GRF | 830414 | Child Care Cred Program | \$10,000,000 | \$0 |
| P | GRF | 830415 | Parenting and Pregnancy Program | \$10,000,000 | \$10,000,000 |
| Q | GRF | 830416 | Adoption Grant Program | \$34,000,000 <u>\$23,450,000</u> | \$34,000,000 |
| R | GRF | 830418 | Child Care Provider Recruitment | \$1,000,000 | \$1,850,000 |
| S | GRF | 830419 | Children's Crisis Care | \$1,350,000 | \$1,350,000 |
| T | GRF | 830420 | Community Projects and Assistance | \$3,100,000 | \$2,600,000 |
| U | GRF | 830421 | Responsible Fatherhood Initiative Grant Program | \$5,000,000 | \$15,000,000 |
| V | GRF | 830500 | Early Care and Education | \$141,285,000 | \$141,285,000 |
| W | GRF | 830501 | Kinship Permanency Incentive Program | \$1,000,000 | \$1,000,000 |
| X | GRF | 830502 | Court Appointed Special Advocates | \$1,000,000 | \$1,000,000 |

| | | | | | |
|----|------------------------------|--------|---|--------------------------|---------------|
| Y | GRF | 830503 | Adoption Services | \$23,992,000 | \$23,992,000 |
| Z | GRF | 830505 | Infant and Early Childhood Mental Health (ECMH) | \$4,100,000 | \$4,100,000 |
| AA | GRF | 830506 | Family and Children Services | \$291,759,990 | \$296,409,990 |
| AB | General Revenue Fund Total | | | \$940,943,531 | \$946,543,566 |
| | | | | <u>\$930,393,531</u> | |
| AC | Dedicated Purpose Fund Group | | | | |
| AD | 1980 | 830600 | Children's Trust Fund | \$5,770,407 | \$5,800,246 |
| AE | 2320 | 830613 | Family and Children First | \$2,485,214 | \$2,514,051 |
| AF | 4E70 | 830615 | Family and Children Services Collections | \$650,000 | \$650,000 |
| AG | 4F10 | 830607 | Family and Children Activities | \$655,000 | \$655,000 |
| AH | 5BN1 | 830618 | Child Welfare Training Support | \$7,387,465 | \$7,387,465 |
| AI | 5B01 | 830620 | Children and Youth Community Initiatives | \$20,000,000 | \$10,000,000 |
| AJ | 5BP1 | 830621 | Agency Oversight and Support | \$9,000,000 | \$9,000,000 |
| AK | 5CN0 | 830617 | Choose Life | \$80,000 | \$80,000 |

| | | | |
|----------------|--|---------------|---------------|
| AL 5U60 830619 | Family and Children Support | \$400,000 | \$400,000 |
| AM | Dedicated Purpose Fund Group Total | \$46,428,086 | \$36,486,762 |
| AN | Federal Fund Group | | |
| AO 3201 830608 | Maternal and Child Health Block Grant | \$5,000,000 | \$5,000,000 |
| AP 3270 830601 | Child Welfare | \$31,024,665 | \$31,147,396 |
| AQ 3980 830612 | Adoption Program | \$215,000,000 | \$215,000,000 |
| AR 3A91 830622 | Mental Health Block Grant | \$1,698,892 | \$1,698,892 |
| AS 3C50 830610 | Preschool Special Education | \$16,026,864 | \$16,026,864 |
| AT 3D30 830602 | Children's Trust Fund | \$7,030,643 | \$7,048,243 |
| AU 3F02 650600 | Medicaid Program Support - Federal | \$1,393,000 | \$1,393,000 |
| AV 3H70 830604 | Child Care | \$646,049,427 | \$591,221,224 |
| AW 3IT0 830609 | Community Social Service Programs | \$22,803,908 | \$22,803,908 |
| AX 3IU0 830623 | Federal Children and Youth Grants | \$52,000,000 | \$52,000,000 |
| AY 3N00 830603 | Foster Care Program | \$337,778,385 | \$338,091,973 |
| AZ 3V62 830605 | TANF Block Grant | \$327,850,000 | \$327,850,000 |

| | | |
|---------------------------------|----------------------------|-----------------|
| BA Federal Fund Group Total | \$1,663,655,784 | \$1,609,281,500 |
| BB TOTAL ALL BUDGET FUND GROUPS | \$2,651,027,401 | \$2,592,311,828 |
| | <u>\$2,640,477,401</u> | |

Sec. 423.220. TEMPORARY ASSISTANCE FOR NEEDY FAMILIES 109
BLOCK GRANT 110

Of the foregoing appropriation item 830605, TANF Block 111
Grant, up to \$5,000,000 in each fiscal year shall be used for 112
the Kinship Permanency Incentive Program established under 113
section 5180.52 of the Revised Code to promote a permanent 114
commitment by kinship caregivers through becoming guardians and 115
custodians over minor children who would otherwise be unsafe or 116
at risk of harm if they remained in their own homes. 117

Of the foregoing appropriation item 830605, TANF Block 118
Grant, up to \$2,500,000 in each fiscal year shall be provided, 119
in accordance with sections 5101.80 and 5101.801 of the Revised 120
Code, to the Ohio Commission on Fatherhood. 121

Of the foregoing appropriation item 830605, TANF Block 122
Grant, up to \$1,000,000 in each fiscal year shall be provided, 123
in accordance with sections 5101.80 and 5101.801 of the Revised 124
Code, to the Ohio Children's Trust Fund. 125

Of the foregoing appropriation item 830605, TANF Block 126
Grant, \$10,550,000 in fiscal year 2026 shall be used, in 127
accordance with sections 5101.80 and 5101.801 of the Revised 128
Code, to administer grants to adoptive parents through the 129
Adoption Grant Program established in section 5180.451 of the 130
Revised Code. 131

Section 4. That existing Sections 307.10, 307.70, 423.10, 132

and 423.220 of H.B. 96 of the 136th General Assembly are hereby 133
repealed." 134
After line _____, insert: 135
"Section 5. To assist the Department of Job and Family 136
Services in establishing the methodology and technical system 137
used for determining payment error rates in the Supplemental 138
Nutrition Assistance Program in accordance with section 5101.546 139
of the Revised Code, the Department shall consult with the 140
following stakeholders: 141
(A) The Ohio Job and Family Services Directors' 142
Association; 143
(B) Five county department of job and family services 144
directors, or the directors' designees, each representing a 145
distinct region of the state; 146
(C) A designee of the County Commissioners Association of 147
Ohio; 148
(D) Any other stakeholders selected by the Department of 149
Job and Family Services." 150

The motion was _____ agreed to.

SYNOPSIS 151

Department of Job and Family Services 152
Sections 3 and 4 (amends Sections 307.10 and 307.70 of 153
H.B. 96 of the 136th General Assembly) 154
Appropriates \$10,550,000 in FY 2026 in GRF ALI 600551, Job 155

| | |
|--|-----|
| and Family Services Program Support, and requires funds to be | 156 |
| used for updates to the Ohio Benefits system to reduce county | 157 |
| and state SNAP payment error rates. Requires the ODJFS Director | 158 |
| to certify the available balance of the appropriation to be | 159 |
| reappropriated for FY 2027. Appropriates the amount certified. | 160 |
| Increases GRF ALI 600450, Program Operations, by | 161 |
| \$14,779,030 in FY 2027. | 162 |
| Increases federal Fund 3840 ALI 600610, Food Assistance | 163 |
| Programs, by \$10,550,000 in FY 2026 and \$7,389,515 in FY 2027. | 164 |
| Department of Children and Youth | 165 |
| Sections 3 and 4 (amends Sections 423.10 and 423.220 of | 166 |
| H.B. 96 of the 136th General Assembly) | 167 |
| Reduces GRF ALI 830416, Adoption Grant Program, by | 168 |
| \$10,550,000 in FY 2026. | 169 |
| Earmarks \$10,550,000 in FY 2026 in Fund 3V62 ALI 830605, | 170 |
| TANF Block Grant, to administer grants to adoptive parents | 171 |
| through the Adoption Grant Program. | 172 |
| SNAP payment error rate | 173 |
| R.C. 5101.546 and 5101.98; Section 5 | 174 |
| Not later than 90 days after the bill's effective date, | 175 |
| requires ODJFS to establish a methodology and technical system | 176 |
| to determine payment error rates within SNAP that result from | 177 |
| (1) agency error, (2) assistance group error, and (3) errors | 178 |
| resulting from the Ohio Benefits Program. | 179 |
| Specifies that the methodology and technical system must | 180 |
| generally adhere to the procedures outlined in the Quality | 181 |
| Control Review Handbook (Handbook 310) published by the U.S. | 182 |

| | |
|---|-----|
| Food and Nutrition Service, except in cases where the payment error is not subject to the Handbook procedures. | 183 |
| | 184 |
| Requires ODJFS to consult specified stakeholders in establishing the methodology and technical system. | 185 |
| | 186 |
| Requires ODJFS to consult the chairpersons of the finance committees in both the House of Representatives and the Senate prior to implementing the methodology and technical system and to provide quarterly updates regarding payment error rates. | 187 |
| | 188 |
| | 189 |
| | 190 |
| Beginning in the second quarter of calendar year 2026, requires ODJFS to include information regarding SNAP payment error rates in the quarterly reports submitted to the General Assembly under current law. | 191 |
| | 192 |
| | 193 |
| | 194 |

_____ moved to amend as follows:

In line _____ of the title, after "_____" insert "to amend Section 1
381.410 of H.B. 96 of the 136th General Assembly" 2

In line _____ of the title, after "_____" insert ", and to modify 3
the purpose of an earmark" 4

After line _____, insert: 5

"**Section 1.** That Section 381.410 of H.B. 96 of the 136th 6
General Assembly be amended to read as follows: 7

Sec. 381.410. PROGRAM AND PROJECT SUPPORT 8

Of the foregoing appropriation item 235533, Program and 9
Project Support, \$7,000,000 in fiscal year 2026 shall be 10
distributed to Miami University to establish the Ohio Institute 11
for Quantum Computing Research, Talent, and Commercialization 12
and an urban bridge to Cleveland. 13

Of the foregoing appropriation item 235533, Program and 14
Project Support, \$200,000 in each fiscal year shall be used to 15
support the University of Dayton Statehouse Civic Scholars 16
Program. 17

Of the foregoing appropriation item 235533, Program and 18
Project Support, \$935,000 in fiscal year 2026 shall be allocated 19
to support Ashland University's Military and Veterans Services 20
program. 21

Of the foregoing appropriation item 235533, Program and 22
Project Support, \$250,000 in each fiscal year shall be allocated 23
to Kent State University to support its women's wrestling 24
program. 25

Of the foregoing appropriation item 235533, Program and 26
Project Support, \$350,000 in fiscal year 2026 shall be 27
distributed to Sinclair Community College for the purchase of 28
equipment for manufacturing education in Ohio's correctional 29
institutions that will support training leading to industry 30
credentials valued by manufacturing employers, as determined by 31
support of a regional manufacturing industry sector partnership 32
endorsed by the Ohio Manufacturer's Association. 33

Of the foregoing appropriation item 235533, Program and 34
Project Support, \$500,000 in each fiscal year shall be 35
distributed to the Strategic Ohio Council on Higher Education to 36
support the Ohio Intern Academy program. 37

Of the foregoing appropriation item 235533, Program and 38
Project Support, \$100,000 in fiscal year 2026 shall be allocated 39
to ~~support Ashland University's Ashbrook Center civics~~ 40
~~education K-12 teacher training and student learning initiative.~~ 41

Of the foregoing appropriation item 235533, Program and 42
Project Support, \$100,000 in each fiscal year shall be allocated 43
to support the Kent State University Rising Scholars Program. 44

Section 2. That existing Section 381.410 of H.B. 96 of the 45
136th General Assembly is hereby repealed." 46

The motion was _____ agreed to.

SYNOPSIS

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|---|----------|
| | 47 |
| Department of Higher Education | 48 |
| Sections 1 and 2 (amending Section 381.410 of H.B. 96 of the 136th General Assembly) | 49 50 |
| Repurposes a \$100,000 earmark in FY 2026 under GRF | 51 |
| appropriation item 235533, Program and Project Support, from | 52 |
| Ashland University's Ashbrook Center civics education K-12 | 53 |
| teacher training and student learning initiative to Ashland | 54 |
| University. | 55 |

| | | | | |
|---|--|-------------|-------------|----|
| E | TOTAL ALL BUDGET FUND GROUPS | \$6,100,000 | \$1,200,000 | |
| | ALL OHIO FUTURE FUND | | | 14 |
| | Of the foregoing appropriation item 195576, All Ohio | | | 15 |
| | Future Fund, \$6,100,000 in fiscal year 2026 shall be allocated | | | 16 |
| | to the Zanesville-Muskingum County Port Authority. This earmark | | | 17 |
| | is in addition to any amounts appropriated by the Ohio | | | 18 |
| | Controlling Board in calendar year 2025 and earmarked for the | | | 19 |
| | Zanesville-Muskingum County Port Authority. | | | 20 |
| | Of the foregoing appropriation item 195576, All Ohio | | | 21 |
| | Future Fund, up to \$1,200,000 in fiscal year 2027 shall be used | | | 22 |
| | to administer the All Ohio Future Fund." | | | 23 |
| | After line _____, insert: | | | 24 |
| | "Section 3. Within the limits set forth in this act, the | | | 25 |
| | Director of Budget and Management shall establish accounts | | | 26 |
| | indicating the source and amount of funds for each appropriation | | | 27 |
| | made in this act, and shall determine the manner in which | | | 28 |
| | appropriation accounts shall be maintained. Expenditures from | | | 29 |
| | operating appropriations contained in this act shall be | | | 30 |
| | accounted for as though made in, and are subject to all | | | 31 |
| | applicable provisions of, H.B. 96 of the 136th General | | | 32 |
| | Assembly." | | | 33 |

The motion was _____ agreed to.

SYNOPSIS 34

Department of Development 35

| | |
|---|----------|
| Sections 1, 2, and 3 | 36 |
| Appropriates \$6,100,000 in FY 2026 and \$1,200,000 in FY 2027 under Fund 5XM0 ALI 195576, All Ohio Future Fund. | 37 38 |
| Earmarks \$6,100,000 in FY 2026 for the Zanesville- Muskingum County Port Authority. | 39 40 |
| Earmarks up to \$1,200,000 in FY 2027 to administer the All Ohio Future Fund. | 41 42 |

_____ moved to amend as follows:

In line _____ of the title, after "_____" insert "123.282 and 123.283" 1
2

In line _____ of the title, after "_____" insert "Section 229.40 of H.B. 96 of the 136th General Assembly" 3
4

In line _____ of the title, after "_____" insert "to remove authority for the Office of Budget and Management to award grants for Ohio cultural facilities," 5
6
7

After line _____, insert: 8

"**Section 1.** That sections 123.282 and 123.283 of the Revised Code be amended to read as follows: 9
10

Sec. 123.282. The Ohio cultural and sports facility performance grant fund is created in the state treasury. The fund shall consist of all money remitted by the director of commerce under division (I) of section 169.08 of the Revised Code and amounts appropriated by the general assembly. The money in the fund shall be used as performance grants for ~~Ohio cultural facility,~~ Ohio sports facility, and major sports facility projects in accordance with sections 123.281 and 123.283 of the Revised Code. The money in the fund shall be used for Ohio cultural facilities subject to appropriations made by the general assembly. All investment earnings of the fund shall be credited to the fund. 11
12
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22

Sec. 123.283. (A) As used in this section: 23

"Ohio sports facility" means all or a portion of a 24
stadium, arena, tennis facility, motorsports complex, or other 25
capital facility in this state. A primary purpose of the 26
facility shall be to provide a site or venue for the 27
presentation to the public of motorsports events, professional 28
tennis tournaments, or events of one or more major or minor 29
league professional athletic or sports teams that are associated 30
with the state or with a city or region of the state. The 31
facility shall be owned by or located on real property owned by 32
the state or a governmental agency, a nonprofit corporation, or 33
a new community authority as defined in section 349.01 of the 34
Revised Code. 35

"Initial estimated construction or renovation cost" means 36
the initial estimated cost to construct a new Ohio sports 37
facility or ~~Ohio cultural facility, or the initial estimated~~ 38
~~cost to renovate an existing Ohio sports facility or Ohio~~ 39
~~cultural facility,~~ not including any site acquisition cost, and 40
not including any other state funds awarded to, or to be spent 41
on, the project, other than state funds awarded under this 42
section. 43

(B) Funds from the Ohio cultural and sports facility 44
performance grant fund created in section 123.282 of the Revised 45
Code may be used to pay or reimburse up to twenty-five per cent 46
of the initial estimated construction or renovation cost. No 47
grant may be of an amount greater than two hundred fifty million 48
dollars. No state funds may be awarded under this section until 49
all of the following conditions are met: 50

(1) Any performance grants awarded under this section 51
shall only be used for construction or renovation and on such 52

projects that effectuate permanent improvements at the facility. 53

(2) The professional sports franchise, governmental 54
agency, nonprofit corporation, new community authority, or other 55
organization that would operate the facility has applied to the 56
office of budget and management, on a form and in a manner 57
prescribed by the office of budget and management, to receive 58
the funds. The application shall include a financial and 59
development plan, which shall be evaluated by the office of 60
budget and management, in consultation with the Ohio facilities 61
construction commission and the department of taxation, as 62
applicable. The financial and development plan shall identify 63
the facility to be constructed or renovated, and include or 64
demonstrate, with sufficient detail and clarity, all of the 65
following: 66

(a) An executed lease agreement, operating agreement, 67
management agreement, non-relocation agreement, cooperative use 68
agreement, or other similar agreement, or an executed and 69
binding term sheet if no other agreement is available; 70

(b) The length of time remaining on any existing 71
agreement, including any options to extend, or agreed to in any 72
new agreement or binding term sheet, as described in division 73
(B) (2) (a) of this section; 74

(c) Any state tax credit program that has been awarded, 75
applied for, or is anticipated or otherwise expected to be 76
awarded or applied for, and any associated fiscal impact that it 77
will have on the project; 78

(d) Project phases and associated timelines; 79

(e) How the facility will benefit the state, through at 80
least one of the following mechanisms: 81

(i) That the facility will generate increased state tax revenues under Chapters 5739., 5741., 5747., and 5751. of the Revised Code, which over a period of time will equal or exceed the amount of the performance grant;

(ii) That the facility will bring a positive economic impact to the state, as demonstrated by an objectively verifiable economic impact study provided by an independent third party;

(iii) Any other objectively verifiable metric or measurement established by the office of budget and management, and approved by the controlling board, that demonstrates that the facility will positively impact the local community, region, or state;

~~(iv) In case of a cultural facility, that the facility will benefit the public in a meaningful way and support culture in the state, and that the facility can be completed and ready to support culture without exceeding the grant amount, as determined by the office of budget and management and approved by controlling board.~~

(3) If the office of budget and management, in consultation with the Ohio facilities construction commission and the department of taxation, as applicable, is satisfied that the financial and development plan meets the requirements of divisions (B) (1) and (2) of this section, the office of budget and management may, subject to the availability of appropriated funds and at its discretion, enter into a tentative agreement with the applicant organization, which shall identify the facility to be constructed or renovated, and specify all of the following:

(a) In the case of a facility under division (B) (2) (e) (i) 111
of this section, the target amounts of increased state tax 112
revenues the facility shall generate, and the period over which 113
the facility shall generate the increased state tax revenues, 114
which in no case shall exceed thirty years; 115

(b) In the case of a facility under division (B) (2) (e) (ii) 116
or (B) (2) (e) (iii) of this section, any economic impact targets 117
or indicators, or other objectively verifiable metric or 118
measurement targets or indicators; 119

(c) At the discretion of the office of budget and 120
management, the applicant organization may combine one or more 121
of the target or indicator amounts described under divisions ~~(B)~~ 122
~~(3) (e) (i)~~ (B) (2) (e) (i) and ~~(B) (3) (e) (ii)~~ (B) (2) (e) (ii) of this 123
section to measure the organization's performance under the 124
grant; 125

(d) If the increased state tax revenues, economic 126
activity, or other objectively verifiable metric or measurement 127
do not achieve target amounts or indicators, as determined by 128
the office of budget and management in consultation with the 129
department of taxation, as applicable, ~~the~~ the office of budget 130
and management shall take a nonrefundable amount of money equal 131
to the deficit from the escrow account described under division 132
(B) (4) of this section and deposit it into the general revenue 133
fund; 134

~~(e) In the case of an Ohio sports facility, if~~ If a 135
professional sports franchise intends to use the facility, the 136
professional sports franchise shall not cease playing most of 137
its home games at the Ohio sports facility and begin playing 138
most of its home games at a different facility until the earlier 139
of one of the following dates: 140

(i) The total increased state tax revenues or economic activity have achieved target amounts or indicators, including with funds from the escrow amount under division (B) (4) of this section;

(ii) Thirty years after the professional sports franchise plays its initial regular season home game at the newly constructed or renovated Ohio sports facility.

Division (B) (3) (e) of this section is in addition to, independent of, and operates concurrently with section 9.67 of the Revised Code.

~~(f) In the case of an Ohio cultural facility, that the project scope meets the intent and purpose of this section, and of the development plan as approved by the office of budget and management and the controlling board;~~

~~(g)~~ In the case of a motorsports complex, that motorsports events shall be presented at the facility for the period described in the agreement entered into under division (B) (3) of this section, and that any motorsports organization that commits to using the facility for an established period of time shall give the office of budget and management not less than six months' advance notice if the organization intends to cease utilizing the facility prior to the expiration of that established period, and that if the motorsports organization does so, the motorsports organization shall be liable to the state for any performance grant funds used on the construction or renovation costs of the facility, which shall include drawing down the remainder of any escrow account established under division (B) (4) of this section;

~~(h)~~ (g) In the case of a tennis facility, that the owner or

manager of the facility shall provide contractual commitments 170
from a national or international professional tennis 171
organization in a form acceptable to the office of budget and 172
management and the controlling board, in consultation with the 173
Ohio facilities construction commission, that assures that one 174
or more sanctioned professional tennis events will be presented 175
at the facility during each year of the period described in the 176
agreement entered into under division (B) (3) of this section. 177
Any national or international professional tennis organization 178
that commits to using the facility for an established period of 179
time shall give the owner or manager of the facility and the 180
office of budget and management not less than six months' 181
advance notice if the organization intends to cease utilizing 182
the facility prior to the expiration of that established period, 183
and that if the organization does so, the organization and owner 184
or manager of the facility shall be jointly and severally liable 185
to the state for any performance grant funds used on the 186
construction or renovation costs of the facility, which shall 187
include drawing down the remainder of any escrow account 188
established under division (B) (4) of this section. 189

~~(i)~~(h) The applicant organization shall hold the state of 190
Ohio, including the office of budget and management, the Ohio 191
facilities construction commission, the department of taxation, 192
and the controlling board harmless from all liability for the 193
operation and maintenance costs of the facility, and any costs 194
incurred related to the grant application, agreement entered 195
into under division (B) (3) of this section, the escrow deposited 196
under division (B) (4) of this section, or the submission to 197
controlling board for approval. 198

(4) In the case of a facility under division (B) (2) (e) ~~(i)~~, 199
~~(B) (2) (e) (ii), or (B) (2) (e) (iii)~~ of this section, the 200

professional sports franchise, governmental agency, nonprofit 201
corporation, new community authority, or other organization that 202
would operate the facility, upon reaching the agreement with the 203
office of budget and management under division (B) (3) of this 204
section, has executed and filed with the office of budget and 205
management an escrow amount equal to five per cent of the total 206
amount of the performance grant applied for, which shall be 207
deposited in an interest-bearing account maintained within the 208
state treasury, nonrefundable disbursements from which shall be 209
as described in division (B) (3) (d) of this section. Whatever 210
remains of the amount in escrow after the period described in 211
division (B) (3) (a) of this section, or after a period agreed 212
upon under division (B) (3) (b) or (B) (3) (c) of this section, 213
including any interest earnings thereon, shall be returned to 214
the applicant organization, upon certification by the office of 215
budget and management, in consultation with the department of 216
taxation, as applicable, that all conditions of the agreement 217
are satisfied. The agreement under division (B) (3) of this 218
section may provide for a process and timeline by which the 219
applicant organization may seek a determination that all target 220
amounts and indicators have been achieved or exceeded, then 221
apply for the return of any remaining escrow balance. 222

(5) The agreement under division (B) (3) of this section is 223
submitted to, and approved by, the controlling board. Approval 224
of any such agreement is wholly within the controlling board's 225
discretion, and no such agreement is in any way final or 226
enforceable unless and until the controlling board approves it. 227
As part of its consideration, the controlling board may evaluate 228
all grant application and agreement requirements and materials, 229
as provided for under this section, as well as any other factor, 230
criteria, data, metric, measurement, or information or documents 231

| | |
|---|-----|
| the controlling board determines necessary. | 232 |
| (C) Every person who owns real property located in, enters | 233 |
| into a lease, license, use, or operating agreement for all or a | 234 |
| portion of the building and facilities located in, or purchases | 235 |
| or leases materials and items used in construction or renovation | 236 |
| in the facility is subject to reporting requirements as may be | 237 |
| required by the department of taxation, in consultation with the | 238 |
| office of budget and management and the Ohio facilities | 239 |
| construction commission, for the purposes of this section. | 240 |
| Compliance with these requirements may be evidenced by an | 241 |
| instrument that is duly recorded with the county recorder. | 242 |
| (D) The office of budget and management, Ohio facilities | 243 |
| construction commission, and department of taxation, as | 244 |
| applicable, may develop forms necessary to implement and | 245 |
| administer this section. | 246 |
| Section 2. That existing sections 123.282 and 123.283 of | 247 |
| the Revised Code are hereby repealed." | 248 |
| After line _____, insert: | 249 |
| "Section 3. That Section 229.40 of H.B. 96 of the 136th | 250 |
| General Assembly be amended to read as follows: | 251 |
| Sec. 229.40. CULTURAL, SPORTS, AND MAJOR SPORTS FACILITIES | 252 |
| PERFORMANCE GRANTS | 253 |
| On January 1, 2026, or as soon as possible thereafter, of | 254 |
| the unclaimed funds and interest that escheat to the state under | 255 |
| division (I) of section 169.08 of the Revised Code, the Director | 256 |
| of Commerce shall remit \$1,000,000,000 to the state treasury for | 257 |
| deposit into the Ohio Cultural and Sports Facility Performance | 258 |
| Grant Fund (Fund 5CY1). Notwithstanding section 123.282 or | 259 |
| division (I)(4) of section 169.08 of the Revised Code, the | 260 |

remaining portion of the unclaimed funds and interest that 261
escheat to the state on January 1, 2026, shall be deposited into 262
the Ohio Escheatment Fund, which is hereby created in the state 263
treasury. After January 1, 2026, unclaimed funds and interest 264
that escheat to the state shall be deposited into the Ohio 265
Cultural and Sports Facility Performance Grant Fund (Fund 5CY1) 266
in accordance with section 123.282 and division (I) (4) of 267
section 169.08 of the Revised Code. 268

There is hereby appropriated \$1,000,000,000 in fiscal year 269
2026 to appropriation item 042428, Cultural, Sports, and Major 270
Sports Facilities Performance Grants, from revenues received in 271
the Ohio Cultural and Sports Facility Performance Grant Fund 272
(Fund 5CY1). The Office of Budget and Management shall use 273
\$600,000,000 from appropriation item 042428, Cultural, Sports, 274
and Major Sports Facilities Performance Grants, to support 275
construction of a transformational major sports facility mixed- 276
use project pursuant to section 123.281 of the Revised Code that 277
is associated with a Brook Park economic development project, 278
except that no performance grants from appropriation item 279
042428, Cultural, Sports, and Major Sports Facilities 280
Performance Grants, shall be disbursed prior to February 1, 281
2026. 282

Given that the Brook Park economic development project, 283
which is to be located in the territorial boundary of a 284
transformational major sports facility mixed-use project 285
district, will be under construction in calendar years 2026, 286
2027, and 2028, the General Assembly establishes, in accordance 287
with section 123.28 of the Revised Code, that the base 288
professional sports franchise state tax revenues will be 289
realized and offset by the actual revenues generated each of 290
those years through the continuing economic activity and state 291

taxes levied and realized under Chapters 5739., 5741., 5747., 292
and 5751. of the Revised Code at the stadium in Cleveland. As a 293
result, the simultaneous economic activity and state tax 294
revenues levied and realized under Chapters 5739., 5741., 5747., 295
and 5751. of the Revised Code in the district each of those 296
three years will exceed the base professional sports franchise 297
state tax revenues. Thus, for that three-year period only, the 298
General Assembly establishes, in accordance with section 123.28 299
of the Revised Code, that the incremental major sports facility 300
mixed-use project district state tax revenues generated during 301
each of those years equal the state taxes levied and realized 302
under Chapters 5739., 5741., 5747., and 5751. of the Revised 303
Code for the construction of, and the purchasing of or leasing 304
of materials and items used in the construction of, the project. 305
For calendar year 2029 and beyond, the base professional sports 306
franchise state tax revenues and the incremental major sports 307
facility mixed-use project district state tax revenues shall be 308
determined as provided in section 123.28 of the Revised Code. 309
Further, nothing in this section modifies, changes, or otherwise 310
alters the four-year target amounts described under division (H) 311
(5) (a) of section 123.281 of the Revised Code. 312

The Office of Budget and Management shall use \$400,000,000 313
from appropriation item 042428, Cultural, Sports, and Major 314
Sports Facilities Performance Grants, to support construction or 315
renovation of an Ohio ~~cultural or sports~~ facility under section 316
123.283 of the Revised Code. 317

An amount equal to the unexpended, unencumbered balance of 318
the foregoing appropriation item 042428, Cultural, Sports, and 319
Major Sports Facilities Performance Grants, at the end of fiscal 320
year 2026 is hereby reappropriated to the same appropriation 321
item in fiscal year 2027. 322

Section 4. That existing Section 229.40 of H.B. 96 of the 136th General Assembly is hereby repealed." 323
324

The motion was _____ agreed to.

SYNOPSIS

325

Ohio cultural facility grants--authority removed

326

R.C. 123.282 and 123.283; Section 229.40 of H.B. 96 of the 136th General Assembly

327

328

Removes the authority of the Office of Budget and Management to award funds (made up of unclaimed funds that have escheated to the state) to organizations to construct or renovate Ohio cultural facilities.

329

330

331

332

_____ moved to amend as follows:

In line _____ of the title, after "_____" insert "Section 363.10 of 1
H.B. 2 of the 135th General Assembly, as subsequently amended" 2

In line _____ of the title, after "_____" insert "to amend Section 3
363.10 of H.B. 2 of the 135th General Assembly, as amended by H.B. 96 of 4
the 136th General Assembly, to change the name of a capital appropriation 5
item." 6

After line _____, insert: 7

"Section 1. That Section 363.10 of H.B. 2 of the 135th 8
General Assembly (as amended by H.B. 96 of the 136th General 9
Assembly) be amended to read as follows: 10

Sec. 363.10. 11
12

1 2 3

| | | | |
|---|---|----------------------|------------------|
| A | DAS DEPARTMENT OF ADMINISTRATIVE SERVICES | | |
| B | | | Reappropriations |
| C | Building Improvement Fund (Fund 5KZ0) | | |
| D | C10035 | Building Improvement | \$210,942 |
| E | TOTAL Building Improvement Fund | | \$210,942 |

| | | | |
|---|---|---|-------------|
| F | Administrative Building Taxable Bond Fund (Fund 7016) | | |
| G | C10041 | MARCS - Taxable | \$5,045,730 |
| H | C10044 | Lorain County MARCS Tower/Sheffield <u>LakeVillage</u> | \$250,000 |
| I | C10052 | Symmes Valley Tower Project in Lawrence County | \$1,000 |
| J | C10055 | Highland County MARCS Tower | \$1,000 |
| K | TOTAL Administrative Building Taxable Bond Fund | | \$5,297,730 |
| L | Administrative Building Fund (Fund 7026) | | |
| M | C10000 | Governor's Residence | \$2,536,996 |
| N | C10010 | Office Services Building Renovations | \$64,539 |
| O | C10015 | SOCC Renovations | \$622,172 |
| P | C10019 | 25 S. Front Street Renovations | \$11,801 |
| Q | C10020 | North High Building Complex Renovations | \$400,000 |
| R | C10021 | Office Space Planning | \$5,000,000 |
| S | C10034 | Aronoff Center Systems Replacements and Upgrades | \$1,150,000 |
| T | C10038 | Riffe Renovations | \$710,702 |
| U | C10042 | IT Projects | \$4,000,000 |

| | | | |
|----|--------------------------------------|-----------------------|--------------|
| V | C10051 | Fleet Sustainability | \$250,000 |
| W | TOTAL Administrative Building Fund | | \$14,746,210 |
| X | Capital IT Projects Fund (Fund 7091) | | |
| Y | C10054 | Statewide IT Projects | \$10,000,000 |
| Z | TOTAL Capital IT Projects Fund | | \$10,000,000 |
| AA | TOTAL ALL FUNDS | | \$30,254,882 |

MARCS STATEWIDE COMMUNICATIONS SYSTEM 13

The foregoing appropriation item C10041, MARCS - Taxable, 14
shall be used to purchase or construct the components of MARCS 15
that are not specific to any one agency. The equipment may 16
include, but is not limited to, computer and telecommunications 17
equipment used for the functioning and integration of the 18
system, communications towers, tower sites, tower equipment, and 19
linkages among towers. The Director of Administrative Services 20
shall determine the specific use of funds. Expenditures from 21
this appropriation shall not be subject to Chapters 123. and 22
153. of the Revised Code. 23

MEDINA COUNTY RADIO SYSTEM-SEVILLE TOWER 24

The amount reappropriated for the foregoing appropriation 25
item C10057, Medina County Radio System-Seville Tower, is the 26
unencumbered balance as of June 30, 2024, in appropriation items 27
C230FM, Cultural and Sports Facilities Projects, earmarked for 28
Westfield Center Community Center ADA Improvement Project and 29
the Medina County and Brunswick Historical Societies 30
Project/Wadsworth Historical Society, and C58001, Community 31
Assistance Projects, earmarked for Westfield Center 32

| | |
|--|----|
| Improvements. | 33 |
| BUILDING IMPROVEMENT | 34 |
| The amount reappropriated for the foregoing appropriation | 35 |
| item C10035, Building Improvement, is the unencumbered balance | 36 |
| as of June 30, 2024, in appropriation item C10035, Building | 37 |
| Improvement, plus up to \$293,343. Prior to the expenditure of | 38 |
| this additional appropriation, the Department of Administrative | 39 |
| Services shall certify to the Director of Budget and Management | 40 |
| canceled encumbrances up to \$293,343 from appropriation item | 41 |
| C10035, Building Improvement. | 42 |
| MARCS - TAXABLE | 43 |
| The amount reappropriated for the foregoing appropriation | 44 |
| item C10041, MARCS - Taxable, is the unencumbered balance as of | 45 |
| June 30, 2024, in appropriation item C10041, MARCS - Taxable, | 46 |
| plus up to \$45,731. Prior to the expenditure of this additional | 47 |
| appropriation, the Department of Administrative Services shall | 48 |
| certify to the Director of Budget and Management canceled | 49 |
| encumbrances up to \$45,731 from appropriation item C10041, MARCS | 50 |
| - Taxable. | 51 |
| LORAIN COUNTY MARCS TOWER/SHEFFIELD LAKE - <u>VILLAGE</u> | 52 |
| The amount reappropriated for the foregoing appropriation | 53 |
| item C10044, Lorain County MARCS Tower/Sheffield Lake <u>Village</u> , is | 54 |
| the unencumbered balance as of June 30, 2024, in appropriation | 55 |
| item C10044, Lorain County MARCS Tower/Sheffield Lake <u>Village</u> , | 56 |
| plus the unencumbered balance as of June 30, 2024, in | 57 |
| appropriation item C10048, Williams County MARCS Tower. | 58 |
| OFFICE SERVICES BUILDING RENOVATIONS | 59 |
| The amount reappropriated for the foregoing appropriation | 60 |

item C10010, Office Services Building Renovations, is the 61
unencumbered balance as of June 30, 2024, in appropriation item 62
C10010, Office Services Building Renovations, plus up to 63
\$64,539. Prior to the expenditure of this additional 64
appropriation, the Department of Administrative Services shall 65
certify to the Director of Budget and Management canceled 66
encumbrances up to \$64,539 from appropriation item C10010, 67
Office Services Building Renovations. 68

SOCC RENOVATIONS 69

The amount reappropriated for the foregoing appropriation 70
item C10015, SOCC Renovations, is the unencumbered balance as of 71
June 30, 2024, in appropriation item C10015, SOCC Renovations, 72
plus up to \$873,760. Prior to the expenditure of this additional 73
appropriation, the Department of Administrative Services shall 74
certify to the Director of Budget and Management canceled 75
encumbrances up to \$873,760 from appropriation item C10015, SOCC 76
Renovations. 77

25 S. FRONT STREET RENOVATIONS 78

The amount reappropriated for the foregoing appropriation 79
item C10019, 25 S. Front Street Renovations, is the unencumbered 80
balance as of June 30, 2024, in appropriation item C10019, 25 S. 81
Front Street Renovations, plus up to \$28,717. Prior to the 82
expenditure of this additional appropriation, the Department of 83
Administrative Services shall certify to the Director of Budget 84
and Management canceled encumbrances up to \$28,717 from 85
appropriation item C10019, 25 S. Front Street Renovations. 86

ARONOFF CENTER SYSTEMS REPLACEMENTS AND UPGRADES 87

The amount reappropriated for the foregoing appropriation 88
item C10034, Aronoff Center Systems Replacements and Upgrades, 89

is the unencumbered balance as of June 30, 2024, in 90
appropriation item C10034, Aronoff Center Systems Replacements 91
and Upgrades, plus up to \$385,580. Prior to the expenditure of 92
this additional appropriation, the Department of Administrative 93
Services shall certify to the Director of Budget and Management 94
canceled encumbrances up to \$385,580 from appropriation item 95
C10034, Aronoff Center Systems Replacements and Upgrades. 96

RIFFE RENOVATIONS 97

The amount reappropriated for the foregoing appropriation 98
item C10038, Riffe Renovations, is the unencumbered balance as 99
of June 30, 2024, in appropriation item C10038, Riffe 100
Renovations, plus up to \$11,514. Prior to the expenditure of 101
this additional appropriation, the Department of Administrative 102
Services shall certify to the Director of Budget and Management 103
canceled encumbrances up to \$11,514 from appropriation item 104
C10038, Riffe Renovations. 105

Section 2. That existing Section 363.10 of H.B. 2 of the 106
135th General Assembly (as amended by H.B. 96 of the 136th 107
General Assembly) is hereby repealed." 108

The motion was _____ agreed to.

SYNOPSIS 109

Department of Administrative Services 110

Section 1 111

Changes the name of Fund 7016 capital line item C10044 112
from "Lorain County MARCS Tower/Sheffield Lake" to "Lorain 113

. B. No.
g_136_0251

Page 7

County MARCS Tower/Sheffield Village."

114

_____ moved to amend as follows:

In line _____ of the title, after "_____" insert "122.636" 1
In line _____ of the title, after "_____" insert "to remove the 2
workforce housing project grant metric favoring polyvinyl chloride piping" 3
After line _____, insert: 4
"Section 1. That section 122.636 of the Revised Code be 5
amended to read as follows: 6
Sec. 122.636. (A) As used in this section: 7
(1) "Major economic development project" means a project 8
in this state that is reasonably expected to create, retain, and 9
attract jobs or otherwise improve the economic well-being of the 10
area surrounding the project site and that meets either of the 11
following: 12
(a) The project is reasonably expected to create at least 13
seven hundred new permanent jobs. 14
(b) At least seven hundred million dollars in private 15
investments are committed to establish, expand, renovate, or 16
occupy a facility as part of a single project at a designated 17
project site, including investment in new buildings, additions 18
or improvements to existing buildings, machinery, equipment, 19
furniture, fixtures, and inventory. 20
(2) "Major workforce housing project" means a project that 21

reserves at least one hundred units, designed for residential 22
occupancy by at least one hundred individuals or families living 23
independently from each other. 24

(3) "Pro-housing development policy" may include any of 25
the following: 26

(a) Having a process in place to increase the rate at 27
which permits for housing developments are reviewed; 28

(b) Having a pre-approval process in place for an 29
expedited review of permits for a diverse range of housing 30
developers; 31

(c) Subsidizing or decreasing costs related to water or 32
sewer connections and extensions for major workforce housing 33
projects; 34

(d) Acquiring and readying sites that are ready to be 35
financed and built upon by developers; 36

(e) Reducing or eliminating impact, inspection, and plan 37
review fees for housing developers; 38

(f) Adopting a zoning plan that includes promoting higher 39
density, small lot size, and minimum setback requirements; 40

(g) Developing a comprehensive plan that promotes diverse 41
residential development options; 42

(h) Having no or minimal parking requirements for 43
developments that include residential units; 44

(i) Conducting a traffic study, improving water or sewer 45
infrastructure, improving roads, or permitting both rigid and 46
flexible pavement types; 47

(j) Developing partnerships to expand the provision of 48

| | |
|---|--|
| sewer and water services to new areas; | 49 |
| (k) Promoting the use of non-traditional building structures such as modular or manufactured homes. | 50 51 |
| (4) "Residential economic development district" means all parcels of land within a twenty-mile radius of a major economic development project. | 52 53 54 |
| (B) A county, township, or municipal corporation that is fully or partially located within a residential economic development district may apply for a grant under this section in the form and manner prescribed by the department of development. The county, township, or municipal corporation may submit the application independently or in collaboration with a housing developer, port authority, council of government, regional planning commission, or one or more other counties, townships, or municipal corporations. The application shall, at minimum, include documentation or other evidence that proves, to the satisfaction of the department, that the applicant has done or has imminent plans to do both of the following within the district: | 55 56 57 58 59 60 61 62 63 64 65 66 67 |
| (1) Adopt and implement pro-housing development policies; | 68 |
| (2) Approve a major workforce housing project. | 69 |
| (C) (1) The department shall review applications and award grants under this section on a rolling basis, to the extent that funds are available. | 70 71 72 |
| (2) The department shall evaluate applications and determine the amount of each grant awarded in accordance with scoring metrics that include all of the following: | 73 74 75 |
| (a) Density, with more points awarded to projects that | 76 |

| | |
|--|----------------------|
| have more units per acre, starting at two units per acre; | 77 |
| (b) Lot size, with more points awarded to projects that have smaller lot sizes, starting with an average of seven thousand five hundred square feet; | 78 79 80 |
| (c) Side yard setbacks, with more points awarded to projects that have smaller setback requirements, starting with six feet; | 81 82 83 |
| (d) Open space requirements, with more points awarded to projects that have lesser open space requirements, starting with twenty-five per cent of gross acreage; | 84 85 86 |
| (e) Inspection, plan, impact, or water and sewer tap fee reductions, with more points awarded for lower or no fees; | 87 88 |
| (f) Use of water pipe type, with more points awarded for allowing polyvinyl chloride as opposed to ductile iron; | 89 90 |
| (g) Use of rigid and flexible pavement types, with more points awarded for allowing both; | 91 92 |
| (h) <u>(g)</u> Traffic studies and thoroughfare plans, with more points awarded for applicants that seek to use funds for those purposes and have demonstrated success in completing such studies or plans for a major workforce housing project; | 93 94 95 96 |
| (i) <u>(h)</u> Sanitary sewer or water extensions, with more points awarded for applicants that seek to use funds for those purposes as related to the major workforce housing project. | 97 98 99 |
| (3) The department shall give preference to applicants that adopt more pro-housing development policies in terms of both quantity and impact. | 100 101 102 |
| (D) If a county, township, or municipal corporation is | 103 |

approved for a grant under this section based on imminent plans 104
to adopt and implement pro-housing development policies and 105
approve a major workforce housing project, the department shall 106
confirm that the county, township, or municipal corporation 107
follows through with those plans, as described in the grant 108
application, before disbursing grant funds. A grant recipient 109
shall use the funds only for the following purposes: 110

(1) Providing capital for housing development through 111
grants or loans; 112

(2) Readyng sites for development; 113

(3) Providing financial assistance for housing-related 114
infrastructure projects including road improvements and water or 115
sewer connections; 116

(4) Addressing additional service or public safety needs 117
due to increases in population. 118

(E) The director of development shall adopt rules in 119
accordance with Chapter 119. of the Revised Code to implement 120
and administer this section. The rules shall address application 121
procedures, scoring metrics, grant distribution, and state model 122
zoning plans that include density, lot size, and setback 123
preferences. The director shall finalize and publish the initial 124
application procedures and scoring metrics to the department's 125
web site no later than December 31, 2025. 126

(F) All applications for grants under this section and the 127
scoring metrics used by the department of development in 128
awarding such grants are public records for the purposes of 129
section 149.43 of the Revised Code. 130

(G) The general assembly, in enacting this section, hereby 131
declares its intent to encourage major workforce housing 132

| | |
|---|-----|
| projects in areas of the state that otherwise would not attract | 133 |
| such developments and to increase home ownership among Ohioans. | 134 |
| Section 2. That existing section 122.636 of the Revised | 135 |
| Code is hereby repealed." | 136 |

The motion was _____ agreed to.

| | |
|--|-----|
| <u>SYNOPSIS</u> | 137 |
| Water pipe grant metrics | 138 |
| R.C. 122.636 | 139 |
| Removes from the workforce housing project grant program | 140 |
| the grant metric that favored polyvinyl chloride water pipe over | 141 |
| ductile iron. | 142 |

_____ moved to amend as follows:

In line _____ of the title, after "_____" insert "Sections 221.10, 221.40, 317.10, and 317.20 of H.B. 96 of the 136th General Assembly"

In line _____ of the title, after "_____" insert "and to make an appropriation"

After line _____, insert:

"Section 1. That Sections 221.10, 221.40, 317.10, and 317.20 of H.B. 96 of the 136th General Assembly be amended to read as follows:

Sec. 221.10.

| | 1 | 2 | 3 | 4 | 5 |
|---|-----|--------|-----------------------------|---------------------|---------------------|
| A | | | AGO ATTORNEY GENERAL | | |
| B | | | General Revenue Fund | | |
| C | GRF | 055321 | Operating Expenses | \$97,290,225 | \$97,290,225 |
| | | | | <u>\$96,135,225</u> | <u>\$96,135,225</u> |
| D | GRF | 055405 | Law-Related Education | \$68,000 | \$68,000 |
| E | GRF | 055406 | BCIRS Lease Rental Payments | \$2,450,000 | \$2,450,000 |

| | | | | | |
|---|------------------------------|--------|--|--------------------------|--------------------------|
| F | GRF | 055411 | County Sheriffs' Pay Supplement | \$1,111,257 | \$1,130,685 |
| G | GRF | 055415 | County Prosecutors' Pay Supplement | \$1,476,937 | \$1,502,753 |
| H | GRF | 055431 | Drug Abuse Response Team Grants | \$0 | \$1,500,000 |
| I | GRF | 055432 | Drug Testing Equipment | \$964,000 | \$964,000 |
| J | GRF | 055434 | Internet Crimes Against Children Task Force | \$500,000 | \$500,000 |
| K | GRF | 055441 | Victims of Crime | \$6,700,000 | \$5,700,000 |
| L | GRF | 055446 | Cyber Crime Division | \$1,000,000 | \$1,000,000 |
| M | GRF | 055501 | Rape Crisis Centers | \$15,300,000 | \$15,300,000 |
| N | GRF | 055502 | School Safety Training Grants | \$10,000,000 | \$10,000,000 |
| O | GRF | 055504 | Domestic Violence Programs | \$10,000,000 | \$10,000,000 |
| P | GRF | 055505 | Pike County Capital Case | \$600,000 | \$0 |
| Q | GRF | 055509 | Law Enforcement Training | \$30,000,000 | \$35,000,000 |
| R | General Revenue Fund Total | | | \$177,460,419 | \$182,405,663 |
| | | | | <u>\$176,305,419</u> | <u>\$181,250,663</u> |
| S | Dedicated Purpose Fund Group | | | | |

| | | | | | |
|----|------|--------|--|--------------|--------------|
| T | 1060 | 055612 | Attorney General Operating | \$63,216,225 | \$64,034,683 |
| U | 4020 | 055616 | Victims of Crime | \$11,500,000 | \$12,000,000 |
| V | 4170 | 055621 | Domestic Violence Shelter | \$25,000 | \$25,000 |
| W | 4180 | 055615 | Charitable Foundations | \$11,500,000 | \$11,000,000 |
| X | 4190 | 055623 | Claims Section | \$77,520,063 | \$86,393,854 |
| Y | 4190 | 055668 | Collections System Lease Rental Payments | \$4,165,000 | \$4,165,000 |
| Z | 4200 | 055603 | Attorney General Antitrust | \$1,500,000 | \$0 |
| AA | 4210 | 055617 | Police Officers' Training Academy Fee | \$3,555,387 | \$3,528,018 |
| AB | 4L60 | 055606 | DARE Programs | \$2,308,099 | \$2,310,841 |
| AC | 4Y70 | 055608 | Title Defect Recision | \$1,032,267 | \$1,038,534 |
| AD | 4Z20 | 055609 | BCI Asset Forfeiture and Cost Reimbursement | \$2,000,000 | \$2,000,000 |
| AE | 5900 | 055633 | Peace Officer Private Security Training | \$101,306 | \$103,330 |
| AF | 5A90 | 055618 | Telemarketing Fraud Enforcement | \$10,000 | \$10,000 |
| AG | 5LR0 | 055655 | Peace Officer Training - | \$7,726,217 | \$8,183,287 |

| | | | | |
|----|---|--------|--|--------------------------------|
| | | Casino | | |
| AH | 5TLO | 055659 | Organized Crime Law Enforcement Trust | \$100,000 \$100,000 |
| AI | 5TZ0 | 055610 | Drug Abuse Response Team Grants | \$1,800,000 \$0 |
| AJ | 5TZ0 | 055614 | Narcotics Task Forces | \$500,000 \$500,000 |
| AK | 5VL0 | 055435 | Stop Bullying License Plate | \$2,500 \$2,500 |
| AL | 6310 | 055637 | Consumer Protection Enforcement | \$10,500,000 \$11,000,000 |
| AM | 6590 | 055641 | Solid and Hazardous Waste Background Investigations | \$359,895 \$367,319 |
| AN | U087 | 055402 | Tobacco Settlement Oversight, Administration, and Enforcement | \$2,500,000 \$2,500,000 |
| AO | Dedicated Purpose Fund Group Total | | | \$201,921,959 \$209,262,366 |
| AP | Internal Service Activity Fund Group | | | |
| AQ | 1950 | 055660 | Workers' Compensation Section | \$9,570,750 \$9,905,726 |
| AR | Internal Service Activity Fund Group Total | | | \$9,570,750 \$9,905,726 |

| | | | |
|-------------------------------------|---|--------------|--------------|
| AS Holding Account Fund Group | | | |
| AT 5BY1 055674 | Charitable Law Distributions | \$750,000 | \$750,000 |
| AU R004 055631 | General Holding Account | \$1,000,000 | \$1,000,000 |
| AV R005 055632 | Antitrust Settlements | \$1,000,000 | \$1,000,000 |
| AW R018 055630 | Consumer Frauds | \$1,000,000 | \$1,000,000 |
| AX R042 055601 | Organized Crime Commission Distributions | \$750,000 | \$750,000 |
| AY R054 055650 | Collection Payment Redistribution | \$4,500,000 | \$4,500,000 |
| AZ Holding Account Fund Group Total | | \$9,000,000 | \$9,000,000 |
| BA Federal Fund Group | | | |
| BB 3060 055620 | Medicaid Fraud Control | \$17,059,070 | \$17,887,905 |
| BC 3830 055634 | Crime Victims Assistance | \$40,000,000 | \$40,000,000 |
| BD 3E50 055638 | Attorney General Pass- Through Funds | \$8,020,999 | \$8,020,999 |
| BE 3FV0 055656 | Crime Victim Compensation | \$7,200,000 | \$7,400,000 |
| BF 3R60 055613 | Attorney General Federal Funds | \$5,500,000 | \$5,500,000 |
| BG Federal Fund Group Total | | \$77,780,069 | \$78,808,904 |

| | | |
|---------------------------------|----------------------|----------------------|
| BH TOTAL ALL BUDGET FUND GROUPS | \$475,733,197 | \$489,382,659 |
| | <u>\$474,578,197</u> | <u>\$488,227,659</u> |

Sec. 221.40. OHIO COURTS ~~NETWORK~~TECHNOLOGY INITIATIVE 11

Of the foregoing appropriation item 055321, Operating 12
Expenses, ~~\$4,505,000~~\$3,350,000 in each fiscal year shall be 13
used to fund an initiative by the Attorney General to facilitate 14
the ~~exchange of information and warehousing of data by and~~ 15
~~between Ohio courts and other justice system partners through~~ 16
~~the maintenance of an Ohio Courts Network~~delivery of technology 17
services to courts throughout the state, including the provision 18
of hardware, software, and the development and implementation of 19
educational and training programs for judges and court 20
personnel. Courts and the clerks of the court of common pleas, 21
whether elected or appointed, located in counties with a 22
population of not more than 125,000 according to the most recent 23
federal decennial census, are eligible for funding under the 24
initiative. 25

On July 1, 2025, or as soon as possible thereafter, the 26
Director of Budget and Management shall cancel any existing 27
encumbrances, at the request of the Administrative Director of 28
the Supreme Court of Ohio and the Attorney General, or their 29
designees, against appropriation item 005409, Ohio Courts 30
Technology Initiative, used by the Supreme Court of Ohio, and 31
reestablish them against appropriation item 055321, Operating 32
Expenses. The reestablished encumbrance amounts are hereby 33
appropriated. 34

On July 1, 2025, or as soon as possible thereafter, the 35
Administrative Director of the Supreme Court of Ohio and the 36
Attorney General, or their designees, shall facilitate the 37

transfer of management and administration of any outstanding 38
grants and all necessary program records or files from the 39
Supreme Court to the Attorney General. 40

Sec. 317.10. 41
42

| 1 | 2 | 3 | 4 | 5 |
|---|------|---|--|--|
| A | | JSC THE JUDICIARY/SUPREME COURT | | |
| B | | General Revenue Fund | | |
| C | GRF | 005321 Operating Expenses - Judiciary/Supreme Court | \$218,911,023 | \$230,757,735 |
| D | GRF | 005401 State Criminal Sentencing Commission | \$1,506,142 | \$1,601,731 |
| E | GRF | 005406 Law-Related Education | \$250,000 | \$250,000 |
| F | GRF | <u>005409 Ohio Courts Technology Initiative</u> | <u>\$1,155,000</u> | <u>\$1,155,000</u> |
| G | | General Revenue Fund Total | \$220,667,165 <u>\$221,822,165</u> | \$232,609,466 <u>\$233,764,466</u> |
| H | | Dedicated Purpose Fund Group | | |
| I | 4C80 | 005605 Attorney Services | \$10,718,083 | \$10,721,022 |
| J | 5HT0 | 005617 Court Interpreter Certification | \$9,000 | \$9,000 |

| | | | | | |
|---|------------------------------------|--------|--|--------------------------|--------------------------|
| K | 5SP0 | 005626 | Civil Justice Grant Program | \$425,000 | \$425,000 |
| L | 5T80 | 005609 | Grants and Awards | \$1,000 | \$1,000 |
| M | 6720 | 005601 | Continuing Judicial Education | \$37,500 | \$37,500 |
| N | Dedicated Purpose Fund Group Total | | | \$11,190,583 | \$11,193,522 |
| O | Fiduciary Fund Group | | | | |
| P | 5JY0 | 005620 | County Law Library Resources Boards | \$313,800 | \$318,500 |
| Q | Fiduciary Fund Group Total | | | \$313,800 | \$318,500 |
| R | Federal Fund Group | | | | |
| S | 3J00 | 005603 | Federal Grants | \$1,810,907 | \$1,157,600 |
| T | Federal Fund Group Total | | | \$1,810,907 | \$1,157,600 |
| U | TOTAL ALL BUDGET FUND GROUPS | | | \$233,982,455 | \$245,279,088 |
| | | | | <u>\$235,137,455</u> | <u>\$246,434,088</u> |

Sec. 317.20. STATE CRIMINAL SENTENCING COMMISSION 43

The foregoing appropriation item 005401, State Criminal 44
Sentencing Commission, shall be used for the operation of the 45
State Criminal Sentencing Commission established by section 46
181.21 of the Revised Code. 47

LAW-RELATED EDUCATION 48

Of the foregoing appropriation item 005406, Law-Related 49

Education, \$250,000 in each fiscal year shall be distributed 50
directly to the Ohio Center for Law-Related Education for the 51
purposes of providing continuing citizenship education 52
activities to primary and secondary students, expanding 53
delinquency prevention programs, increasing activities for at- 54
risk youth, and accessing additional public and private money 55
for new programs. 56

OHIO COURTS TECHNOLOGY INITIATIVE 57

The foregoing appropriation item 005409, Ohio Courts 58
Technology Initiative, shall be used to fund an initiative by 59
the Supreme Court to facilitate the exchange of information and 60
warehousing of data by and between Ohio courts and other justice 61
system partners through the maintenance of an Ohio Courts 62
Network. 63

ATTORNEY SERVICES 64

The Attorney Registration Fund (Fund 4C80) shall consist 65
of money received by the Supreme Court (The Judiciary) pursuant 66
to the Rules for the Government of the Bar of Ohio. In addition 67
to funding other activities considered appropriate by the 68
Supreme Court, the foregoing appropriation item 005605, Attorney 69
Services, may be used to compensate employees and to fund 70
appropriate activities of the following offices established by 71
the Supreme Court: the Office of Disciplinary Counsel, the Board 72
of Commissioners on Grievances and Discipline, the Clients' 73
Security Fund, and the Attorney Services Division which include 74
the Office of Bar Admissions. If it is determined by the 75
Administrative Director of the Supreme Court that changes to the 76
appropriation are necessary, the amounts are hereby 77
appropriated. 78

No money in Fund 4C80 shall be transferred to any other 79
fund by the Director of Budget and Management or the Controlling 80
Board. Interest earned on money in Fund 4C80 shall be credited 81
to the fund. 82

COURT INTERPRETER CERTIFICATION 83

The Court Interpreter Certification Fund (Fund 5HT0) shall 84
consist of money received by the Supreme Court (The Judiciary) 85
pursuant to Rules 80 through 87 of the Rules of Superintendence 86
for the Courts of Ohio. The foregoing appropriation item 005617, 87
Court Interpreter Certification, shall be used to provide 88
training, to provide the written examination, and to pay 89
language experts to rate, or grade, the oral examinations of 90
those applying to become certified court interpreters. If it is 91
determined by the Administrative Director of the Supreme Court 92
that changes to the appropriation are necessary, the amounts are 93
hereby appropriated. 94

No money in Fund 5HT0 shall be transferred to any other 95
fund by the Director of Budget and Management or the Controlling 96
Board. Interest earned on money in Fund 5HT0 shall be credited 97
to the fund. 98

CIVIL JUSTICE GRANT PROGRAM 99

The Civil Justice Program Fund (Fund 5SP0) shall consist 100
of (1) \$50 voluntary donations made as part of the biennium 101
attorney registration process and (2) \$150 of the pro hac vice 102
fees for out-of-state attorneys pursuant to Government of the 103
Bar Rule amendments. The foregoing appropriation item 005626, 104
Civil Justice Grant Program, shall be used by the Supreme Court 105
of Ohio for grants to not-for-profit organizations and agencies 106
dedicated to providing civil legal aid to underserved 107

populations, to fund innovative programs directed at this 108
purpose, and to increase access to judicial service to that 109
population. If it is determined by the Administrative Director 110
of the Supreme Court that changes to the appropriation are 111
necessary, the amounts are hereby appropriated. 112

No money in Fund 5SP0 shall be transferred to any other 113
fund by the Director of Budget and Management or the Controlling 114
Board. Interest earned on money in Fund 5SP0 shall be credited 115
to the fund. 116

GRANTS AND AWARDS 117

The Grants and Awards Fund (Fund 5T80) shall consist of 118
grants and other money awarded to the Supreme Court (The 119
Judiciary) by the State Justice Institute, the Division of 120
Criminal Justice Services, or other entities. The foregoing 121
appropriation item 005609, Grants and Awards, shall be used in a 122
manner consistent with the purpose of the grant or award. If it 123
is determined by the Administrative Director of the Supreme 124
Court that changes to the appropriation are necessary, the 125
amounts are hereby appropriated. 126

No money in Fund 5T80 shall be transferred to any other 127
fund by the Director of Budget and Management or the Controlling 128
Board. Interest earned on money in Fund 5T80 shall be credited 129
or transferred to the General Revenue Fund. 130

JUDICIARY/SUPREME COURT EDUCATION 131

The Judiciary/Supreme Court Education Fund (Fund 6720) 132
shall consist of fees paid for attending judicial and public 133
education on the law, reimbursement of costs for judicial and 134
public education on the law, and other gifts and grants received 135
for the purpose of judicial and public education on the law. The 136

foregoing appropriation item 005601, Continuing Judicial 137
Education, shall be used to pay expenses for judicial education 138
courses for judges, court personnel, and those who serve the 139
courts, and for public education on the law. If it is determined 140
by the Administrative Director of the Supreme Court that changes 141
to the appropriation are necessary, the amounts are hereby 142
appropriated. 143

No money in Fund 6720 shall be transferred to any other 144
fund by the Director of Budget and Management or the Controlling 145
Board. Interest earned on money in Fund 6720 shall be credited 146
to the fund. 147

COUNTY LAW LIBRARY RESOURCES BOARDS 148

The Statewide Consortium of County Law Library Resources 149
Boards Fund (Fund 5JY0) shall consist of moneys deposited 150
pursuant to section 307.515 of the Revised Code into a county's 151
law library resources fund and forwarded by that county's 152
treasurer for deposit in the state treasury pursuant to division 153
(E) (1) of section 3375.481 of the Revised Code. The foregoing 154
appropriation item 005620, County Law Library Resources Boards, 155
shall be used for the operation of the Statewide Consortium of 156
County Law Library Resources Boards. If it is determined by the 157
Administrative Director of the Supreme Court that changes to the 158
appropriation are necessary, the amounts are hereby 159
appropriated. 160

No money in Fund 5JY0 shall be transferred to any other 161
fund by the Director of Budget and Management or the Controlling 162
Board. Interest earned on money in Fund 5JY0 shall be credited 163
to the fund. 164

FEDERAL GRANTS 165

The Federal Grants Fund (Fund 3J00) shall consist of 166
grants and other moneys awarded to the Supreme Court (The 167
Judiciary) by the United States Government or other entities 168
that receive the moneys directly from the United States 169
Government and distribute those moneys to the Supreme Court (The 170
Judiciary). The foregoing appropriation item 005603, Federal 171
Grants, shall be used in a manner consistent with the purpose of 172
the grant or award. If it is determined by the Administrative 173
Director of the Supreme Court that changes to the appropriation 174
are necessary, the amounts are hereby appropriated. 175

No money in Fund 3J00 shall be transferred to any other 176
fund by the Director of Budget and Management or the Controlling 177
Board. However, interest earned on money in Fund 3J00 shall be 178
credited or transferred to the General Revenue Fund. 179

Section 2. That existing Sections 221.10, 221.40, 317.10, 180
and 317.20 of H.B. 96 of the 136th General Assembly are hereby 181
repealed." 182

The motion was _____ agreed to.

SYNOPSIS 183

Courts Technology Initiative 184

**Section 1 (amending Sections 221.10, 221.40, 317.10, and 185
317.20 of H.B. 96 of the 136th General Assembly)** 186

Amends H.B. 96 of the 136th General Assembly as follows: 187

-- Decreases GRF ALI 055321, Operating Expenses, by 188
\$1,155,000 in each fiscal year (as used by the Attorney 189

| | |
|--|-----|
| General); | 190 |
| -- Reduces the associated earmark from GRF ALI 055321, | 191 |
| Operating Expenses, by that same amount (from \$4,505,000 to | 192 |
| \$3,350,000), and adjusts the use of that earmarked funding for | 193 |
| the delivery of technology services to courts throughout the | 194 |
| state, including the provision of hardware, software, and the | 195 |
| development and implementation of educational and training | 196 |
| programs for judges and court personnel. | 197 |
| -- Clarifies that at the request of the Administrative | 198 |
| Director of the Supreme Court of Ohio and the Attorney General, | 199 |
| or their designees, the Director of Budget and Management shall | 200 |
| cancel any existing encumbrances, against appropriation item | 201 |
| 005409, Ohio Courts Technology Initiative, used by the Supreme | 202 |
| Court of Ohio, and reestablish them against appropriation item | 203 |
| 055321, Operating Expenses. | 204 |
| -- Reestablishes GRF ALI 005409, Ohio Courts Technology | 205 |
| Initiative, and appropriates \$1,155,000 in each of FY 2026 and | 206 |
| FY 2027 (as used by the Judiciary/Supreme Court). | 207 |
| -- Requires the appropriated amounts to be used to fund an | 208 |
| initiative by the Supreme Court to facilitate the exchange of | 209 |
| information and warehousing of data by and between courts and | 210 |
| other justice system partners through the maintenance of an Ohio | 211 |
| Courts Network. | 212 |

_____ moved to amend as follows:

In line _____ of the title, after "_____" insert "1901.26, 1907.24, 1
2303.201, and 2501.16" 2

In line _____ of the title, after "_____" insert "to permit use of 3
certain court fees for training within the continental United States" 4

After line _____, insert: 5

"**Section 1.** That sections 1901.26, 1907.24, 2303.201, and 6
2501.16 of the Revised Code be amended to read as follows: 7

Sec. 1901.26. (A) Subject to division (E) of this section, 8
costs in a municipal court shall be fixed and taxed as follows: 9

(1) (a) The municipal court shall require an advance 10
deposit for the filing of any new civil action or proceeding 11
when required by division (C) of this section, subject to its 12
waiver pursuant to that division, and in all other cases, by 13
rule, shall establish a schedule of fees and costs to be taxed 14
in any civil or criminal action or proceeding. 15

(b) (i) The legislative authority of a municipal 16
corporation may by ordinance establish a schedule of fees to be 17
taxed as costs in any civil, criminal, or traffic action or 18
proceeding in a municipal court for the performance by officers 19
or other employees of the municipal corporation's police 20
department or marshal's office of any of the services specified 21
in sections 311.17 and 509.15 of the Revised Code. No fee in the 22

schedule shall be higher than the fee specified in section 23
311.17 of the Revised Code for the performance of the same 24
service by the sheriff. If a fee established in the schedule 25
conflicts with a fee for the same service established in another 26
section of the Revised Code or a rule of court, the fee 27
established in the other section of the Revised Code or the rule 28
of court shall apply. 29

(ii) When an officer or employee of a municipal police 30
department or marshal's office performs in a civil, criminal, or 31
traffic action or proceeding in a municipal court a service 32
specified in section 311.17 or 509.15 of the Revised Code for 33
which a taxable fee has been established under this or any other 34
section of the Revised Code, the applicable legal fees and any 35
other extraordinary expenses, including overtime, provided for 36
the service shall be taxed as costs in the case. The clerk of 37
the court shall pay those legal fees and other expenses, when 38
collected, into the general fund of the municipal corporation 39
that employs the officer or employee. 40

(iii) If a bailiff of a municipal court performs in a 41
civil, criminal, or traffic action or proceeding in that court a 42
service specified in section 311.17 or 509.15 of the Revised 43
Code for which a taxable fee has been established under this 44
section or any other section of the Revised Code, the fee for 45
the service is the same and is taxable to the same extent as if 46
the service had been performed by an officer or employee of the 47
police department or marshal's office of the municipal 48
corporation in which the court is located. The clerk of that 49
court shall pay the fee, when collected, into the general fund 50
of the entity or entities that fund the bailiff's salary, in the 51
same prorated amount as the salary is funded. 52

(iv) Division (A) (1) (b) of this section does not authorize 53
or require any officer or employee of a police department or 54
marshal's office of a municipal corporation or any bailiff of a 55
municipal court to perform any service not otherwise authorized 56
by law. 57

(2) The municipal court, by rule, may require an advance 58
deposit for the filing of any civil action or proceeding and 59
publication fees as provided in section 2701.09 of the Revised 60
Code. The court shall waive the requirement for advance deposit 61
for a party that the court determines qualifies as an indigent 62
litigant as set forth in section 2323.311 of the Revised Code. 63

(3) When a jury trial is demanded in any civil action or 64
proceeding, the party making the demand may be required to make 65
an advance deposit as fixed by rule of court, unless the court 66
determines that the party qualifies as an indigent litigant as 67
set forth in section 2323.311 of the Revised Code. If a jury is 68
called, the fees of a jury shall be taxed as costs. 69

(4) In any civil or criminal action or proceeding, each 70
witness shall receive twelve dollars for each full day's 71
attendance and six dollars for each half day's attendance. Each 72
witness in a municipal court that is not a county-operated 73
municipal court also shall receive fifty and one-half cents for 74
each mile necessarily traveled to and from the witness's place 75
of residence to the action or proceeding. 76

(5) A reasonable charge for driving, towing, carting, 77
storing, keeping, and preserving motor vehicles and other 78
personal property recovered or seized in any proceeding may be 79
taxed as part of the costs in a trial of the cause, in an amount 80
that shall be fixed by rule of court. 81

(6) Chattel property seized under any writ or process 82
issued by the court shall be preserved pending final disposition 83
for the benefit of all persons interested and may be placed in 84
storage when necessary or proper for that preservation. The 85
custodian of any chattel property so stored shall not be 86
required to part with the possession of the property until a 87
reasonable charge, to be fixed by the court, is paid. 88

(7) The municipal court, as it determines, may refund all 89
deposits and advance payments of fees and costs, including those 90
for jurors and summoning jurors, when they have been paid by the 91
losing party. 92

(8) Charges for the publication of legal notices required 93
by statute or order of court may be taxed as part of the costs, 94
as provided by section 7.13 of the Revised Code. 95

(B) (1) (a) The municipal court may determine that, for the 96
efficient operation of the court, additional funds are necessary 97
to acquire and pay for special projects of the court including, 98
but not limited to, the acquisition of additional facilities or 99
the rehabilitation of existing facilities, the acquisition of 100
equipment, the hiring and training of staff, community service 101
programs, mediation or dispute resolution services, the 102
employment of magistrates, the training and education of judges, 103
acting judges, and magistrates, and other related services. Upon 104
that determination, the court by rule may charge a fee, in 105
addition to all other court costs, on the filing of each 106
criminal cause, civil action or proceeding, or judgment by 107
confession. Fees collected by a court for special projects of 108
the court under this division shall not be used for training or 109
education that takes place outside of the ~~state~~continental 110
United States. 111

(b) If the municipal court offers a special program or 112
service in cases of a specific type, the municipal court by rule 113
may assess an additional charge in a case of that type, over and 114
above court costs, to cover the special program or service. The 115
municipal court shall adjust the special assessment 116
periodically, but not retroactively, so that the amount assessed 117
in those cases does not exceed the actual cost of providing the 118
service or program. 119

(c) Any fee or charge assessed under division (B) (1) (a) or 120
(b) of this section on the filing of a civil action or 121
proceeding shall be waived if the court determines that the 122
person on whom the fee or charge is assessed qualifies as an 123
indigent litigant as set forth in section 2323.311 of the 124
Revised Code. 125

(d) All moneys collected under division (B) of this 126
section shall be paid to the county treasurer if the court is a 127
county-operated municipal court or to the city treasurer if the 128
court is not a county-operated municipal court for deposit into 129
either a general special projects fund or a fund established for 130
a specific special project. Moneys from a fund of that nature 131
shall be disbursed upon an order of the court in an amount no 132
greater than the actual cost to the court of a project. If a 133
specific fund is terminated because of the discontinuance of a 134
program or service established under division (B) of this 135
section, the municipal court may order that moneys remaining in 136
the fund be transferred to an account established under this 137
division for a similar purpose. 138

(2) As used in division (B) of this section: 139

(a) "Criminal cause" means a charge alleging the violation 140
of a statute or ordinance, or subsection of a statute or 141

ordinance, that requires a separate finding of fact or a 142
separate plea before disposition and of which the defendant may 143
be found guilty, whether filed as part of a multiple charge on a 144
single summons, citation, or complaint or as a separate charge 145
on a single summons, citation, or complaint. "Criminal cause" 146
does not include separate violations of the same statute or 147
ordinance, or subsection of the same statute or ordinance, 148
unless each charge is filed on a separate summons, citation, or 149
complaint. 150

(b) "Civil action or proceeding" means any civil 151
litigation that must be determined by judgment entry. 152

(c) The municipal court shall collect in all its divisions 153
except the small claims division the sum of twenty-six dollars 154
as additional filing fees in each new civil action or proceeding 155
for the charitable public purpose of providing financial 156
assistance to legal aid societies that operate within the state 157
and to support the office of the state public defender. The 158
municipal court shall collect in its small claims division the 159
sum of eleven dollars as additional filing fees in each new 160
civil action or proceeding for the charitable public purpose of 161
providing financial assistance to legal aid societies that 162
operate within the state and to support the office of the state 163
public defender. This division does not apply to any execution 164
on a judgment, proceeding in aid of execution, or other post- 165
judgment proceeding arising out of a civil action. The filing 166
fees required to be collected under this division shall be in 167
addition to any other court costs imposed in the action or 168
proceeding and shall be collected at the time of the filing of 169
the action or proceeding. The court shall not waive the payment 170
of the additional filing fees in a new civil action or 171
proceeding unless the court waives the advanced payment of all 172

filing fees in the action or proceeding for the party that the court determines is qualified as an indigent litigant as set forth in section 2323.311 of the Revised Code. All such moneys collected during a month except for an amount equal to up to one per cent of those moneys retained to cover administrative costs shall be transmitted on or before the twentieth day of the following month by the clerk of the court to the treasurer of state in a manner prescribed by the treasurer of state or by the Ohio access to justice foundation. The treasurer of state shall deposit four per cent of the funds collected under this division to the credit of the civil case filing fee fund established under section 120.07 of the Revised Code and ninety-six per cent of the funds collected under this division to the credit of the legal aid fund established under section 120.52 of the Revised Code.

The court may retain up to one per cent of the moneys it collects under this division to cover administrative costs, including the hiring of any additional personnel necessary to implement this division. If the court fails to transmit to the treasurer of state the moneys the court collects under this division in a manner prescribed by the treasurer of state or by the Ohio access to justice foundation, the court shall forfeit the moneys the court retains under this division to cover administrative costs, including the hiring of any additional personnel necessary to implement this division, and shall transmit to the treasurer of state all moneys collected under this division, including the forfeited amount retained for administrative costs, for deposit in the legal aid fund.

(D) In the Cleveland municipal court, reasonable charges for investigating titles of real estate to be sold or disposed of under any writ or process of the court may be taxed as part

| | |
|--|--|
| of the costs. | 204 |
| (E) Under the circumstances described in sections 2969.21 to 2969.27 of the Revised Code, the clerk of the municipal court shall charge the fees and perform the other duties specified in those sections. | 205 206 207 208 |
| (F) As used in this section: | 209 |
| (1) "Full day's attendance" means a day on which a witness is required or requested to be present at an action or proceeding before and after twelve noon, regardless of whether the witness actually testifies. | 210 211 212 213 |
| (2) "Half day's attendance" means a day on which a witness is required or requested to be present at an action or proceeding either before or after twelve noon, but not both, regardless of whether the witness actually testifies. | 214 215 216 217 |
| Sec. 1907.24. (A) Subject to division (C) of this section, a county court shall fix and tax fees and costs as follows: | 218 219 |
| (1) The county court shall require an advance deposit for the filing of any new civil action or proceeding when required by division (C) of this section, subject to its waiver pursuant to that division, and, in all other cases, shall establish a schedule of fees and costs to be taxed in any civil or criminal action or proceeding. | 220 221 222 223 224 225 |
| (2) The county court by rule may require an advance deposit for the filing of a civil action or proceeding and publication fees as provided in section 2701.09 of the Revised Code. The court shall waive an advance deposit requirement for a party that the court determines qualifies as an indigent litigant as set forth in section 2323.311 of the Revised Code. | 226 227 228 229 230 231 |

(3) When a party demands a jury trial in a civil action or proceeding, the county court may require the party to make an advance deposit as fixed by rule of court, unless the court determines that the party qualifies as an indigent litigant as set forth in section 2323.311 of the Revised Code. If a jury is called, the county court shall tax the fees of a jury as costs.

(4) In a civil or criminal action or proceeding, the county court shall fix the fees of witnesses in accordance with sections 2335.06 and 2335.08 of the Revised Code.

(5) A county court may tax as part of the costs in a trial of the cause, in an amount fixed by rule of court, a reasonable charge for driving, towing, carting, storing, keeping, and preserving motor vehicles and other personal property recovered or seized in a proceeding.

(6) The court shall preserve chattel property seized under a writ or process issued by the court pending final disposition for the benefit of all interested persons. The court may place the chattel property in storage when necessary or proper for its preservation. The custodian of chattel property so stored shall not be required to part with the possession of the property until a reasonable charge, to be fixed by the court, is paid.

(7) The county court, as it determines, may refund all deposits and advance payments of fees and costs, including those for jurors and summoning jurors, when they have been paid by the losing party.

(8) The court may tax as part of costs charges for the publication of legal notices required by statute or order of court, as provided by section 7.13 of the Revised Code.

(B) (1) (a) The county court may determine that, for the

efficient operation of the court, additional funds are necessary 261
to acquire and pay for special projects of the court including, 262
but not limited to, the acquisition of additional facilities or 263
the rehabilitation of existing facilities, the acquisition of 264
equipment, the hiring and training of staff, community service 265
programs, mediation or dispute resolution services, the 266
employment of magistrates, the training and education of judges, 267
acting judges, and magistrates, and other related services. Upon 268
that determination, the court by rule may charge a fee, in 269
addition to all other court costs, on the filing of each 270
criminal cause, civil action or proceeding, or judgment by 271
confession. Fees collected by a court for special projects of 272
the court under this division shall not be used for training or 273
education that takes place outside of the ~~state~~continental 274
United States. 275

(b) If the county court offers a special program or 276
service in cases of a specific type, the county court by rule 277
may assess an additional charge in a case of that type, over and 278
above court costs, to cover the special program or service. The 279
county court shall adjust the special assessment periodically, 280
but not retroactively, so that the amount assessed in those 281
cases does not exceed the actual cost of providing the service 282
or program. 283

(c) Any fee or charge assessed under division (B) (1) (a) or 284
(b) of this section on the filing of a civil action or 285
proceeding shall be waived if the court determines that the 286
person on whom the fee or charge is assessed qualifies as an 287
indigent litigant as set forth in section 2323.311 of the 288
Revised Code. 289

(d) All moneys collected under division (B) of this 290

section shall be paid to the county treasurer for deposit into 291
either a general special projects fund or a fund established for 292
a specific special project. Moneys from a fund of that nature 293
shall be disbursed upon an order of the court in an amount no 294
greater than the actual cost to the court of a project. If a 295
specific fund is terminated because of the discontinuance of a 296
program or service established under division (B) of this 297
section, the county court may order that moneys remaining in the 298
fund be transferred to an account established under this 299
division for a similar purpose. 300

(2) As used in division (B) of this section: 301

(a) "Criminal cause" means a charge alleging the violation 302
of a statute or ordinance, or subsection of a statute or 303
ordinance, that requires a separate finding of fact or a 304
separate plea before disposition and of which the defendant may 305
be found guilty, whether filed as part of a multiple charge on a 306
single summons, citation, or complaint or as a separate charge 307
on a single summons, citation, or complaint. "Criminal cause" 308
does not include separate violations of the same statute or 309
ordinance, or subsection of the same statute or ordinance, 310
unless each charge is filed on a separate summons, citation, or 311
complaint. 312

(b) "Civil action or proceeding" means any civil 313
litigation that must be determined by judgment entry. 314

(c) Subject to division (E) of this section, the county 315
court shall collect in all its divisions except the small claims 316
division the sum of twenty-six dollars as additional filing fees 317
in each new civil action or proceeding for the charitable public 318
purpose of providing financial assistance to legal aid societies 319
that operate within the state and to support the office of the 320

state public defender. Subject to division (E) of this section, 321
the county court shall collect in its small claims division the 322
sum of eleven dollars as additional filing fees in each new 323
civil action or proceeding for the charitable public purpose of 324
providing financial assistance to legal aid societies that 325
operate within the state and to support the office of the state 326
public defender. This division does not apply to any execution 327
on a judgment, proceeding in aid of execution, or other post- 328
judgment proceeding arising out of a civil action. The filing 329
fees required to be collected under this division shall be in 330
addition to any other court costs imposed in the action or 331
proceeding and shall be collected at the time of the filing of 332
the action or proceeding. The court shall not waive the payment 333
of the additional filing fees in a new civil action or 334
proceeding unless the court waives the advanced payment of all 335
filing fees in the action or proceeding for the party that the 336
court determines is qualified as an indigent litigant as set 337
forth in section 2323.311 of the Revised Code. All such moneys 338
collected during a month except for an amount equal to up to one 339
per cent of those moneys retained to cover administrative costs 340
shall be transmitted on or before the twentieth day of the 341
following month by the clerk of the court to the treasurer of 342
state in a manner prescribed by the treasurer of state or by the 343
Ohio access to justice foundation. The treasurer of state shall 344
deposit four per cent of the funds collected under this division 345
to the credit of the civil case filing fee fund established 346
under section 120.07 of the Revised Code and ninety-six per cent 347
of the funds collected under this division to the credit of the 348
legal aid fund established under section 120.52 of the Revised 349
Code. 350

The court may retain up to one per cent of the moneys it 351

collects under this division to cover administrative costs, 352
including the hiring of any additional personnel necessary to 353
implement this division. If the court fails to transmit to the 354
treasurer of state the moneys the court collects under this 355
division in a manner prescribed by the treasurer of state or by 356
the Ohio access to justice foundation, the court shall forfeit 357
the moneys the court retains under this division to cover 358
administrative costs, including the hiring of any additional 359
personnel necessary to implement this division, and shall 360
transmit to the treasurer of state all moneys collected under 361
this division, including the forfeited amount retained for 362
administrative costs, for deposit in the legal aid fund. 363

(D) The county court shall establish by rule a schedule of 364
fees for miscellaneous services performed by the county court or 365
any of its judges in accordance with law. If judges of the court 366
of common pleas perform similar services, the fees prescribed in 367
the schedule shall not exceed the fees for those services 368
prescribed by the court of common pleas. 369

(E) Under the circumstances described in sections 2969.21 370
to 2969.27 of the Revised Code, the clerk of the county court 371
shall charge the fees and perform the other duties specified in 372
those sections. 373

Sec. 2303.201. (A) (1) The court of common pleas of any 374
county may determine that for the efficient operation of the 375
court additional funds are required to computerize the court, to 376
make available computerized legal research services, or to do 377
both. Upon making a determination that additional funds are 378
required for either or both of those purposes, the court shall 379
do one of the following: 380

(a) If the court of common pleas of a county has complied 381

with the requirements in division (D)(1) of section 2303.12 of 382
the Revised Code, authorize and direct the clerk of the court of 383
common pleas to charge one additional fee, not to exceed six 384
dollars, on the filing of each cause of action or appeal under 385
divisions (A), (Q), and (U) of section 2303.20 of the Revised 386
Code; 387

(b) If the court of common pleas of a county has not 388
complied with the requirements in division (D)(1) of section 389
2303.12 of the Revised Code, authorize and direct the clerk of 390
the court of common pleas to charge one additional fee, not to 391
exceed three dollars, on the filing of each cause of action or 392
appeal under divisions (A), (Q), and (U) of section 2303.20 of 393
the Revised Code. 394

(2) All fees collected under division (A)(1) of this 395
section shall be paid to the county treasurer. The treasurer 396
shall place the funds from the fees in a separate fund to be 397
disbursed either upon an order of the court, subject to an 398
appropriation by the board of county commissioners, or upon an 399
order of the court, subject to the court making an annual report 400
available to the public listing the use of all such funds, in an 401
amount not greater than the actual cost to the court of 402
procuring and maintaining computerization of the court, 403
computerized legal research services, or both. 404

(3) If the court determines that the funds in the fund 405
described in division (A)(2) of this section are more than 406
sufficient to satisfy the purpose for which the additional fee 407
described in division (A)(1) of this section was imposed, the 408
court may declare a surplus in the fund and, subject to an 409
appropriation by the board of county commissioners, expend those 410
surplus funds, or upon an order of the court, subject to the 411

court making an annual report available to the public listing 412
the use of all such funds, expend those surplus funds, for other 413
appropriate technological expenses of the court. 414

(B) (1) (a) Except as provided in division (B) (1) (b) of this 415
section, the clerk of the court of common pleas of any county 416
may determine that, for the efficient operation of the office of 417
the clerk of the court of common pleas, additional funds are 418
required to make technological advances in or to computerize the 419
office of the clerk of the court of common pleas. Upon making 420
that determination, the court shall do one of the following: 421

(i) If the court of common pleas of a county has complied 422
with the requirements in division (D) (1) of section 2303.12 of 423
the Revised Code, authorize and direct that an additional fee, 424
not to exceed twenty dollars, on the filing of each cause of 425
action or appeal, on the filing, docketing, and endorsing of 426
each certificate of judgment, or on the docketing and indexing 427
of each aid in execution or petition to vacate, revive, or 428
modify a judgment under divisions (A), (P), (Q), (T), and (U) of 429
section 2303.20 of the Revised Code and not to exceed one dollar 430
each for the services described in divisions (B), (C), (D), (F), 431
(H), and (L) of section 2303.20 of the Revised Code, be charged; 432

(ii) If the court of common pleas of a county has not 433
complied with the requirements in division (D) (1) of section 434
2303.12 of the Revised Code, authorize and direct that an 435
additional fee, not to exceed ten dollars, on the filing of each 436
cause of action or appeal, on the filing, docketing, and 437
endorsing of each certificate of judgment, or on the docketing 438
and indexing of each aid in execution or petition to vacate, 439
revive, or modify a judgment under divisions (A), (P), (Q), (T), 440
and (U) of section 2303.20 of the Revised Code and not to exceed 441

fifty cents each for the services described in divisions (B), 442
(C), (D), (F), (H), and (L) of section 2303.20 of the Revised 443
Code, be charged. 444

(b) In a county in which the clerk of the court of common 445
pleas is appointed, the court may make the determination 446
described in division (B)(1)(a) of this section and, upon that 447
determination, may include such a computerization fee in the 448
schedule of fees and costs. 449

(2) Subject to division (B)(3) of this section, all moneys 450
collected under division (B)(1)(a) of this section shall be paid 451
to the county treasurer to be disbursed, subject to an 452
appropriation made by the board of county commissioners, in an 453
amount no greater than the actual cost to the court of procuring 454
and maintaining technology and computer systems for the office 455
of the clerk of the court of common pleas. 456

(3) If the court or the clerk of the court of common pleas 457
of a county makes the determination described in division (B)(1) 458
(a) of this section, the board of county commissioners of that 459
county may issue one or more general obligation bonds for the 460
purpose of procuring and maintaining the technology and computer 461
systems for the office of the clerk of the court of common 462
pleas. In addition to the purposes stated in division (B)(1)(a) 463
of this section for which the moneys collected under that 464
division may be expended, the moneys additionally may be 465
expended to pay debt charges on and financing costs related to 466
any general obligation bonds issued pursuant to division (B)(3) 467
of this section as they become due. General obligation bonds 468
issued pursuant to division (B)(3) of this section are Chapter 469
133. securities. 470

(C) The court of common pleas shall collect the sum of 471

twenty-six dollars as additional filing fees in each new civil 472
action or proceeding for the charitable public purpose of 473
providing financial assistance to legal aid societies that 474
operate within the state and to support the office of the state 475
public defender. This division does not apply to a juvenile 476
division of a court of common pleas, except that an additional 477
filing fee of fifteen dollars shall apply to custody, 478
visitation, and parentage actions; to a probate division of a 479
court of common pleas, except that the additional filing fees 480
shall apply to name change, guardianship, adoption, and 481
decedents' estate proceedings; or to an execution on a judgment, 482
proceeding in aid of execution, or other post-judgment 483
proceeding arising out of a civil action. The filing fees 484
required to be collected under this division shall be in 485
addition to any other filing fees imposed in the action or 486
proceeding and shall be collected at the time of the filing of 487
the action or proceeding. The court shall not waive the payment 488
of the additional filing fees in a new civil action or 489
proceeding unless the court waives the advanced payment of all 490
filing fees in the action or proceeding. All such moneys 491
collected during a month except for an amount equal to up to one 492
per cent of those moneys retained to cover administrative costs 493
shall be transmitted on or before the twentieth day of the 494
following month by the clerk of the court to the treasurer of 495
state in a manner prescribed by the treasurer of state or by the 496
Ohio access to justice foundation. The treasurer of state shall 497
deposit four per cent of the funds collected under this division 498
to the credit of the civil case filing fee fund established 499
under section 120.07 of the Revised Code and ninety-six per cent 500
of the funds collected under this division to the credit of the 501
legal aid fund established under section 120.52 of the Revised 502
Code. 503

The court may retain up to one per cent of the moneys it 504
collects under this division to cover administrative costs, 505
including the hiring of any additional personnel necessary to 506
implement this division. If the court fails to transmit to the 507
treasurer of state the moneys the court collects under this 508
division in a manner prescribed by the treasurer of state or by 509
the Ohio access to justice foundation, the court shall forfeit 510
the moneys the court retains under this division to cover 511
administrative costs, including the hiring of any additional 512
personnel necessary to implement this division, and shall 513
transmit to the treasurer of state all moneys collected under 514
this division, including the forfeited amount retained for 515
administrative costs, for deposit in the legal aid fund. 516

(D) On and after the thirtieth day after December 9, 1994, 517
the court of common pleas shall collect the sum of thirty-two 518
dollars as additional filing fees in each new action or 519
proceeding for annulment, divorce, or dissolution of marriage 520
for the purpose of funding shelters for victims of domestic 521
violence pursuant to sections 3113.35 to 3113.39 of the Revised 522
Code. The filing fees required to be collected under this 523
division shall be in addition to any other filing fees imposed 524
in the action or proceeding and shall be collected at the time 525
of the filing of the action or proceeding. The court shall not 526
waive the payment of the additional filing fees in a new action 527
or proceeding for annulment, divorce, or dissolution of marriage 528
unless the court waives the advanced payment of all filing fees 529
in the action or proceeding. On or before the twentieth day of 530
each month, all moneys collected during the immediately 531
preceding month pursuant to this division shall be deposited by 532
the clerk of the court into the county treasury in the special 533
fund used for deposit of additional marriage license fees as 534

described in section 3113.34 of the Revised Code. Upon their 535
deposit into the fund, the moneys shall be retained in the fund 536
and expended only as described in section 3113.34 of the Revised 537
Code. 538

(E) (1) The court of common pleas may determine that, for 539
the efficient operation of the court, additional funds are 540
necessary to acquire and pay for special projects of the court, 541
including, but not limited to, the acquisition of additional 542
facilities or the rehabilitation of existing facilities, the 543
acquisition of equipment, the hiring and training of staff, 544
community service programs, mediation or dispute resolution 545
services, the employment of magistrates, the training and 546
education of judges, acting judges, and magistrates, and other 547
related services. Upon that determination, the court by rule may 548
charge a fee, in addition to all other court costs, on the 549
filing of each criminal cause, civil action or proceeding, or 550
judgment by confession. Fees collected by a court for special 551
projects of the court under this division shall not be used for 552
training or education that takes place outside of the 553
statecontinental United States. 554

If the court of common pleas offers or requires a special 555
program or additional services in cases of a specific type, the 556
court by rule may assess an additional charge in a case of that 557
type, over and above court costs, to cover the special program 558
or service. The court shall adjust the special assessment 559
periodically, but not retroactively, so that the amount assessed 560
in those cases does not exceed the actual cost of providing the 561
service or program. 562

All moneys collected under division (E) of this section 563
shall be paid to the county treasurer for deposit into either a 564

general special projects fund or a fund established for a 565
specific special project. Moneys from a fund of that nature 566
shall be disbursed upon an order of the court, subject to an 567
appropriation by the board of county commissioners, in an amount 568
no greater than the actual cost to the court of a project. If a 569
specific fund is terminated because of the discontinuance of a 570
program or service established under division (E) of this 571
section, the court may order, subject to an appropriation by the 572
board of county commissioners, that moneys remaining in the fund 573
be transferred to an account established under this division for 574
a similar purpose. 575

(2) As used in division (E) of this section: 576

(a) "Criminal cause" means a charge alleging the violation 577
of a statute or ordinance, or subsection of a statute or 578
ordinance, that requires a separate finding of fact or a 579
separate plea before disposition and of which the defendant may 580
be found guilty, whether filed as part of a multiple charge on a 581
single summons, citation, or complaint or as a separate charge 582
on a single summons, citation, or complaint. "Criminal cause" 583
does not include separate violations of the same statute or 584
ordinance, or subsection of the same statute or ordinance, 585
unless each charge is filed on a separate summons, citation, or 586
complaint. 587

(b) "Civil action or proceeding" means any civil 588
litigation that must be determined by judgment entry. 589

Sec. 2501.16. (A) Each court of appeals may appoint one or 590
more official reporters, law clerks, secretaries, and any other 591
employees that the court considers necessary for its efficient 592
operation. 593

The clerk of the court of common pleas, acting as the clerk of the court of appeals for the county, shall perform the duties otherwise performed and collect the fees otherwise collected by the clerk of the court of common pleas, as set forth in section 2303.03 of the Revised Code, and shall maintain the files and records of the court. The clerk of the court of common pleas, acting as the clerk of the court of appeals for the county, may refuse to accept for filing any pleading or paper submitted for filing by a person who has been found to be a vexatious litigator under section 2323.52 of the Revised Code and who has failed to obtain leave from the court of appeals to proceed under that section. The overhead expenses pertaining to the office of the clerk of the court of common pleas that result from the clerk's acting as clerk of the court of appeals for the county, other than wages and salaries, shall be paid from the funds provided under sections 2501.18 and 2501.181 of the Revised Code.

Each officer and employee appointed pursuant to this section shall take an oath of office, serve at the pleasure of the court, and perform any duties that the court directs. Each reporter shall have the powers that are vested in official reporters of the court of common pleas under sections 2301.18 to 2301.26 of the Revised Code. Whenever an opinion, per curiam, or report of a case has been prepared in accordance with section 2503.20 of the Revised Code, the official reporter immediately shall forward one copy of the opinion, per curiam, or report to the reporter of the supreme court, without expense to the reporter.

(B) The court of appeals may determine that, for the efficient operation of the court, additional funds are necessary to acquire and pay for special projects of the court, including,

but not limited to, the acquisition of additional facilities or 625
the rehabilitation of existing facilities, the acquisition of 626
equipment, the hiring and training of staff, the employment of 627
magistrates, the training and education of judges, acting 628
judges, and magistrates, community service programs, and other 629
related services. Upon that determination, the court by rule may 630
charge a fee, in addition to all other court costs, on the 631
filing of each case or cause over which the court has 632
jurisdiction. Fees collected by a court for special projects of 633
the court under this division shall not be used for training or 634
education that takes place outside of the ~~state~~continental 635
United States. 636

If the court of appeals offers a special program or 637
service in cases of a specific type, the court by rule may 638
assess an additional charge in a case of that type, over and 639
above court costs, to cover the special program or service. The 640
court shall adjust the special assessment periodically, but not 641
retroactively, so that the amount assessed in those cases does 642
not exceed the actual cost of providing the service or program. 643

All moneys collected under division (B) of this section 644
shall be paid to the county treasurer of the county selected as 645
the principal seat of that court of appeals for deposit into 646
either a general special projects fund or a fund established for 647
a specific special project. Moneys from a fund of that nature 648
shall be disbursed upon an order of the court in an amount no 649
greater than the actual cost to the court of a project. If a 650
specific fund is terminated because of the discontinuance of a 651
program or service established under division (B) of this 652
section, the court may order that moneys remaining in the fund 653
be transferred to an account established under this division for 654
a similar purpose. 655

Section 2. That existing sections 1901.26, 1907.24, 2303.201, and 2501.16 of the Revised Code are hereby repealed." 656
After line _____, insert: 658

"Section 3. Section 2303.201 of the Revised Code as 659
presented in this act takes effect on the later of March 30, 660
2026, or the effective date of this section. (March 30, 2026, is 661
the effective date of an earlier amendment to that section by 662
H.B. 96 of the 136th General Assembly.)" 663

The motion was _____ agreed to.

SYNOPSIS 664

Special projects funds - training 665

R.C. 1901.26, 1907.24, 2303.201, and 2501.16 666

Permits fees collected by a court for special projects of 667
the court to be used for training or education that takes place 668
within the continental United States, rather than just within 669
the state. 670

_____ moved to amend as follows:

In line _____ of the title, after "_____" insert "Section 265.215 of H.B. 96 of the 136th General Assembly" 1 2

In line _____ of the title, after "_____" insert ", regarding the average daily membership of economically disadvantaged students for disadvantaged pupil impact aid," 3 4 5

After line _____, insert: 6

"**Section 1.** That Section 265.215 of H.B. 96 of the 136th General Assembly be amended to read as follows: 7 8

Sec. 265.215. ECONOMICALLY DISADVANTAGED STUDENT AVERAGE DAILY MEMBERSHIP 9 10

(A) As used in this section: 11

(1) "Directly certified ADM" means the average daily membership of students enrolled in a district or school for a fiscal year who are certified as categorically eligible for free meals as described in 7 C.F.R. 245.6 or successor regulations, as determined by the Department of Education and Workforce. 12 13 14 15 16

(2) "Qualifying public school" means any of the following: 17

(a) A city, local, or exempted village school district; 18

(b) A joint vocational school district; 19

(c) A community school established under Chapter 3314. of 20

the Revised Code that is not a newly opened community school; 21

(d) A STEM school established under Chapter 3326. of the 22
Revised Code. 23

(3) "Newly opened community school" means a community 24
school that ~~opens for the first time in fiscal year 2026 or~~ 25
~~2027~~ was not open in fiscal year 2025. 26

(C) Notwithstanding anything in the Revised Code to the 27
contrary, for fiscal years 2026 and 2027, the average daily 28
membership of economically disadvantaged students for a 29
qualifying public school is the average daily membership of 30
economically disadvantaged students certified or reported to the 31
Department for fiscal year 2025 under section 3314.08, 3317.03, 32
or 3326.32 of the Revised Code. The Department shall calculate 33
disadvantaged pupil impact aid for each qualifying public school 34
under section 3317.022, 3317.026, or 3317.16 of the Revised Code 35
for fiscal years 2026 and 2027, as follows: 36

(The qualifying public school's average daily membership of 37
economically disadvantaged students X 0.75 for fiscal year 2026 38
or 0.65 for fiscal year 2027) + (The qualifying public school's 39
directly certified ADM for the fiscal year X 0.25 for fiscal 40
year 2026 or 0.35 for fiscal year 2027) 41

The amount calculated under this division shall not exceed 42
the qualifying public school's enrolled ADM for that fiscal 43
year. 44

(D) Notwithstanding anything in the Revised Code to the 45
contrary, for fiscal years 2026 and 2027, the Department shall 46
calculate disadvantaged pupil impact aid for each newly opened 47
community school under sections 3317.022 and 3317.026 of the 48
Revised Code using the school's directly certified ADM for the 49

fiscal year. 50

Section 2. That existing Section 265.215 of H.B. 96 of the 136th General Assembly is hereby repealed." 51
52

The motion was _____ agreed to.

SYNOPSIS 53

Economically disadvantaged student ADM 54

Section 1 (amending Section 265.215 of H.B. 96 of the 136th General Assembly) 55
56

Defines a "newly opened community school" as a community school that was not open in FY 2025, instead of a community school that opens for the first time in FY 2026 or FY 2027. 57
58
59

Prohibits the calculated average daily membership of economically disadvantaged students for school districts, JVSDs, STEM schools, and community schools that are not newly opened community schools for FYs 2026 and 2027 from exceeding the school's enrolled ADM for that fiscal year. 60
61
62
63
64

_____ moved to amend as follows:

In line _____ of the title, after "_____" insert "5747.01" 1
In line _____ of the title, after "_____" insert "and to make a 2
technical correction to the military income tax deduction" 3
After line _____, insert: 4
"Section 1. That section 5747.01 of the Revised Code be 5
amended to read as follows: 6
Sec. 5747.01. Except as otherwise expressly provided or 7
clearly appearing from the context, any term used in this 8
chapter that is not otherwise defined in this section has the 9
same meaning as when used in a comparable context in the laws of 10
the United States relating to federal income taxes or if not 11
used in a comparable context in those laws, has the same meaning 12
as in section 5733.40 of the Revised Code. Any reference in this 13
chapter to the Internal Revenue Code includes other laws of the 14
United States relating to federal income taxes. 15
As used in this chapter: 16
(A) "Adjusted gross income" or "Ohio adjusted gross 17
income" means federal adjusted gross income, as defined and used 18
in the Internal Revenue Code, adjusted as provided in this 19
section: 20
(1) Add interest or dividends on obligations or securities 21

of any state or of any political subdivision or authority of any 22
state, other than this state and its subdivisions and 23
authorities. 24

(2) Add interest or dividends on obligations of any 25
authority, commission, instrumentality, territory, or possession 26
of the United States to the extent that the interest or 27
dividends are exempt from federal income taxes but not from 28
state income taxes. 29

(3) Deduct interest or dividends on obligations of the 30
United States and its territories and possessions or of any 31
authority, commission, or instrumentality of the United States 32
to the extent that the interest or dividends are included in 33
federal adjusted gross income but exempt from state income taxes 34
under the laws of the United States. 35

(4) Deduct disability and survivor's benefits to the 36
extent included in federal adjusted gross income. 37

(5) Deduct the following, to the extent not otherwise 38
deducted or excluded in computing federal or Ohio adjusted gross 39
income: 40

(a) Benefits under Title II of the Social Security Act and 41
tier 1 railroad retirement; 42

(b) Railroad retirement benefits, other than tier 1 43
railroad retirement benefits, to the extent such amounts are 44
exempt from state taxation under federal law. 45

(6) Deduct the amount of wages and salaries, if any, not 46
otherwise allowable as a deduction but that would have been 47
allowable as a deduction in computing federal adjusted gross 48
income for the taxable year, had the work opportunity tax credit 49
allowed and determined under sections 38, 51, and 52 of the 50

| | |
|--|--|
| Internal Revenue Code not been in effect. | 51 |
| (7) Deduct any interest or interest equivalent on public obligations and purchase obligations to the extent that the interest or interest equivalent is included in federal adjusted gross income. | 52 53 54 55 |
| (8) Add any loss or deduct any gain resulting from the sale, exchange, or other disposition of public obligations to the extent that the loss has been deducted or the gain has been included in computing federal adjusted gross income. | 56 57 58 59 |
| (9) Deduct or add amounts, as provided under section 5747.70 of the Revised Code, related to contributions made to or tuition units purchased under a qualified tuition program established pursuant to section 529 of the Internal Revenue Code. | 60 61 62 63 64 |
| (10) (a) Deduct, to the extent not otherwise allowable as a deduction or exclusion in computing federal or Ohio adjusted gross income for the taxable year, the amount the taxpayer paid during the taxable year for medical care insurance and qualified long-term care insurance for the taxpayer, the taxpayer's spouse, and dependents. No deduction for medical care insurance under division (A) (10) (a) of this section shall be allowed either to any taxpayer who is eligible to participate in any subsidized health plan maintained by any employer of the taxpayer or of the taxpayer's spouse, or to any taxpayer who is entitled to, or on application would be entitled to, benefits under part A of Title XVIII of the "Social Security Act," 49 Stat. 620 (1935), 42 U.S.C. 301, as amended. For the purposes of division (A) (10) (a) of this section, "subsidized health plan" means a health plan for which the employer pays any portion of the plan's cost. The deduction allowed under division (A) (10) (a) | 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 |

of this section shall be the net of any related premium refunds, 81
related premium reimbursements, or related insurance premium 82
dividends received during the taxable year. 83

(b) Deduct, to the extent not otherwise deducted or 84
excluded in computing federal or Ohio adjusted gross income 85
during the taxable year, the amount the taxpayer paid during the 86
taxable year, not compensated for by any insurance or otherwise, 87
for medical care of the taxpayer, the taxpayer's spouse, and 88
dependents, to the extent the expenses exceed seven and one-half 89
per cent of the taxpayer's federal adjusted gross income. 90

(c) For purposes of division (A)(10) of this section, 91
"medical care" has the meaning given in section 213 of the 92
Internal Revenue Code, subject to the special rules, 93
limitations, and exclusions set forth therein, and "qualified 94
long-term care" has the same meaning given in section 7702B(c) 95
of the Internal Revenue Code. Solely for purposes of division 96
(A)(10)(a) of this section, "dependent" includes a person who 97
otherwise would be a "qualifying relative" and thus a 98
"dependent" under section 152 of the Internal Revenue Code but 99
for the fact that the person fails to meet the income and 100
support limitations under section 152(d)(1)(B) and (C) of the 101
Internal Revenue Code. 102

(11)(a) Deduct any amount included in federal adjusted 103
gross income solely because the amount represents a 104
reimbursement or refund of expenses that in any year the 105
taxpayer had deducted as an itemized deduction pursuant to 106
section 63 of the Internal Revenue Code and applicable United 107
States department of the treasury regulations. The deduction 108
otherwise allowed under division (A)(11)(a) of this section 109
shall be reduced to the extent the reimbursement is attributable 110

to an amount the taxpayer deducted under this section in any 111
taxable year. 112

(b) Add any amount not otherwise included in Ohio adjusted 113
gross income for any taxable year to the extent that the amount 114
is attributable to the recovery during the taxable year of any 115
amount deducted or excluded in computing federal or Ohio 116
adjusted gross income in any taxable year. 117

(12) Deduct any portion of the deduction described in 118
section 1341(a)(2) of the Internal Revenue Code, for repaying 119
previously reported income received under a claim of right, that 120
meets both of the following requirements: 121

(a) It is allowable for repayment of an item that was 122
included in the taxpayer's adjusted gross income for a prior 123
taxable year and did not qualify for a credit under division (A) 124
or (B) of section 5747.05 of the Revised Code for that year; 125

(b) It does not otherwise reduce the taxpayer's adjusted 126
gross income for the current or any other taxable year. 127

(13) Deduct an amount equal to the deposits made to, and 128
net investment earnings of, a medical savings account during the 129
taxable year, in accordance with section 3924.66 of the Revised 130
Code. The deduction allowed by division (A)(13) of this section 131
does not apply to medical savings account deposits and earnings 132
otherwise deducted or excluded for the current or any other 133
taxable year from the taxpayer's federal adjusted gross income. 134

(14)(a) Add an amount equal to the funds withdrawn from a 135
medical savings account during the taxable year, and the net 136
investment earnings on those funds, when the funds withdrawn 137
were used for any purpose other than to reimburse an account 138
holder for, or to pay, eligible medical expenses, in accordance 139

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| with section 3924.66 of the Revised Code; | 140 |
| (b) Add the amounts distributed from a medical savings | 141 |
| account under division (A) (2) of section 3924.68 of the Revised | 142 |
| Code during the taxable year. | 143 |
| (15) Add any amount claimed as a credit under section | 144 |
| 5747.059 of the Revised Code to the extent that such amount | 145 |
| satisfies either of the following: | 146 |
| (a) The amount was deducted or excluded from the | 147 |
| computation of the taxpayer's federal adjusted gross income as | 148 |
| required to be reported for the taxpayer's taxable year under | 149 |
| the Internal Revenue Code; | 150 |
| (b) The amount resulted in a reduction of the taxpayer's | 151 |
| federal adjusted gross income as required to be reported for any | 152 |
| of the taxpayer's taxable years under the Internal Revenue Code. | 153 |
| (16) Deduct the amount contributed by the taxpayer to an | 154 |
| individual development account program established by a county | 155 |
| department of job and family services pursuant to sections | 156 |
| 329.11 to 329.14 of the Revised Code for the purpose of matching | 157 |
| funds deposited by program participants. On request of the tax | 158 |
| commissioner, the taxpayer shall provide any information that, | 159 |
| in the tax commissioner's opinion, is necessary to establish the | 160 |
| amount deducted under division (A) (16) of this section. | 161 |
| (17) (a) (i) Subject to divisions (A) (17) (a) (iii), (iv), and | 162 |
| (v) of this section, add five-sixths of the amount of | 163 |
| depreciation expense allowed by subsection (k) of section 168 of | 164 |
| the Internal Revenue Code, including the taxpayer's | 165 |
| proportionate or distributive share of the amount of | 166 |
| depreciation expense allowed by that subsection to a pass- | 167 |
| through entity in which the taxpayer has a direct or indirect | 168 |

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| ownership interest. | 169 |
| (ii) Subject to divisions (A) (17) (a) (iii), (iv), and (v) | 170 |
| of this section, add five-sixths of the amount of qualifying | 171 |
| section 179 depreciation expense, including the taxpayer's | 172 |
| proportionate or distributive share of the amount of qualifying | 173 |
| section 179 depreciation expense allowed to any pass-through | 174 |
| entity in which the taxpayer has a direct or indirect ownership | 175 |
| interest. | 176 |
| (iii) Subject to division (A) (17) (a) (v) of this section, | 177 |
| for taxable years beginning in 2012 or thereafter, if the | 178 |
| increase in income taxes withheld by the taxpayer is equal to or | 179 |
| greater than ten per cent of income taxes withheld by the | 180 |
| taxpayer during the taxpayer's immediately preceding taxable | 181 |
| year, "two-thirds" shall be substituted for "five-sixths" for | 182 |
| the purpose of divisions (A) (17) (a) (i) and (ii) of this section. | 183 |
| (iv) Subject to division (A) (17) (a) (v) of this section, | 184 |
| for taxable years beginning in 2012 or thereafter, a taxpayer is | 185 |
| not required to add an amount under division (A) (17) of this | 186 |
| section if the increase in income taxes withheld by the taxpayer | 187 |
| and by any pass-through entity in which the taxpayer has a | 188 |
| direct or indirect ownership interest is equal to or greater | 189 |
| than the sum of (I) the amount of qualifying section 179 | 190 |
| depreciation expense and (II) the amount of depreciation expense | 191 |
| allowed to the taxpayer by subsection (k) of section 168 of the | 192 |
| Internal Revenue Code, and including the taxpayer's | 193 |
| proportionate or distributive shares of such amounts allowed to | 194 |
| any such pass-through entities. | 195 |
| (v) If a taxpayer directly or indirectly incurs a net | 196 |
| operating loss for the taxable year for federal income tax | 197 |
| purposes, to the extent such loss resulted from depreciation | 198 |

expense allowed by subsection (k) of section 168 of the Internal Revenue Code and by qualifying section 179 depreciation expense, "the entire" shall be substituted for "five-sixths of the" for the purpose of divisions (A) (17) (a) (i) and (ii) of this section.

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

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

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

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

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

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| (i) "Income taxes withheld" means the total amount | 228 |
| withheld and remitted under sections 5747.06 and 5747.07 of the | 229 |
| Revised Code by an employer during the employer's taxable year. | 230 |
| (ii) "Increase in income taxes withheld" means the amount | 231 |
| by which the amount of income taxes withheld by an employer | 232 |
| during the employer's current taxable year exceeds the amount of | 233 |
| income taxes withheld by that employer during the employer's | 234 |
| immediately preceding taxable year. | 235 |
| (iii) "Qualifying section 179 depreciation expense" means | 236 |
| the difference between (I) the amount of depreciation expense | 237 |
| directly or indirectly allowed to a taxpayer under section 179 | 238 |
| of the Internal Revised Code, and (II) the amount of | 239 |
| depreciation expense directly or indirectly allowed to the | 240 |
| taxpayer under section 179 of the Internal Revenue Code as that | 241 |
| section existed on December 31, 2002. | 242 |
| (18) (a) If the taxpayer was required to add an amount | 243 |
| under division (A) (17) (a) of this section for a taxable year, | 244 |
| deduct one of the following: | 245 |
| (i) One-fifth of the amount so added for each of the five | 246 |
| succeeding taxable years if the amount so added was five-sixths | 247 |
| of qualifying section 179 depreciation expense or depreciation | 248 |
| expense allowed by subsection (k) of section 168 of the Internal | 249 |
| Revenue Code; | 250 |
| (ii) One-half of the amount so added for each of the two | 251 |
| succeeding taxable years if the amount so added was two-thirds | 252 |
| of such depreciation expense; | 253 |
| (iii) One-sixth of the amount so added for each of the six | 254 |
| succeeding taxable years if the entire amount of such | 255 |
| depreciation expense was so added. | 256 |

(b) If the amount deducted under division (A) (18) (a) of 257
this section is attributable to an add-back allocated under 258
division (A) (17) (c) of this section, the amount deducted shall 259
be situated to the same location. Otherwise, the deduction shall 260
be apportioned using the apportionment factors for the taxable 261
year in which the deduction is taken, subject to one or more of 262
the four alternative methods of apportionment enumerated in 263
section 5747.21 of the Revised Code. 264

(c) No deduction is available under division (A) (18) (a) of 265
this section with regard to any depreciation allowed by section 266
168(k) of the Internal Revenue Code and by the qualifying 267
section 179 depreciation expense amount to the extent that such 268
depreciation results in or increases a federal net operating 269
loss carryback or carryforward. If no such deduction is 270
available for a taxable year, the taxpayer may carry forward the 271
amount not deducted in such taxable year to the next taxable 272
year and add that amount to any deduction otherwise available 273
under division (A) (18) (a) of this section for that next taxable 274
year. The carryforward of amounts not so deducted shall continue 275
until the entire addition required by division (A) (17) (a) of 276
this section has been deducted. 277

(19) Deduct, to the extent not otherwise deducted or 278
excluded in computing federal or Ohio adjusted gross income for 279
the taxable year, the amount the taxpayer received during the 280
taxable year as reimbursement for life insurance premiums under 281
section 5919.31 of the Revised Code. 282

(20) Deduct, to the extent not otherwise deducted or 283
excluded in computing federal or Ohio adjusted gross income for 284
the taxable year, the amount the taxpayer received during the 285
taxable year as a death benefit paid by the adjutant general 286

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| under section 5919.33 of the Revised Code. | 287 |
| (21) Deduct, to the extent included in federal adjusted gross income and not otherwise allowable as a deduction or exclusion in computing federal or Ohio adjusted gross income for the taxable year, military pay and allowances received by the taxpayer during the taxable year for active duty service in the armed services <u>forces</u> of the United States, as defined in section 5907.01 of the Revised Code, or reserve components thereof or the national guard. The deduction may not be claimed for military pay and allowances received by the taxpayer while the taxpayer is stationed in this state. | 288 289 290 291 292 293 294 295 296 297 |
| (22) Deduct, to the extent not otherwise allowable as a deduction or exclusion in computing federal or Ohio adjusted gross income for the taxable year and not otherwise compensated for by any other source, the amount of qualified organ donation expenses incurred by the taxpayer during the taxable year, not to exceed ten thousand dollars. A taxpayer may deduct qualified organ donation expenses only once for all taxable years beginning with taxable years beginning in 2007. | 298 299 300 301 302 303 304 305 |
| For the purposes of division (A) (22) of this section: | 306 |
| (a) "Human organ" means all or any portion of a human liver, pancreas, kidney, intestine, or lung, and any portion of human bone marrow. | 307 308 309 |
| (b) "Qualified organ donation expenses" means travel expenses, lodging expenses, and wages and salary forgone by a taxpayer in connection with the taxpayer's donation, while living, of one or more of the taxpayer's human organs to another human being. | 310 311 312 313 314 |
| (23) Deduct, to the extent not otherwise deducted or | 315 |

excluded in computing federal or Ohio adjusted gross income for 316
the taxable year, amounts received by the taxpayer as retired 317
personnel pay for service in the uniformed services or reserve 318
components thereof, or the national guard, or received by the 319
surviving spouse or former spouse of such a taxpayer under the 320
survivor benefit plan on account of such a taxpayer's death. If 321
the taxpayer receives income on account of retirement paid under 322
the federal civil service retirement system or federal employees 323
retirement system, or under any successor retirement program 324
enacted by the congress of the United States that is established 325
and maintained for retired employees of the United States 326
government, and such retirement income is based, in whole or in 327
part, on credit for the taxpayer's uniformed service, the 328
deduction allowed under this division shall include only that 329
portion of such retirement income that is attributable to the 330
taxpayer's uniformed service, to the extent that portion of such 331
retirement income is otherwise included in federal adjusted 332
gross income and is not otherwise deducted under this section. 333
Any amount deducted under division (A) (23) of this section is 334
not included in a taxpayer's adjusted gross income for the 335
purposes of section 5747.055 of the Revised Code. No amount may 336
be deducted under division (A) (23) of this section on the basis 337
of which a credit was claimed under section 5747.055 of the 338
Revised Code. 339

(24) Deduct, to the extent not otherwise deducted or 340
excluded in computing federal or Ohio adjusted gross income for 341
the taxable year, the amount the taxpayer received during the 342
taxable year from the military injury relief fund created in 343
section 5902.05 of the Revised Code. 344

(25) Deduct, to the extent not otherwise deducted or 345
excluded in computing federal or Ohio adjusted gross income for 346

the taxable year, the amount the taxpayer received as a veterans 347
bonus during the taxable year from the Ohio department of 348
veterans services as authorized by Section 2r of Article VIII, 349
Ohio Constitution. 350

(26) Deduct, to the extent not otherwise deducted or 351
excluded in computing federal or Ohio adjusted gross income for 352
the taxable year, any income derived from a transfer agreement 353
or from the enterprise transferred under that agreement under 354
section 4313.02 of the Revised Code. 355

(27) Deduct, to the extent not otherwise deducted or 356
excluded in computing federal or Ohio adjusted gross income for 357
the taxable year, Ohio college opportunity or federal Pell grant 358
amounts received by the taxpayer or the taxpayer's spouse or 359
dependent pursuant to section 3333.122 of the Revised Code or 20 360
U.S.C. 1070a, et seq., and used to pay room or board furnished 361
by the educational institution for which the grant was awarded 362
at the institution's facilities, including meal plans 363
administered by the institution. For the purposes of this 364
division, receipt of a grant includes the distribution of a 365
grant directly to an educational institution and the crediting 366
of the grant to the enrollee's account with the institution. 367

(28) Deduct from the portion of an individual's federal 368
adjusted gross income that is business income, to the extent not 369
otherwise deducted or excluded in computing federal adjusted 370
gross income for the taxable year, one hundred twenty-five 371
thousand dollars for each spouse if spouses file separate 372
returns under section 5747.08 of the Revised Code or two hundred 373
fifty thousand dollars for all other individuals. 374

(29) Deduct, as provided under section 5747.78 of the 375
Revised Code, contributions to ABLE savings accounts made in 376

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| accordance with sections 113.50 to 113.56 of the Revised Code. | 377 |
| (30) (a) Deduct, to the extent not otherwise deducted or excluded in computing federal or Ohio adjusted gross income during the taxable year, all of the following: | 378 |
| (i) Compensation paid to a qualifying employee described in division (A) (14) (a) of section 5703.94 of the Revised Code to the extent such compensation is for disaster work conducted in this state during a disaster response period pursuant to a qualifying solicitation received by the employee's employer; | 379 |
| (ii) Compensation paid to a qualifying employee described in division (A) (14) (b) of section 5703.94 of the Revised Code to the extent such compensation is for disaster work conducted in this state by the employee during the disaster response period on critical infrastructure owned or used by the employee's employer; | 380 |
| (iii) Income received by an out-of-state disaster business for disaster work conducted in this state during a disaster response period, or, if the out-of-state disaster business is a pass-through entity, a taxpayer's distributive share of the pass-through entity's income from the business conducting disaster work in this state during a disaster response period, if, in either case, the disaster work is conducted pursuant to a qualifying solicitation received by the business. | 381 |
| (b) All terms used in division (A) (30) of this section have the same meanings as in section 5703.94 of the Revised Code. | 382 |
| (31) For a taxpayer who is a qualifying Ohio educator, deduct, to the extent not otherwise deducted or excluded in computing federal or Ohio adjusted gross income for the taxable | 383 |
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year, the lesser of three hundred dollars or the amount of 406
expenses described in subsections (a) (2) (D) (i) and (ii) of 407
section 62 of the Internal Revenue Code paid or incurred by the 408
taxpayer during the taxpayer's taxable year in excess of the 409
amount the taxpayer is authorized to deduct for that taxable 410
year under subsection (a) (2) (D) of that section. 411

(32) Deduct, to the extent not otherwise deducted or 412
excluded in computing federal or Ohio adjusted gross income for 413
the taxable year, amounts received by the taxpayer as a 414
disability severance payment, computed under 10 U.S.C. 1212, 415
following discharge or release under honorable conditions from 416
the armed forces of the United States, as defined in section 417
5907.01 of the Revised Code. 418

(33) Deduct, to the extent not otherwise deducted or 419
excluded in computing federal adjusted gross income or Ohio 420
adjusted gross income, amounts not subject to tax due to an 421
agreement entered into under division (A) (2) of section 5747.05 422
of the Revised Code. 423

(34) Deduct amounts as provided under section 5747.79 of 424
the Revised Code related to the taxpayer's qualifying capital 425
gains and deductible payroll. 426

To the extent a qualifying capital gain described under 427
division (A) (34) of this section is business income, the 428
taxpayer shall deduct those gains under this division before 429
deducting any such gains under division (A) (28) of this section. 430

(35) (a) For taxable years beginning in or after 2026, 431
deduct, to the extent not otherwise deducted or excluded in 432
computing federal or Ohio adjusted gross income for the taxable 433
year: 434

(i) One hundred per cent of the capital gain received by 435
the taxpayer in the taxable year from a qualifying interest in 436
an Ohio venture capital operating company attributable to the 437
company's investments in Ohio businesses during the period for 438
which the company was an Ohio venture operating company; and 439

(ii) Fifty per cent of the capital gain received by the 440
taxpayer in the taxable year from a qualifying interest in an 441
Ohio venture capital operating company attributable to the 442
company's investments in all other businesses during the period 443
for which the company was an Ohio venture operating company. 444

(b) Add amounts previously deducted by the taxpayer under 445
division (A) (35) (a) of this section if the director of 446
development certifies to the tax commissioner that the 447
requirements for the deduction were not met. 448

(c) All terms used in division (A) (35) of this section 449
have the same meanings as in section 122.851 of the Revised 450
Code. 451

(d) To the extent a capital gain described in division (A) 452
(35) (a) of this section is business income, the taxpayer shall 453
apply that division before applying division (A) (28) of this 454
section. 455

(36) Add, to the extent not otherwise included in 456
computing federal or Ohio adjusted gross income for any taxable 457
year, the taxpayer's proportionate share of the amount of the 458
tax levied under section 5747.38 of the Revised Code and paid by 459
an electing pass-through entity for the taxable year. 460

Notwithstanding any provision of the Revised Code to the 461
contrary, the portion of the addition required by division (A) 462
(36) of this section related to the apportioned business income 463

of the pass-through entity shall be considered business income 464
under division (B) of this section. Such addition is eligible 465
for the deduction in division (A) (28) of this section, subject 466
to the applicable dollar limitations, and the tax rate 467
prescribed by division (A) (4) (a) of section 5747.02 of the 468
Revised Code. The taxpayer shall provide, upon request of the 469
tax commissioner, any documentation necessary to verify the 470
portion of the addition that is business income under this 471
division. 472

(37) Deduct, to the extent not otherwise deducted or 473
excluded in computing federal or Ohio adjusted gross income for 474
the taxable year, amounts delivered to a qualifying institution 475
pursuant to section 3333.128 of the Revised Code for the benefit 476
of the taxpayer or the taxpayer's spouse or dependent. 477

(38) Deduct, to the extent not otherwise deducted or 478
excluded in computing federal or Ohio adjusted gross income for 479
the taxable year, amounts received under the Ohio adoption grant 480
program pursuant to section 5180.451 of the Revised Code. 481

(39) Deduct, to the extent included in federal adjusted 482
gross income, income attributable to amounts provided to a 483
taxpayer for any of the purposes for which an exclusion would 484
have been authorized under section 139 of the Internal Revenue 485
Code if the train derailment near the city of East Palestine on 486
February 3, 2023, had been a qualified disaster pursuant to that 487
section, or to compensate for lost business resulting from that 488
derailment, if such amounts are provided by any of the 489
following: 490

(a) A federal, state, or local government agency; 491

(b) A railroad company, as that term is defined in section 492

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| 5727.01 of the Revised Code; | 493 |
| (c) Any subsidiary, insurer, or agent of a railroad company or any related person. | 494 495 |
| Notwithstanding any provision to the contrary, the derailment is not required to meet the definition of a "qualified disaster" pursuant to section 139 of the Internal Revenue Code to qualify for the deduction under this section. | 496 497 498 499 |
| (40) Deduct, to the extent included in federal adjusted gross income, income attributable to loan repayments on behalf of the taxpayer under the rural practice incentive program under section 3333.135 of the Revised Code. | 500 501 502 503 |
| (41) Add any income taxes deducted in computing federal or Ohio adjusted gross income to the extent the income taxes were derived from income subject to a tax levied in another state or the District of Columbia when such tax was enacted for purposes of complying with internal revenue service notice 2020-75. | 504 505 506 507 508 |
| Notwithstanding any provision of the Revised Code to the contrary, the portion of the addition required by division (A) (41) of this section related to the apportioned business income of the pass-through entity shall be considered business income under division (B) of this section. Such addition is eligible for the deduction in division (A) (28) of this section, subject to the applicable dollar limitations, and the tax rate prescribed by division (A) (4) (a) of section 5747.02 of the Revised Code. The taxpayer shall provide, upon request of the tax commissioner, any documentation necessary to verify the portion of the addition that is business income under this division. | 509 510 511 512 513 514 515 516 517 518 519 520 |
| (42) Deduct amounts contributed to a homeownership savings | 521 |

account and calculated pursuant to divisions (B) and (C) of 522
section 5747.85 of the Revised Code. 523

(43) If the taxpayer is the account owner of a 524
homeownership savings account, upon withdrawal or transfer of 525
funds from the account, or closure of the account containing 526
funds that are not used for eligible expenses, add the amount of 527
such funds not used for an eligible expense. The addition 528
required under this division shall not exceed the sum of the 529
amounts deducted by the taxpayer for such account under division 530
(A) (42) of this section in any taxable year and the amount of 531
any funds deposited in the account by a contributor other than 532
the account owner. As used in division (A) (43) of this section, 533
"homeownership savings account," "contributor," "account owner," 534
and "eligible expenses" have the same meanings as in section 535
5747.85 of the Revised Code. 536

(44) Deduct, to the extent not otherwise deducted or 537
excluded in computing federal or Ohio adjusted gross income 538
during the taxable year, up to seven hundred fifty dollars of 539
contributions the taxpayer makes to a pregnancy resource center 540
that meets the criteria in division (B) of section 5101.804 of 541
the Revised Code. 542

(B) "Business income" means income, including gain or 543
loss, arising from transactions, activities, and sources in the 544
regular course of a trade or business and includes income, gain, 545
or loss from real property, tangible property, and intangible 546
property if the acquisition, rental, management, and disposition 547
of the property constitute integral parts of the regular course 548
of a trade or business operation. "Business income" includes 549
income, including gain or loss, from a partial or complete 550
liquidation of a business, including, but not limited to, gain 551

or loss from the sale or other disposition of goodwill or the 552
sale of an equity or ownership interest in a business. 553

As used in this division, the "sale of an equity or 554
ownership interest in a business" means sales to which either or 555
both of the following apply: 556

(1) The sale is treated for federal income tax purposes as 557
the sale of assets. 558

(2) The seller materially participated, as described in 26 559
C.F.R. 1.469-5T, in the activities of the business during the 560
taxable year in which the sale occurs or during any of the five 561
preceding taxable years. 562

(C) "Nonbusiness income" means all income other than 563
business income and may include, but is not limited to, 564
compensation, rents and royalties from real or tangible personal 565
property, capital gains, interest, dividends and distributions, 566
patent or copyright royalties, or lottery winnings, prizes, and 567
awards. 568

(D) "Compensation" means any form of remuneration paid to 569
an employee for personal services. 570

(E) "Fiduciary" means a guardian, trustee, executor, 571
administrator, receiver, conservator, or any other person acting 572
in any fiduciary capacity for any individual, trust, or estate. 573

(F) "Fiscal year" means an accounting period of twelve 574
months ending on the last day of any month other than December. 575

(G) "Individual" means any natural person. 576

(H) "Internal Revenue Code" means the "Internal Revenue 577
Code of 1986," 100 Stat. 2085, 26 U.S.C.A. 1, as amended. 578

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| (I) "Resident" means any of the following: | 579 |
| (1) An individual who is domiciled in this state, subject to section 5747.24 of the Revised Code; | 580 581 |
| (2) The estate of a decedent who at the time of death was domiciled in this state. The domicile tests of section 5747.24 of the Revised Code are not controlling for purposes of division (I) (2) of this section. | 582 583 584 585 |
| (3) A trust that, in whole or part, resides in this state. If only part of a trust resides in this state, the trust is a resident only with respect to that part. | 586 587 588 |
| For the purposes of division (I) (3) of this section: | 589 |
| (a) A trust resides in this state for the trust's current taxable year to the extent, as described in division (I) (3) (d) of this section, that the trust consists directly or indirectly, in whole or in part, of assets, net of any related liabilities, that were transferred, or caused to be transferred, directly or indirectly, to the trust by any of the following: | 590 591 592 593 594 595 |
| (i) A person, a court, or a governmental entity or instrumentality on account of the death of a decedent, but only if the trust is described in division (I) (3) (e) (i) or (ii) of this section; | 596 597 598 599 |
| (ii) A person who was domiciled in this state for the purposes of this chapter when the person directly or indirectly transferred assets to an irrevocable trust, but only if at least one of the trust's qualifying beneficiaries is domiciled in this state for the purposes of this chapter during all or some portion of the trust's current taxable year; | 600 601 602 603 604 605 |
| (iii) A person who was domiciled in this state for the | 606 |

purposes of this chapter when the trust document or instrument 607
or part of the trust document or instrument became irrevocable, 608
but only if at least one of the trust's qualifying beneficiaries 609
is a resident domiciled in this state for the purposes of this 610
chapter during all or some portion of the trust's current 611
taxable year. If a trust document or instrument became 612
irrevocable upon the death of a person who at the time of death 613
was domiciled in this state for purposes of this chapter, that 614
person is a person described in division (I) (3) (a) (iii) of this 615
section. 616

(b) A trust is irrevocable to the extent that the 617
transferor is not considered to be the owner of the net assets 618
of the trust under sections 671 to 678 of the Internal Revenue 619
Code. 620

(c) With respect to a trust other than a charitable lead 621
trust, "qualifying beneficiary" has the same meaning as 622
"potential current beneficiary" as defined in section 1361(e) (2) 623
of the Internal Revenue Code, and with respect to a charitable 624
lead trust "qualifying beneficiary" is any current, future, or 625
contingent beneficiary, but with respect to any trust 626
"qualifying beneficiary" excludes a person or a governmental 627
entity or instrumentality to any of which a contribution would 628
qualify for the charitable deduction under section 170 of the 629
Internal Revenue Code. 630

(d) For the purposes of division (I) (3) (a) of this 631
section, the extent to which a trust consists directly or 632
indirectly, in whole or in part, of assets, net of any related 633
liabilities, that were transferred directly or indirectly, in 634
whole or part, to the trust by any of the sources enumerated in 635
that division shall be ascertained by multiplying the fair 636

market value of the trust's assets, net of related liabilities, 637
by the qualifying ratio, which shall be computed as follows: 638

(i) The first time the trust receives assets, the 639
numerator of the qualifying ratio is the fair market value of 640
those assets at that time, net of any related liabilities, from 641
sources enumerated in division (I) (3) (a) of this section. The 642
denominator of the qualifying ratio is the fair market value of 643
all the trust's assets at that time, net of any related 644
liabilities. 645

(ii) Each subsequent time the trust receives assets, a 646
revised qualifying ratio shall be computed. The numerator of the 647
revised qualifying ratio is the sum of (1) the fair market value 648
of the trust's assets immediately prior to the subsequent 649
transfer, net of any related liabilities, multiplied by the 650
qualifying ratio last computed without regard to the subsequent 651
transfer, and (2) the fair market value of the subsequently 652
transferred assets at the time transferred, net of any related 653
liabilities, from sources enumerated in division (I) (3) (a) of 654
this section. The denominator of the revised qualifying ratio is 655
the fair market value of all the trust's assets immediately 656
after the subsequent transfer, net of any related liabilities. 657

(iii) Whether a transfer to the trust is by or from any of 658
the sources enumerated in division (I) (3) (a) of this section 659
shall be ascertained without regard to the domicile of the 660
trust's beneficiaries. 661

(e) For the purposes of division (I) (3) (a) (i) of this 662
section: 663

(i) A trust is described in division (I) (3) (e) (i) of this 664
section if the trust is a testamentary trust and the testator of 665

that testamentary trust was domiciled in this state at the time 666
of the testator's death for purposes of the taxes levied under 667
Chapter 5731. of the Revised Code. 668

(ii) A trust is described in division (I)(3)(e)(ii) of 669
this section if the transfer is a qualifying transfer described 670
in any of divisions (I)(3)(f)(i) to (vi) of this section, the 671
trust is an irrevocable inter vivos trust, and at least one of 672
the trust's qualifying beneficiaries is domiciled in this state 673
for purposes of this chapter during all or some portion of the 674
trust's current taxable year. 675

(f) For the purposes of division (I)(3)(e)(ii) of this 676
section, a "qualifying transfer" is a transfer of assets, net of 677
any related liabilities, directly or indirectly to a trust, if 678
the transfer is described in any of the following: 679

(i) The transfer is made to a trust, created by the 680
decedent before the decedent's death and while the decedent was 681
domiciled in this state for the purposes of this chapter, and, 682
prior to the death of the decedent, the trust became irrevocable 683
while the decedent was domiciled in this state for the purposes 684
of this chapter. 685

(ii) The transfer is made to a trust to which the 686
decedent, prior to the decedent's death, had directly or 687
indirectly transferred assets, net of any related liabilities, 688
while the decedent was domiciled in this state for the purposes 689
of this chapter, and prior to the death of the decedent the 690
trust became irrevocable while the decedent was domiciled in 691
this state for the purposes of this chapter. 692

(iii) The transfer is made on account of a contractual 693
relationship existing directly or indirectly between the 694

transferor and either the decedent or the estate of the decedent 695
at any time prior to the date of the decedent's death, and the 696
decedent was domiciled in this state at the time of death for 697
purposes of the taxes levied under Chapter 5731. of the Revised 698
Code. 699

(iv) The transfer is made to a trust on account of a 700
contractual relationship existing directly or indirectly between 701
the transferor and another person who at the time of the 702
decedent's death was domiciled in this state for purposes of 703
this chapter. 704

(v) The transfer is made to a trust on account of the will 705
of a testator who was domiciled in this state at the time of the 706
testator's death for purposes of the taxes levied under Chapter 707
5731. of the Revised Code. 708

(vi) The transfer is made to a trust created by or caused 709
to be created by a court, and the trust was directly or 710
indirectly created in connection with or as a result of the 711
death of an individual who, for purposes of the taxes levied 712
under Chapter 5731. of the Revised Code, was domiciled in this 713
state at the time of the individual's death. 714

(g) The tax commissioner may adopt rules to ascertain the 715
part of a trust residing in this state. 716

(J) "Nonresident" means an individual or estate that is 717
not a resident. An individual who is a resident for only part of 718
a taxable year is a nonresident for the remainder of that 719
taxable year. 720

(K) "Pass-through entity" has the same meaning as in 721
section 5733.04 of the Revised Code. 722

(L) "Return" means the notifications and reports required 723

to be filed pursuant to this chapter for the purpose of 724
reporting the tax due and includes declarations of estimated tax 725
when so required. 726

(M) "Taxable year" means the calendar year or the 727
taxpayer's fiscal year ending during the calendar year, or 728
fractional part thereof, upon which the adjusted gross income is 729
calculated pursuant to this chapter. 730

(N) "Taxpayer" means any person subject to the tax imposed 731
by section 5747.02 of the Revised Code or any pass-through 732
entity that makes the election under division (D) of section 733
5747.08 of the Revised Code. 734

(O) "Dependents" means one of the following: 735

(1) For taxable years beginning on or after January 1, 736
2018, and before January 1, 2026, dependents as defined in the 737
Internal Revenue Code; 738

(2) For all other taxable years, dependents as defined in 739
the Internal Revenue Code and as claimed in the taxpayer's 740
federal income tax return for the taxable year or which the 741
taxpayer would have been permitted to claim had the taxpayer 742
filed a federal income tax return. 743

(P) "Principal county of employment" means, in the case of 744
a nonresident, the county within the state in which a taxpayer 745
performs services for an employer or, if those services are 746
performed in more than one county, the county in which the major 747
portion of the services are performed. 748

(Q) As used in sections 5747.50 to 5747.55 of the Revised 749
Code: 750

(1) "Subdivision" means any county, municipal corporation, 751

park district, or township. 752

(2) "Essential local government purposes" includes all 753
functions that any subdivision is required by general law to 754
exercise, including like functions that are exercised under a 755
charter adopted pursuant to the Ohio Constitution. 756

(R) "Overpayment" means any amount already paid that 757
exceeds the figure determined to be the correct amount of the 758
tax. 759

(S) "Taxable income" or "Ohio taxable income" applies only 760
to estates and trusts, and means federal taxable income, as 761
defined and used in the Internal Revenue Code, adjusted as 762
follows: 763

(1) Add interest or dividends, net of ordinary, necessary, 764
and reasonable expenses not deducted in computing federal 765
taxable income, on obligations or securities of any state or of 766
any political subdivision or authority of any state, other than 767
this state and its subdivisions and authorities, but only to the 768
extent that such net amount is not otherwise includible in Ohio 769
taxable income and is described in either division (S) (1) (a) or 770
(b) of this section: 771

(a) The net amount is not attributable to the S portion of 772
an electing small business trust and has not been distributed to 773
beneficiaries for the taxable year; 774

(b) The net amount is attributable to the S portion of an 775
electing small business trust for the taxable year. 776

(2) Add interest or dividends, net of ordinary, necessary, 777
and reasonable expenses not deducted in computing federal 778
taxable income, on obligations of any authority, commission, 779
instrumentality, territory, or possession of the United States 780

to the extent that the interest or dividends are exempt from 781
federal income taxes but not from state income taxes, but only 782
to the extent that such net amount is not otherwise includible 783
in Ohio taxable income and is described in either division (S) 784
(1) (a) or (b) of this section; 785

(3) Add the amount of personal exemption allowed to the 786
estate pursuant to section 642(b) of the Internal Revenue Code; 787

(4) Deduct interest or dividends, net of related expenses 788
deducted in computing federal taxable income, on obligations of 789
the United States and its territories and possessions or of any 790
authority, commission, or instrumentality of the United States 791
to the extent that the interest or dividends are exempt from 792
state taxes under the laws of the United States, but only to the 793
extent that such amount is included in federal taxable income 794
and is described in either division (S) (1) (a) or (b) of this 795
section; 796

(5) Deduct the amount of wages and salaries, if any, not 797
otherwise allowable as a deduction but that would have been 798
allowable as a deduction in computing federal taxable income for 799
the taxable year, had the work opportunity tax credit allowed 800
under sections 38, 51, and 52 of the Internal Revenue Code not 801
been in effect, but only to the extent such amount relates 802
either to income included in federal taxable income for the 803
taxable year or to income of the S portion of an electing small 804
business trust for the taxable year; 805

(6) Deduct any interest or interest equivalent, net of 806
related expenses deducted in computing federal taxable income, 807
on public obligations and purchase obligations, but only to the 808
extent that such net amount relates either to income included in 809
federal taxable income for the taxable year or to income of the 810

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| S portion of an electing small business trust for the taxable | 811 |
| year; | 812 |
| (7) Add any loss or deduct any gain resulting from sale, | 813 |
| exchange, or other disposition of public obligations to the | 814 |
| extent that such loss has been deducted or such gain has been | 815 |
| included in computing either federal taxable income or income of | 816 |
| the S portion of an electing small business trust for the | 817 |
| taxable year; | 818 |
| (8) Except in the case of the final return of an estate, | 819 |
| add any amount deducted by the taxpayer on both its Ohio estate | 820 |
| tax return pursuant to section 5731.14 of the Revised Code, and | 821 |
| on its federal income tax return in determining federal taxable | 822 |
| income; | 823 |
| (9) (a) Deduct any amount included in federal taxable | 824 |
| income solely because the amount represents a reimbursement or | 825 |
| refund of expenses that in a previous year the decedent had | 826 |
| deducted as an itemized deduction pursuant to section 63 of the | 827 |
| Internal Revenue Code and applicable treasury regulations. The | 828 |
| deduction otherwise allowed under division (S) (9) (a) of this | 829 |
| section shall be reduced to the extent the reimbursement is | 830 |
| attributable to an amount the taxpayer or decedent deducted | 831 |
| under this section in any taxable year. | 832 |
| (b) Add any amount not otherwise included in Ohio taxable | 833 |
| income for any taxable year to the extent that the amount is | 834 |
| attributable to the recovery during the taxable year of any | 835 |
| amount deducted or excluded in computing federal or Ohio taxable | 836 |
| income in any taxable year, but only to the extent such amount | 837 |
| has not been distributed to beneficiaries for the taxable year. | 838 |
| (10) Deduct any portion of the deduction described in | 839 |

section 1341(a)(2) of the Internal Revenue Code, for repaying 840
previously reported income received under a claim of right, that 841
meets both of the following requirements: 842

(a) It is allowable for repayment of an item that was 843
included in the taxpayer's taxable income or the decedent's 844
adjusted gross income for a prior taxable year and did not 845
qualify for a credit under division (A) or (B) of section 846
5747.05 of the Revised Code for that year. 847

(b) It does not otherwise reduce the taxpayer's taxable 848
income or the decedent's adjusted gross income for the current 849
or any other taxable year. 850

(11) Add any amount claimed as a credit under section 851
5747.059 of the Revised Code to the extent that the amount 852
satisfies either of the following: 853

(a) The amount was deducted or excluded from the 854
computation of the taxpayer's federal taxable income as required 855
to be reported for the taxpayer's taxable year under the 856
Internal Revenue Code; 857

(b) The amount resulted in a reduction in the taxpayer's 858
federal taxable income as required to be reported for any of the 859
taxpayer's taxable years under the Internal Revenue Code. 860

(12) Deduct any amount, net of related expenses deducted 861
in computing federal taxable income, that a trust is required to 862
report as farm income on its federal income tax return, but only 863
if the assets of the trust include at least ten acres of land 864
satisfying the definition of "land devoted exclusively to 865
agricultural use" under section 5713.30 of the Revised Code, 866
regardless of whether the land is valued for tax purposes as 867
such land under sections 5713.30 to 5713.38 of the Revised Code. 868

If the trust is a pass-through entity investor, section 5747.231 869
of the Revised Code applies in ascertaining if the trust is 870
eligible to claim the deduction provided by division (S) (12) of 871
this section in connection with the pass-through entity's farm 872
income. 873

Except for farm income attributable to the S portion of an 874
electing small business trust, the deduction provided by 875
division (S) (12) of this section is allowed only to the extent 876
that the trust has not distributed such farm income. 877

(13) Add the net amount of income described in section 878
641(c) of the Internal Revenue Code to the extent that amount is 879
not included in federal taxable income. 880

(14) Add or deduct the amount the taxpayer would be 881
required to add or deduct under division (A) (17) or (18) of this 882
section if the taxpayer's Ohio taxable income was computed in 883
the same manner as an individual's Ohio adjusted gross income is 884
computed under this section. 885

(15) Add, to the extent not otherwise included in 886
computing taxable income or Ohio taxable income for any taxable 887
year, the taxpayer's proportionate share of the amount of the 888
tax levied under section 5747.38 of the Revised Code and paid by 889
an electing pass-through entity for the taxable year. 890

(16) Add any income taxes deducted in computing federal 891
taxable income or Ohio taxable income to the extent the income 892
taxes were derived from income subject to a tax levied in 893
another state or the District of Columbia when such tax was 894
enacted for purposes of complying with internal revenue service 895
notice 2020-75. 896

(T) "School district income" and "school district income 897

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| tax" have the same meanings as in section 5748.01 of the Revised Code. | 898 899 |
| (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. | 900 901 902 903 |
| (V) "Limited liability company" means any limited liability company formed under former Chapter 1705. of the Revised Code as that chapter existed prior to February 11, 2022, Chapter 1706. of the Revised Code, or the laws of any other state. | 904 905 906 907 908 |
| (W) "Pass-through entity investor" means any person who, during any portion of a taxable year of a pass-through entity, is a partner, member, shareholder, or equity investor in that pass-through entity. | 909 910 911 912 |
| (X) "Banking day" has the same meaning as in section 1304.01 of the Revised Code. | 913 914 |
| (Y) "Month" means a calendar month. | 915 |
| (Z) "Quarter" means the first three months, the second three months, the third three months, or the last three months of the taxpayer's taxable year. | 916 917 918 |
| (AA) (1) "Modified business income" means the business income included in a trust's Ohio taxable income after such taxable income is first reduced by the qualifying trust amount, if any. | 919 920 921 922 |
| (2) "Qualifying trust amount" of a trust means capital gains and losses from the sale, exchange, or other disposition of equity or ownership interests in, or debt obligations of, a | 923 924 925 |

qualifying investee to the extent included in the trust's Ohio taxable income, but only if the following requirements are satisfied:

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

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

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

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

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

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

(i) The trust's modified business income;

(ii) The trust's qualifying investment income, as defined

in section 5747.012 of the Revised Code, but only to the extent 954
the qualifying investment income does not otherwise constitute 955
modified business income and does not otherwise constitute a 956
qualifying trust amount. 957

(b) The qualifying trust amount multiplied by a fraction, 958
the numerator of which is the sum of the book value of the 959
qualifying investee's physical assets in this state on the last 960
day of the qualifying investee's fiscal or calendar year ending 961
immediately prior to the day on which the trust recognizes the 962
qualifying trust amount, and the denominator of which is the sum 963
of the book value of the qualifying investee's total physical 964
assets everywhere on the last day of the qualifying investee's 965
fiscal or calendar year ending immediately prior to the day on 966
which the trust recognizes the qualifying trust amount. If, for 967
a taxable year, the trust recognizes a qualifying trust amount 968
with respect to more than one qualifying investee, the amount 969
described in division (AA) (4) (b) of this section shall equal the 970
sum of the products so computed for each such qualifying 971
investee. 972

(c) (i) With respect to a trust or portion of a trust that 973
is a resident as ascertained in accordance with division (I) (3) 974
(d) of this section, its modified nonbusiness income. 975

(ii) With respect to a trust or portion of a trust that is 976
not a resident as ascertained in accordance with division (I) (3) 977
(d) of this section, the amount of its modified nonbusiness 978
income satisfying the descriptions in divisions (B) (2) to (5) of 979
section 5747.20 of the Revised Code, except as otherwise 980
provided in division (AA) (4) (c) (ii) of this section. With 981
respect to a trust or portion of a trust that is not a resident 982
as ascertained in accordance with division (I) (3) (d) of this 983

section, the trust's portion of modified nonbusiness income 984
recognized from the sale, exchange, or other disposition of a 985
debt interest in or equity interest in a section 5747.212 986
entity, as defined in section 5747.212 of the Revised Code, 987
without regard to division (A) of that section, shall not be 988
allocated to this state in accordance with section 5747.20 of 989
the Revised Code but shall be apportioned to this state in 990
accordance with division (B) of section 5747.212 of the Revised 991
Code without regard to division (A) of that section. 992

If the allocation and apportionment of a trust's income 993
under divisions (AA) (4) (a) and (c) of this section do not fairly 994
represent the modified Ohio taxable income of the trust in this 995
state, the alternative methods described in division (C) of 996
section 5747.21 of the Revised Code may be applied in the manner 997
and to the same extent provided in that section. 998

(5) (a) Except as set forth in division (AA) (5) (b) of this 999
section, "qualifying investee" means a person in which a trust 1000
has an equity or ownership interest, or a person or unit of 1001
government the debt obligations of either of which are owned by 1002
a trust. For the purposes of division (AA) (2) (a) of this section 1003
and for the purpose of computing the fraction described in 1004
division (AA) (4) (b) of this section, all of the following apply: 1005

(i) If the qualifying investee is a member of a qualifying 1006
controlled group on the last day of the qualifying investee's 1007
fiscal or calendar year ending immediately prior to the date on 1008
which the trust recognizes the gain or loss, then "qualifying 1009
investee" includes all persons in the qualifying controlled 1010
group on such last day. 1011

(ii) If the qualifying investee, or if the qualifying 1012
investee and any members of the qualifying controlled group of 1013

which the qualifying investee is a member on the last day of the 1014
qualifying investee's fiscal or calendar year ending immediately 1015
prior to the date on which the trust recognizes the gain or 1016
loss, separately or cumulatively own, directly or indirectly, on 1017
the last day of the qualifying investee's fiscal or calendar 1018
year ending immediately prior to the date on which the trust 1019
recognizes the qualifying trust amount, more than fifty per cent 1020
of the equity of a pass-through entity, then the qualifying 1021
investee and the other members are deemed to own the 1022
proportionate share of the pass-through entity's physical assets 1023
which the pass-through entity directly or indirectly owns on the 1024
last day of the pass-through entity's calendar or fiscal year 1025
ending within or with the last day of the qualifying investee's 1026
fiscal or calendar year ending immediately prior to the date on 1027
which the trust recognizes the qualifying trust amount. 1028

(iii) For the purposes of division (AA) (5) (a) (iii) of this 1029
section, "upper level pass-through entity" means a pass-through 1030
entity directly or indirectly owning any equity of another pass- 1031
through entity, and "lower level pass-through entity" means that 1032
other pass-through entity. 1033

An upper level pass-through entity, whether or not it is 1034
also a qualifying investee, is deemed to own, on the last day of 1035
the upper level pass-through entity's calendar or fiscal year, 1036
the proportionate share of the lower level pass-through entity's 1037
physical assets that the lower level pass-through entity 1038
directly or indirectly owns on the last day of the lower level 1039
pass-through entity's calendar or fiscal year ending within or 1040
with the last day of the upper level pass-through entity's 1041
fiscal or calendar year. If the upper level pass-through entity 1042
directly and indirectly owns less than fifty per cent of the 1043
equity of the lower level pass-through entity on each day of the 1044

upper level pass-through entity's calendar or fiscal year in 1045
which or with which ends the calendar or fiscal year of the 1046
lower level pass-through entity and if, based upon clear and 1047
convincing evidence, complete information about the location and 1048
cost of the physical assets of the lower pass-through entity is 1049
not available to the upper level pass-through entity, then 1050
solely for purposes of ascertaining if a gain or loss 1051
constitutes a qualifying trust amount, the upper level pass- 1052
through entity shall be deemed as owning no equity of the lower 1053
level pass-through entity for each day during the upper level 1054
pass-through entity's calendar or fiscal year in which or with 1055
which ends the lower level pass-through entity's calendar or 1056
fiscal year. Nothing in division (AA) (5) (a) (iii) of this section 1057
shall be construed to provide for any deduction or exclusion in 1058
computing any trust's Ohio taxable income. 1059

(b) With respect to a trust that is not a resident for the 1060
taxable year and with respect to a part of a trust that is not a 1061
resident for the taxable year, "qualifying investee" for that 1062
taxable year does not include a C corporation if both of the 1063
following apply: 1064

(i) During the taxable year the trust or part of the trust 1065
recognizes a gain or loss from the sale, exchange, or other 1066
disposition of equity or ownership interests in, or debt 1067
obligations of, the C corporation. 1068

(ii) Such gain or loss constitutes nonbusiness income. 1069

(6) "Available" means information is such that a person is 1070
able to learn of the information by the due date plus 1071
extensions, if any, for filing the return for the taxable year 1072
in which the trust recognizes the gain or loss. 1073

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| (BB) "Qualifying controlled group" has the same meaning as in section 5733.04 of the Revised Code. | 1074 1075 |
| (CC) "Related member" has the same meaning as in section 5733.042 of the Revised Code. | 1076 1077 |
| (DD) (1) For the purposes of division (DD) of this section: | 1078 |
| (a) "Qualifying person" means any person other than a qualifying corporation. | 1079 1080 |
| (b) "Qualifying corporation" means any person classified for federal income tax purposes as an association taxable as a corporation, except either of the following: | 1081 1082 1083 |
| (i) A corporation that has made an election under subchapter S, chapter one, subtitle A, of the Internal Revenue Code for its taxable year ending within, or on the last day of, the investor's taxable year; | 1084 1085 1086 1087 |
| (ii) A subsidiary that is wholly owned by any corporation that has made an election under subchapter S, chapter one, subtitle A of the Internal Revenue Code for its taxable year ending within, or on the last day of, the investor's taxable year. | 1088 1089 1090 1091 1092 |
| (2) For the purposes of this chapter, unless expressly stated otherwise, no qualifying person indirectly owns any asset directly or indirectly owned by any qualifying corporation. | 1093 1094 1095 |
| (EE) For purposes of this chapter and Chapter 5751. of the Revised Code: | 1096 1097 |
| (1) "Trust" does not include a qualified pre-income tax trust. | 1098 1099 |
| (2) A "qualified pre-income tax trust" is any pre-income | 1100 |

tax trust that makes a qualifying pre-income tax trust election 1101
as described in division (EE) (3) of this section. 1102

(3) A "qualifying pre-income tax trust election" is an 1103
election by a pre-income tax trust to subject to the tax imposed 1104
by section 5751.02 of the Revised Code the pre-income tax trust 1105
and all pass-through entities of which the trust owns or 1106
controls, directly, indirectly, or constructively through 1107
related interests, five per cent or more of the ownership or 1108
equity interests. The trustee shall notify the tax commissioner 1109
in writing of the election on or before April 15, 2006. The 1110
election, if timely made, shall be effective on and after 1111
January 1, 2006, and shall apply for all tax periods and tax 1112
years until revoked by the trustee of the trust. 1113

(4) A "pre-income tax trust" is a trust that satisfies all 1114
of the following requirements: 1115

(a) The document or instrument creating the trust was 1116
executed by the grantor before January 1, 1972; 1117

(b) The trust became irrevocable upon the creation of the 1118
trust; and 1119

(c) The grantor was domiciled in this state at the time 1120
the trust was created. 1121

(FF) "Uniformed services" means all of the following: 1122

(1) "Armed forces of the United States" as defined in 1123
section 5907.01 of the Revised Code; 1124

(2) The commissioned corps of the national oceanic and 1125
atmospheric administration; 1126

(3) The commissioned corps of the public health service. 1127

(GG) "Taxable business income" means the amount by which 1128
an individual's business income that is included in federal 1129
adjusted gross income exceeds the amount of business income the 1130
individual is authorized to deduct under division (A) (28) of 1131
this section for the taxable year. 1132

(HH) "Employer" does not include a franchisor with respect 1133
to the franchisor's relationship with a franchisee or an 1134
employee of a franchisee, unless the franchisor agrees to assume 1135
that role in writing or a court of competent jurisdiction 1136
determines that the franchisor exercises a type or degree of 1137
control over the franchisee or the franchisee's employees that 1138
is not customarily exercised by a franchisor for the purpose of 1139
protecting the franchisor's trademark, brand, or both. For 1140
purposes of this division, "franchisor" and "franchisee" have 1141
the same meanings as in 16 C.F.R. 436.1. 1142

(II) "Modified adjusted gross income" means Ohio adjusted 1143
gross income plus any amount deducted under divisions (A) (28) 1144
and (34) of this section for the taxable year. 1145

(JJ) "Qualifying Ohio educator" means an individual who, 1146
for a taxable year, qualifies as an eligible educator, as that 1147
term is defined in section 62 of the Internal Revenue Code, and 1148
who holds a certificate, license, or permit described in Chapter 1149
3319. or section 3301.071 of the Revised Code. 1150

(KK) "Professional employer organization," "professional 1151
employer organization agreement," and "professional employer 1152
organization reporting entity" have the same meanings as in 1153
section 4125.01 of the Revised Code. 1154

(LL) "Alternate employer organization" and "alternate 1155
employer organization agreement" have the same meanings as in 1156

section 4133.01 of the Revised Code. 1157

(MM) "Casino gaming" has the same meaning as in section 1158
3772.01 of the Revised Code, "lottery sports gaming" has the 1159
same meaning as in section 3770.23 of the Revised Code, "sports 1160
gaming" has the same meaning as in section 3775.01 of the 1161
Revised Code, and "video lottery terminal" has the same meaning 1162
as in section 3770.21 of the Revised Code. 1163

Section 2. That existing section 5747.01 of the Revised 1164
Code is hereby repealed." 1165

After line _____, insert: 1166

"Section 3. The amendment by this act of division (A) (21) 1167
of section 5747.01 of the Revised Code is intended to clarify 1168
the meaning of that division as it existed before the effective 1169
date of this section and is not intended to change its meaning 1170
in any way." 1171

The motion was _____ agreed to.

SYNOPSIS 1172

Military income tax deduction correction 1173

R.C. 5747.01(A) (21); Section 3 1174

Corrects an error in the military income tax deduction by 1175
replacing a reference to "armed services" with "armed forces" to 1176
align with the term to which it is cross-referenced. States that 1177
this correction is intended to clarify the existing meaning of 1178
the deduction. 1179

_____ moved to amend as follows:

In line _____ of the title, after "_____" insert "5747.01" 1
In line _____ of the title, after "_____" insert "to make a 2
technical correction to the pregnancy resource center income tax 3
deduction" 4
After line _____, insert: 5
"Section 1. That section 5747.01 of the Revised Code be 6
amended to read as follows: 7
Sec. 5747.01. Except as otherwise expressly provided or 8
clearly appearing from the context, any term used in this 9
chapter that is not otherwise defined in this section has the 10
same meaning as when used in a comparable context in the laws of 11
the United States relating to federal income taxes or if not 12
used in a comparable context in those laws, has the same meaning 13
as in section 5733.40 of the Revised Code. Any reference in this 14
chapter to the Internal Revenue Code includes other laws of the 15
United States relating to federal income taxes. 16
As used in this chapter: 17
(A) "Adjusted gross income" or "Ohio adjusted gross 18
income" means federal adjusted gross income, as defined and used 19
in the Internal Revenue Code, adjusted as provided in this 20
section: 21

(1) Add interest or dividends on obligations or securities 22
of any state or of any political subdivision or authority of any 23
state, other than this state and its subdivisions and 24
authorities. 25

(2) Add interest or dividends on obligations of any 26
authority, commission, instrumentality, territory, or possession 27
of the United States to the extent that the interest or 28
dividends are exempt from federal income taxes but not from 29
state income taxes. 30

(3) Deduct interest or dividends on obligations of the 31
United States and its territories and possessions or of any 32
authority, commission, or instrumentality of the United States 33
to the extent that the interest or dividends are included in 34
federal adjusted gross income but exempt from state income taxes 35
under the laws of the United States. 36

(4) Deduct disability and survivor's benefits to the 37
extent included in federal adjusted gross income. 38

(5) Deduct the following, to the extent not otherwise 39
deducted or excluded in computing federal or Ohio adjusted gross 40
income: 41

(a) Benefits under Title II of the Social Security Act and 42
tier 1 railroad retirement; 43

(b) Railroad retirement benefits, other than tier 1 44
railroad retirement benefits, to the extent such amounts are 45
exempt from state taxation under federal law. 46

(6) Deduct the amount of wages and salaries, if any, not 47
otherwise allowable as a deduction but that would have been 48
allowable as a deduction in computing federal adjusted gross 49
income for the taxable year, had the work opportunity tax credit 50

allowed and determined under sections 38, 51, and 52 of the Internal Revenue Code not been in effect.

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

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

(9) Deduct or add amounts, as provided under section 5747.70 of the Revised Code, related to contributions made to or tuition units purchased under a qualified tuition program established pursuant to section 529 of the Internal Revenue Code.

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

the plan's cost. The deduction allowed under division (A) (10) (a) 81
of this section shall be the net of any related premium refunds, 82
related premium reimbursements, or related insurance premium 83
dividends received during the taxable year. 84

(b) Deduct, to the extent not otherwise deducted or 85
excluded in computing federal or Ohio adjusted gross income 86
during the taxable year, the amount the taxpayer paid during the 87
taxable year, not compensated for by any insurance or otherwise, 88
for medical care of the taxpayer, the taxpayer's spouse, and 89
dependents, to the extent the expenses exceed seven and one-half 90
per cent of the taxpayer's federal adjusted gross income. 91

(c) For purposes of division (A) (10) of this section, 92
"medical care" has the meaning given in section 213 of the 93
Internal Revenue Code, subject to the special rules, 94
limitations, and exclusions set forth therein, and "qualified 95
long-term care" has the same meaning given in section 7702B(c) 96
of the Internal Revenue Code. Solely for purposes of division 97
(A) (10) (a) of this section, "dependent" includes a person who 98
otherwise would be a "qualifying relative" and thus a 99
"dependent" under section 152 of the Internal Revenue Code but 100
for the fact that the person fails to meet the income and 101
support limitations under section 152(d) (1) (B) and (C) of the 102
Internal Revenue Code. 103

(11) (a) Deduct any amount included in federal adjusted 104
gross income solely because the amount represents a 105
reimbursement or refund of expenses that in any year the 106
taxpayer had deducted as an itemized deduction pursuant to 107
section 63 of the Internal Revenue Code and applicable United 108
States department of the treasury regulations. The deduction 109
otherwise allowed under division (A) (11) (a) of this section 110

shall be reduced to the extent the reimbursement is attributable 111
to an amount the taxpayer deducted under this section in any 112
taxable year. 113

(b) Add any amount not otherwise included in Ohio adjusted 114
gross income for any taxable year to the extent that the amount 115
is attributable to the recovery during the taxable year of any 116
amount deducted or excluded in computing federal or Ohio 117
adjusted gross income in any taxable year. 118

(12) Deduct any portion of the deduction described in 119
section 1341(a) (2) of the Internal Revenue Code, for repaying 120
previously reported income received under a claim of right, that 121
meets both of the following requirements: 122

(a) It is allowable for repayment of an item that was 123
included in the taxpayer's adjusted gross income for a prior 124
taxable year and did not qualify for a credit under division (A) 125
or (B) of section 5747.05 of the Revised Code for that year; 126

(b) It does not otherwise reduce the taxpayer's adjusted 127
gross income for the current or any other taxable year. 128

(13) Deduct an amount equal to the deposits made to, and 129
net investment earnings of, a medical savings account during the 130
taxable year, in accordance with section 3924.66 of the Revised 131
Code. The deduction allowed by division (A) (13) of this section 132
does not apply to medical savings account deposits and earnings 133
otherwise deducted or excluded for the current or any other 134
taxable year from the taxpayer's federal adjusted gross income. 135

(14) (a) Add an amount equal to the funds withdrawn from a 136
medical savings account during the taxable year, and the net 137
investment earnings on those funds, when the funds withdrawn 138
were used for any purpose other than to reimburse an account 139

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| holder for, or to pay, eligible medical expenses, in accordance | 140 |
| with section 3924.66 of the Revised Code; | 141 |
| (b) Add the amounts distributed from a medical savings | 142 |
| account under division (A) (2) of section 3924.68 of the Revised | 143 |
| Code during the taxable year. | 144 |
| (15) Add any amount claimed as a credit under section | 145 |
| 5747.059 of the Revised Code to the extent that such amount | 146 |
| satisfies either of the following: | 147 |
| (a) The amount was deducted or excluded from the | 148 |
| computation of the taxpayer's federal adjusted gross income as | 149 |
| required to be reported for the taxpayer's taxable year under | 150 |
| the Internal Revenue Code; | 151 |
| (b) The amount resulted in a reduction of the taxpayer's | 152 |
| federal adjusted gross income as required to be reported for any | 153 |
| of the taxpayer's taxable years under the Internal Revenue Code. | 154 |
| (16) Deduct the amount contributed by the taxpayer to an | 155 |
| individual development account program established by a county | 156 |
| department of job and family services pursuant to sections | 157 |
| 329.11 to 329.14 of the Revised Code for the purpose of matching | 158 |
| funds deposited by program participants. On request of the tax | 159 |
| commissioner, the taxpayer shall provide any information that, | 160 |
| in the tax commissioner's opinion, is necessary to establish the | 161 |
| amount deducted under division (A) (16) of this section. | 162 |
| (17) (a) (i) Subject to divisions (A) (17) (a) (iii), (iv), and | 163 |
| (v) of this section, add five-sixths of the amount of | 164 |
| depreciation expense allowed by subsection (k) of section 168 of | 165 |
| the Internal Revenue Code, including the taxpayer's | 166 |
| proportionate or distributive share of the amount of | 167 |
| depreciation expense allowed by that subsection to a pass- | 168 |

through entity in which the taxpayer has a direct or indirect ownership interest. 169
170

(ii) Subject to divisions (A) (17) (a) (iii), (iv), and (v) 171
of this section, add five-sixths of the amount of qualifying 172
section 179 depreciation expense, including the taxpayer's 173
proportionate or distributive share of the amount of qualifying 174
section 179 depreciation expense allowed to any pass-through 175
entity in which the taxpayer has a direct or indirect ownership 176
interest. 177

(iii) Subject to division (A) (17) (a) (v) of this section, 178
for taxable years beginning in 2012 or thereafter, if the 179
increase in income taxes withheld by the taxpayer is equal to or 180
greater than ten per cent of income taxes withheld by the 181
taxpayer during the taxpayer's immediately preceding taxable 182
year, "two-thirds" shall be substituted for "five-sixths" for 183
the purpose of divisions (A) (17) (a) (i) and (ii) of this section. 184

(iv) Subject to division (A) (17) (a) (v) of this section, 185
for taxable years beginning in 2012 or thereafter, a taxpayer is 186
not required to add an amount under division (A) (17) of this 187
section if the increase in income taxes withheld by the taxpayer 188
and by any pass-through entity in which the taxpayer has a 189
direct or indirect ownership interest is equal to or greater 190
than the sum of (I) the amount of qualifying section 179 191
depreciation expense and (II) the amount of depreciation expense 192
allowed to the taxpayer by subsection (k) of section 168 of the 193
Internal Revenue Code, and including the taxpayer's 194
proportionate or distributive shares of such amounts allowed to 195
any such pass-through entities. 196

(v) If a taxpayer directly or indirectly incurs a net 197
operating loss for the taxable year for federal income tax 198

purposes, to the extent such loss resulted from depreciation 199
expense allowed by subsection (k) of section 168 of the Internal 200
Revenue Code and by qualifying section 179 depreciation expense, 201
"the entire" shall be substituted for "five-sixths of the" for 202
the purpose of divisions (A) (17) (a) (i) and (ii) of this section. 203

The tax commissioner, under procedures established by the 204
commissioner, may waive the add-backs related to a pass-through 205
entity if the taxpayer owns, directly or indirectly, less than 206
five per cent of the pass-through entity. 207

(b) Nothing in division (A) (17) of this section shall be 208
construed to adjust or modify the adjusted basis of any asset. 209

(c) To the extent the add-back required under division (A) 210
(17) (a) of this section is attributable to property generating 211
nonbusiness income or loss allocated under section 5747.20 of 212
the Revised Code, the add-back shall be situated to the same 213
location as the nonbusiness income or loss generated by the 214
property for the purpose of determining the credit under 215
division (A) of section 5747.05 of the Revised Code. Otherwise, 216
the add-back shall be apportioned, subject to one or more of the 217
four alternative methods of apportionment enumerated in section 218
5747.21 of the Revised Code. 219

(d) For the purposes of division (A) (17) (a) (v) of this 220
section, net operating loss carryback and carryforward shall not 221
include the allowance of any net operating loss deduction 222
carryback or carryforward to the taxable year to the extent such 223
loss resulted from depreciation allowed by section 168(k) of the 224
Internal Revenue Code and by the qualifying section 179 225
depreciation expense amount. 226

(e) For the purposes of divisions (A) (17) and (18) of this 227

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| section: | 228 |
| (i) "Income taxes withheld" means the total amount | 229 |
| withheld and remitted under sections 5747.06 and 5747.07 of the | 230 |
| Revised Code by an employer during the employer's taxable year. | 231 |
| (ii) "Increase in income taxes withheld" means the amount | 232 |
| by which the amount of income taxes withheld by an employer | 233 |
| during the employer's current taxable year exceeds the amount of | 234 |
| income taxes withheld by that employer during the employer's | 235 |
| immediately preceding taxable year. | 236 |
| (iii) "Qualifying section 179 depreciation expense" means | 237 |
| the difference between (I) the amount of depreciation expense | 238 |
| directly or indirectly allowed to a taxpayer under section 179 | 239 |
| of the Internal Revised Code, and (II) the amount of | 240 |
| depreciation expense directly or indirectly allowed to the | 241 |
| taxpayer under section 179 of the Internal Revenue Code as that | 242 |
| section existed on December 31, 2002. | 243 |
| (18) (a) If the taxpayer was required to add an amount | 244 |
| under division (A) (17) (a) of this section for a taxable year, | 245 |
| deduct one of the following: | 246 |
| (i) One-fifth of the amount so added for each of the five | 247 |
| succeeding taxable years if the amount so added was five-sixths | 248 |
| of qualifying section 179 depreciation expense or depreciation | 249 |
| expense allowed by subsection (k) of section 168 of the Internal | 250 |
| Revenue Code; | 251 |
| (ii) One-half of the amount so added for each of the two | 252 |
| succeeding taxable years if the amount so added was two-thirds | 253 |
| of such depreciation expense; | 254 |
| (iii) One-sixth of the amount so added for each of the six | 255 |
| succeeding taxable years if the entire amount of such | 256 |

depreciation expense was so added. 257

(b) If the amount deducted under division (A) (18) (a) of 258
this section is attributable to an add-back allocated under 259
division (A) (17) (c) of this section, the amount deducted shall 260
be situated to the same location. Otherwise, the deduction shall 261
be apportioned using the apportionment factors for the taxable 262
year in which the deduction is taken, subject to one or more of 263
the four alternative methods of apportionment enumerated in 264
section 5747.21 of the Revised Code. 265

(c) No deduction is available under division (A) (18) (a) of 266
this section with regard to any depreciation allowed by section 267
168(k) of the Internal Revenue Code and by the qualifying 268
section 179 depreciation expense amount to the extent that such 269
depreciation results in or increases a federal net operating 270
loss carryback or carryforward. If no such deduction is 271
available for a taxable year, the taxpayer may carry forward the 272
amount not deducted in such taxable year to the next taxable 273
year and add that amount to any deduction otherwise available 274
under division (A) (18) (a) of this section for that next taxable 275
year. The carryforward of amounts not so deducted shall continue 276
until the entire addition required by division (A) (17) (a) of 277
this section has been deducted. 278

(19) Deduct, to the extent not otherwise deducted or 279
excluded in computing federal or Ohio adjusted gross income for 280
the taxable year, the amount the taxpayer received during the 281
taxable year as reimbursement for life insurance premiums under 282
section 5919.31 of the Revised Code. 283

(20) Deduct, to the extent not otherwise deducted or 284
excluded in computing federal or Ohio adjusted gross income for 285
the taxable year, the amount the taxpayer received during the 286

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| taxable year as a death benefit paid by the adjutant general | 287 |
| under section 5919.33 of the Revised Code. | 288 |
| (21) Deduct, to the extent included in federal adjusted | 289 |
| gross income and not otherwise allowable as a deduction or | 290 |
| exclusion in computing federal or Ohio adjusted gross income for | 291 |
| the taxable year, military pay and allowances received by the | 292 |
| taxpayer during the taxable year for active duty service in the | 293 |
| armed services of the United States, as defined in section | 294 |
| 5907.01 of the Revised Code, or reserve components thereof or | 295 |
| the national guard. The deduction may not be claimed for | 296 |
| military pay and allowances received by the taxpayer while the | 297 |
| taxpayer is stationed in this state. | 298 |
| (22) Deduct, to the extent not otherwise allowable as a | 299 |
| deduction or exclusion in computing federal or Ohio adjusted | 300 |
| gross income for the taxable year and not otherwise compensated | 301 |
| for by any other source, the amount of qualified organ donation | 302 |
| expenses incurred by the taxpayer during the taxable year, not | 303 |
| to exceed ten thousand dollars. A taxpayer may deduct qualified | 304 |
| organ donation expenses only once for all taxable years | 305 |
| beginning with taxable years beginning in 2007. | 306 |
| For the purposes of division (A) (22) of this section: | 307 |
| (a) "Human organ" means all or any portion of a human | 308 |
| liver, pancreas, kidney, intestine, or lung, and any portion of | 309 |
| human bone marrow. | 310 |
| (b) "Qualified organ donation expenses" means travel | 311 |
| expenses, lodging expenses, and wages and salary forgone by a | 312 |
| taxpayer in connection with the taxpayer's donation, while | 313 |
| living, of one or more of the taxpayer's human organs to another | 314 |
| human being. | 315 |

(23) Deduct, to the extent not otherwise deducted or 316
excluded in computing federal or Ohio adjusted gross income for 317
the taxable year, amounts received by the taxpayer as retired 318
personnel pay for service in the uniformed services or reserve 319
components thereof, or the national guard, or received by the 320
surviving spouse or former spouse of such a taxpayer under the 321
survivor benefit plan on account of such a taxpayer's death. If 322
the taxpayer receives income on account of retirement paid under 323
the federal civil service retirement system or federal employees 324
retirement system, or under any successor retirement program 325
enacted by the congress of the United States that is established 326
and maintained for retired employees of the United States 327
government, and such retirement income is based, in whole or in 328
part, on credit for the taxpayer's uniformed service, the 329
deduction allowed under this division shall include only that 330
portion of such retirement income that is attributable to the 331
taxpayer's uniformed service, to the extent that portion of such 332
retirement income is otherwise included in federal adjusted 333
gross income and is not otherwise deducted under this section. 334
Any amount deducted under division (A) (23) of this section is 335
not included in a taxpayer's adjusted gross income for the 336
purposes of section 5747.055 of the Revised Code. No amount may 337
be deducted under division (A) (23) of this section on the basis 338
of which a credit was claimed under section 5747.055 of the 339
Revised Code. 340

(24) Deduct, to the extent not otherwise deducted or 341
excluded in computing federal or Ohio adjusted gross income for 342
the taxable year, the amount the taxpayer received during the 343
taxable year from the military injury relief fund created in 344
section 5902.05 of the Revised Code. 345

(25) Deduct, to the extent not otherwise deducted or 346

excluded in computing federal or Ohio adjusted gross income for 347
the taxable year, the amount the taxpayer received as a veterans 348
bonus during the taxable year from the Ohio department of 349
veterans services as authorized by Section 2r of Article VIII, 350
Ohio Constitution. 351

(26) Deduct, to the extent not otherwise deducted or 352
excluded in computing federal or Ohio adjusted gross income for 353
the taxable year, any income derived from a transfer agreement 354
or from the enterprise transferred under that agreement under 355
section 4313.02 of the Revised Code. 356

(27) Deduct, to the extent not otherwise deducted or 357
excluded in computing federal or Ohio adjusted gross income for 358
the taxable year, Ohio college opportunity or federal Pell grant 359
amounts received by the taxpayer or the taxpayer's spouse or 360
dependent pursuant to section 3333.122 of the Revised Code or 20 361
U.S.C. 1070a, et seq., and used to pay room or board furnished 362
by the educational institution for which the grant was awarded 363
at the institution's facilities, including meal plans 364
administered by the institution. For the purposes of this 365
division, receipt of a grant includes the distribution of a 366
grant directly to an educational institution and the crediting 367
of the grant to the enrollee's account with the institution. 368

(28) Deduct from the portion of an individual's federal 369
adjusted gross income that is business income, to the extent not 370
otherwise deducted or excluded in computing federal adjusted 371
gross income for the taxable year, one hundred twenty-five 372
thousand dollars for each spouse if spouses file separate 373
returns under section 5747.08 of the Revised Code or two hundred 374
fifty thousand dollars for all other individuals. 375

(29) Deduct, as provided under section 5747.78 of the 376

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| Revised Code, contributions to ABLE savings accounts made in | 377 |
| accordance with sections 113.50 to 113.56 of the Revised Code. | 378 |
| (30) (a) Deduct, to the extent not otherwise deducted or | 379 |
| excluded in computing federal or Ohio adjusted gross income | 380 |
| during the taxable year, all of the following: | 381 |
| (i) Compensation paid to a qualifying employee described | 382 |
| in division (A) (14) (a) of section 5703.94 of the Revised Code to | 383 |
| the extent such compensation is for disaster work conducted in | 384 |
| this state during a disaster response period pursuant to a | 385 |
| qualifying solicitation received by the employee's employer; | 386 |
| (ii) Compensation paid to a qualifying employee described | 387 |
| in division (A) (14) (b) of section 5703.94 of the Revised Code to | 388 |
| the extent such compensation is for disaster work conducted in | 389 |
| this state by the employee during the disaster response period | 390 |
| on critical infrastructure owned or used by the employee's | 391 |
| employer; | 392 |
| (iii) Income received by an out-of-state disaster business | 393 |
| for disaster work conducted in this state during a disaster | 394 |
| response period, or, if the out-of-state disaster business is a | 395 |
| pass-through entity, a taxpayer's distributive share of the | 396 |
| pass-through entity's income from the business conducting | 397 |
| disaster work in this state during a disaster response period, | 398 |
| if, in either case, the disaster work is conducted pursuant to a | 399 |
| qualifying solicitation received by the business. | 400 |
| (b) All terms used in division (A) (30) of this section | 401 |
| have the same meanings as in section 5703.94 of the Revised | 402 |
| Code. | 403 |
| (31) For a taxpayer who is a qualifying Ohio educator, | 404 |
| deduct, to the extent not otherwise deducted or excluded in | 405 |

computing federal or Ohio adjusted gross income for the taxable 406
year, the lesser of three hundred dollars or the amount of 407
expenses described in subsections (a) (2) (D) (i) and (ii) of 408
section 62 of the Internal Revenue Code paid or incurred by the 409
taxpayer during the taxpayer's taxable year in excess of the 410
amount the taxpayer is authorized to deduct for that taxable 411
year under subsection (a) (2) (D) of that section. 412

(32) Deduct, to the extent not otherwise deducted or 413
excluded in computing federal or Ohio adjusted gross income for 414
the taxable year, amounts received by the taxpayer as a 415
disability severance payment, computed under 10 U.S.C. 1212, 416
following discharge or release under honorable conditions from 417
the armed forces of the United States, as defined in section 418
5907.01 of the Revised Code. 419

(33) Deduct, to the extent not otherwise deducted or 420
excluded in computing federal adjusted gross income or Ohio 421
adjusted gross income, amounts not subject to tax due to an 422
agreement entered into under division (A) (2) of section 5747.05 423
of the Revised Code. 424

(34) Deduct amounts as provided under section 5747.79 of 425
the Revised Code related to the taxpayer's qualifying capital 426
gains and deductible payroll. 427

To the extent a qualifying capital gain described under 428
division (A) (34) of this section is business income, the 429
taxpayer shall deduct those gains under this division before 430
deducting any such gains under division (A) (28) of this section. 431

(35) (a) For taxable years beginning in or after 2026, 432
deduct, to the extent not otherwise deducted or excluded in 433
computing federal or Ohio adjusted gross income for the taxable 434

year: 435

(i) One hundred per cent of the capital gain received by 436
the taxpayer in the taxable year from a qualifying interest in 437
an Ohio venture capital operating company attributable to the 438
company's investments in Ohio businesses during the period for 439
which the company was an Ohio venture operating company; and 440

(ii) Fifty per cent of the capital gain received by the 441
taxpayer in the taxable year from a qualifying interest in an 442
Ohio venture capital operating company attributable to the 443
company's investments in all other businesses during the period 444
for which the company was an Ohio venture operating company. 445

(b) Add amounts previously deducted by the taxpayer under 446
division (A) (35) (a) of this section if the director of 447
development certifies to the tax commissioner that the 448
requirements for the deduction were not met. 449

(c) All terms used in division (A) (35) of this section 450
have the same meanings as in section 122.851 of the Revised 451
Code. 452

(d) To the extent a capital gain described in division (A) 453
(35) (a) of this section is business income, the taxpayer shall 454
apply that division before applying division (A) (28) of this 455
section. 456

(36) Add, to the extent not otherwise included in 457
computing federal or Ohio adjusted gross income for any taxable 458
year, the taxpayer's proportionate share of the amount of the 459
tax levied under section 5747.38 of the Revised Code and paid by 460
an electing pass-through entity for the taxable year. 461

Notwithstanding any provision of the Revised Code to the 462
contrary, the portion of the addition required by division (A) 463

(36) of this section related to the apportioned business income 464
of the pass-through entity shall be considered business income 465
under division (B) of this section. Such addition is eligible 466
for the deduction in division (A) (28) of this section, subject 467
to the applicable dollar limitations, and the tax rate 468
prescribed by division (A) (4) (a) of section 5747.02 of the 469
Revised Code. The taxpayer shall provide, upon request of the 470
tax commissioner, any documentation necessary to verify the 471
portion of the addition that is business income under this 472
division. 473

(37) Deduct, to the extent not otherwise deducted or 474
excluded in computing federal or Ohio adjusted gross income for 475
the taxable year, amounts delivered to a qualifying institution 476
pursuant to section 3333.128 of the Revised Code for the benefit 477
of the taxpayer or the taxpayer's spouse or dependent. 478

(38) Deduct, to the extent not otherwise deducted or 479
excluded in computing federal or Ohio adjusted gross income for 480
the taxable year, amounts received under the Ohio adoption grant 481
program pursuant to section 5180.451 of the Revised Code. 482

(39) Deduct, to the extent included in federal adjusted 483
gross income, income attributable to amounts provided to a 484
taxpayer for any of the purposes for which an exclusion would 485
have been authorized under section 139 of the Internal Revenue 486
Code if the train derailment near the city of East Palestine on 487
February 3, 2023, had been a qualified disaster pursuant to that 488
section, or to compensate for lost business resulting from that 489
derailment, if such amounts are provided by any of the 490
following: 491

(a) A federal, state, or local government agency; 492

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| (b) A railroad company, as that term is defined in section 5727.01 of the Revised Code; | 493 494 |
| (c) Any subsidiary, insurer, or agent of a railroad company or any related person. | 495 496 |
| Notwithstanding any provision to the contrary, the derailment is not required to meet the definition of a "qualified disaster" pursuant to section 139 of the Internal Revenue Code to qualify for the deduction under this section. | 497 498 499 500 |
| (40) Deduct, to the extent included in federal adjusted gross income, income attributable to loan repayments on behalf of the taxpayer under the rural practice incentive program under section 3333.135 of the Revised Code. | 501 502 503 504 |
| (41) Add any income taxes deducted in computing federal or Ohio adjusted gross income to the extent the income taxes were derived from income subject to a tax levied in another state or the District of Columbia when such tax was enacted for purposes of complying with internal revenue service notice 2020-75. | 505 506 507 508 509 |
| Notwithstanding any provision of the Revised Code to the contrary, the portion of the addition required by division (A) (41) of this section related to the apportioned business income of the pass-through entity shall be considered business income under division (B) of this section. Such addition is eligible for the deduction in division (A) (28) of this section, subject to the applicable dollar limitations, and the tax rate prescribed by division (A) (4) (a) of section 5747.02 of the Revised Code. The taxpayer shall provide, upon request of the tax commissioner, any documentation necessary to verify the portion of the addition that is business income under this division. | 510 511 512 513 514 515 516 517 518 519 520 521 |

(42) Deduct amounts contributed to a homeownership savings account and calculated pursuant to divisions (B) and (C) of section 5747.85 of the Revised Code.

(43) If the taxpayer is the account owner of a homeownership savings account, upon withdrawal or transfer of funds from the account, or closure of the account containing funds that are not used for eligible expenses, add the amount of such funds not used for an eligible expense. The addition required under this division shall not exceed the sum of the amounts deducted by the taxpayer for such account under division (A) (42) of this section in any taxable year and the amount of any funds deposited in the account by a contributor other than the account owner. As used in division (A) (43) of this section, "homeownership savings account," "contributor," "account owner," and "eligible expenses" have the same meanings as in section 5747.85 of the Revised Code.

(44) Deduct, to the extent not otherwise deducted or excluded in computing federal or Ohio adjusted gross income during the taxable year, up to seven hundred fifty dollars of contributions the taxpayer makes to a pregnancy resource center that meets the criteria in division (B) of section ~~5101.804~~ 5180.71 of the Revised Code.

(B) "Business income" means income, including gain or loss, arising from transactions, activities, and sources in the regular course of a trade or business and includes income, gain, or loss from real property, tangible property, and intangible property if the acquisition, rental, management, and disposition of the property constitute integral parts of the regular course of a trade or business operation. "Business income" includes income, including gain or loss, from a partial or complete

liquidation of a business, including, but not limited to, gain 552
or loss from the sale or other disposition of goodwill or the 553
sale of an equity or ownership interest in a business. 554

As used in this division, the "sale of an equity or 555
ownership interest in a business" means sales to which either or 556
both of the following apply: 557

(1) The sale is treated for federal income tax purposes as 558
the sale of assets. 559

(2) The seller materially participated, as described in 26 560
C.F.R. 1.469-5T, in the activities of the business during the 561
taxable year in which the sale occurs or during any of the five 562
preceding taxable years. 563

(C) "Nonbusiness income" means all income other than 564
business income and may include, but is not limited to, 565
compensation, rents and royalties from real or tangible personal 566
property, capital gains, interest, dividends and distributions, 567
patent or copyright royalties, or lottery winnings, prizes, and 568
awards. 569

(D) "Compensation" means any form of remuneration paid to 570
an employee for personal services. 571

(E) "Fiduciary" means a guardian, trustee, executor, 572
administrator, receiver, conservator, or any other person acting 573
in any fiduciary capacity for any individual, trust, or estate. 574

(F) "Fiscal year" means an accounting period of twelve 575
months ending on the last day of any month other than December. 576

(G) "Individual" means any natural person. 577

(H) "Internal Revenue Code" means the "Internal Revenue 578
Code of 1986," 100 Stat. 2085, 26 U.S.C.A. 1, as amended. 579

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| (I) "Resident" means any of the following: | 580 |
| (1) An individual who is domiciled in this state, subject to section 5747.24 of the Revised Code; | 581 582 |
| (2) The estate of a decedent who at the time of death was domiciled in this state. The domicile tests of section 5747.24 of the Revised Code are not controlling for purposes of division (I) (2) of this section. | 583 584 585 586 |
| (3) A trust that, in whole or part, resides in this state. If only part of a trust resides in this state, the trust is a resident only with respect to that part. | 587 588 589 |
| For the purposes of division (I) (3) of this section: | 590 |
| (a) A trust resides in this state for the trust's current taxable year to the extent, as described in division (I) (3) (d) of this section, that the trust consists directly or indirectly, in whole or in part, of assets, net of any related liabilities, that were transferred, or caused to be transferred, directly or indirectly, to the trust by any of the following: | 591 592 593 594 595 596 |
| (i) A person, a court, or a governmental entity or instrumentality on account of the death of a decedent, but only if the trust is described in division (I) (3) (e) (i) or (ii) of this section; | 597 598 599 600 |
| (ii) A person who was domiciled in this state for the purposes of this chapter when the person directly or indirectly transferred assets to an irrevocable trust, but only if at least one of the trust's qualifying beneficiaries is domiciled in this state for the purposes of this chapter during all or some portion of the trust's current taxable year; | 601 602 603 604 605 606 |
| (iii) A person who was domiciled in this state for the | 607 |

purposes of this chapter when the trust document or instrument 608
or part of the trust document or instrument became irrevocable, 609
but only if at least one of the trust's qualifying beneficiaries 610
is a resident domiciled in this state for the purposes of this 611
chapter during all or some portion of the trust's current 612
taxable year. If a trust document or instrument became 613
irrevocable upon the death of a person who at the time of death 614
was domiciled in this state for purposes of this chapter, that 615
person is a person described in division (I) (3) (a) (iii) of this 616
section. 617

(b) A trust is irrevocable to the extent that the 618
transferor is not considered to be the owner of the net assets 619
of the trust under sections 671 to 678 of the Internal Revenue 620
Code. 621

(c) With respect to a trust other than a charitable lead 622
trust, "qualifying beneficiary" has the same meaning as 623
"potential current beneficiary" as defined in section 1361(e) (2) 624
of the Internal Revenue Code, and with respect to a charitable 625
lead trust "qualifying beneficiary" is any current, future, or 626
contingent beneficiary, but with respect to any trust 627
"qualifying beneficiary" excludes a person or a governmental 628
entity or instrumentality to any of which a contribution would 629
qualify for the charitable deduction under section 170 of the 630
Internal Revenue Code. 631

(d) For the purposes of division (I) (3) (a) of this 632
section, the extent to which a trust consists directly or 633
indirectly, in whole or in part, of assets, net of any related 634
liabilities, that were transferred directly or indirectly, in 635
whole or part, to the trust by any of the sources enumerated in 636
that division shall be ascertained by multiplying the fair 637

market value of the trust's assets, net of related liabilities, 638
by the qualifying ratio, which shall be computed as follows: 639

(i) The first time the trust receives assets, the 640
numerator of the qualifying ratio is the fair market value of 641
those assets at that time, net of any related liabilities, from 642
sources enumerated in division (I) (3) (a) of this section. The 643
denominator of the qualifying ratio is the fair market value of 644
all the trust's assets at that time, net of any related 645
liabilities. 646

(ii) Each subsequent time the trust receives assets, a 647
revised qualifying ratio shall be computed. The numerator of the 648
revised qualifying ratio is the sum of (1) the fair market value 649
of the trust's assets immediately prior to the subsequent 650
transfer, net of any related liabilities, multiplied by the 651
qualifying ratio last computed without regard to the subsequent 652
transfer, and (2) the fair market value of the subsequently 653
transferred assets at the time transferred, net of any related 654
liabilities, from sources enumerated in division (I) (3) (a) of 655
this section. The denominator of the revised qualifying ratio is 656
the fair market value of all the trust's assets immediately 657
after the subsequent transfer, net of any related liabilities. 658

(iii) Whether a transfer to the trust is by or from any of 659
the sources enumerated in division (I) (3) (a) of this section 660
shall be ascertained without regard to the domicile of the 661
trust's beneficiaries. 662

(e) For the purposes of division (I) (3) (a) (i) of this 663
section: 664

(i) A trust is described in division (I) (3) (e) (i) of this 665
section if the trust is a testamentary trust and the testator of 666

that testamentary trust was domiciled in this state at the time 667
of the testator's death for purposes of the taxes levied under 668
Chapter 5731. of the Revised Code. 669

(ii) A trust is described in division (I)(3)(e)(ii) of 670
this section if the transfer is a qualifying transfer described 671
in any of divisions (I)(3)(f)(i) to (vi) of this section, the 672
trust is an irrevocable inter vivos trust, and at least one of 673
the trust's qualifying beneficiaries is domiciled in this state 674
for purposes of this chapter during all or some portion of the 675
trust's current taxable year. 676

(f) For the purposes of division (I)(3)(e)(ii) of this 677
section, a "qualifying transfer" is a transfer of assets, net of 678
any related liabilities, directly or indirectly to a trust, if 679
the transfer is described in any of the following: 680

(i) The transfer is made to a trust, created by the 681
decedent before the decedent's death and while the decedent was 682
domiciled in this state for the purposes of this chapter, and, 683
prior to the death of the decedent, the trust became irrevocable 684
while the decedent was domiciled in this state for the purposes 685
of this chapter. 686

(ii) The transfer is made to a trust to which the 687
decedent, prior to the decedent's death, had directly or 688
indirectly transferred assets, net of any related liabilities, 689
while the decedent was domiciled in this state for the purposes 690
of this chapter, and prior to the death of the decedent the 691
trust became irrevocable while the decedent was domiciled in 692
this state for the purposes of this chapter. 693

(iii) The transfer is made on account of a contractual 694
relationship existing directly or indirectly between the 695

transferor and either the decedent or the estate of the decedent 696
at any time prior to the date of the decedent's death, and the 697
decedent was domiciled in this state at the time of death for 698
purposes of the taxes levied under Chapter 5731. of the Revised 699
Code. 700

(iv) The transfer is made to a trust on account of a 701
contractual relationship existing directly or indirectly between 702
the transferor and another person who at the time of the 703
decedent's death was domiciled in this state for purposes of 704
this chapter. 705

(v) The transfer is made to a trust on account of the will 706
of a testator who was domiciled in this state at the time of the 707
testator's death for purposes of the taxes levied under Chapter 708
5731. of the Revised Code. 709

(vi) The transfer is made to a trust created by or caused 710
to be created by a court, and the trust was directly or 711
indirectly created in connection with or as a result of the 712
death of an individual who, for purposes of the taxes levied 713
under Chapter 5731. of the Revised Code, was domiciled in this 714
state at the time of the individual's death. 715

(g) The tax commissioner may adopt rules to ascertain the 716
part of a trust residing in this state. 717

(J) "Nonresident" means an individual or estate that is 718
not a resident. An individual who is a resident for only part of 719
a taxable year is a nonresident for the remainder of that 720
taxable year. 721

(K) "Pass-through entity" has the same meaning as in 722
section 5733.04 of the Revised Code. 723

(L) "Return" means the notifications and reports required 724

to be filed pursuant to this chapter for the purpose of 725
reporting the tax due and includes declarations of estimated tax 726
when so required. 727

(M) "Taxable year" means the calendar year or the 728
taxpayer's fiscal year ending during the calendar year, or 729
fractional part thereof, upon which the adjusted gross income is 730
calculated pursuant to this chapter. 731

(N) "Taxpayer" means any person subject to the tax imposed 732
by section 5747.02 of the Revised Code or any pass-through 733
entity that makes the election under division (D) of section 734
5747.08 of the Revised Code. 735

(O) "Dependents" means one of the following: 736

(1) For taxable years beginning on or after January 1, 737
2018, and before January 1, 2026, dependents as defined in the 738
Internal Revenue Code; 739

(2) For all other taxable years, dependents as defined in 740
the Internal Revenue Code and as claimed in the taxpayer's 741
federal income tax return for the taxable year or which the 742
taxpayer would have been permitted to claim had the taxpayer 743
filed a federal income tax return. 744

(P) "Principal county of employment" means, in the case of 745
a nonresident, the county within the state in which a taxpayer 746
performs services for an employer or, if those services are 747
performed in more than one county, the county in which the major 748
portion of the services are performed. 749

(Q) As used in sections 5747.50 to 5747.55 of the Revised 750
Code: 751

(1) "Subdivision" means any county, municipal corporation, 752

park district, or township. 753

(2) "Essential local government purposes" includes all 754
functions that any subdivision is required by general law to 755
exercise, including like functions that are exercised under a 756
charter adopted pursuant to the Ohio Constitution. 757

(R) "Overpayment" means any amount already paid that 758
exceeds the figure determined to be the correct amount of the 759
tax. 760

(S) "Taxable income" or "Ohio taxable income" applies only 761
to estates and trusts, and means federal taxable income, as 762
defined and used in the Internal Revenue Code, adjusted as 763
follows: 764

(1) Add interest or dividends, net of ordinary, necessary, 765
and reasonable expenses not deducted in computing federal 766
taxable income, on obligations or securities of any state or of 767
any political subdivision or authority of any state, other than 768
this state and its subdivisions and authorities, but only to the 769
extent that such net amount is not otherwise includible in Ohio 770
taxable income and is described in either division (S) (1) (a) or 771
(b) of this section: 772

(a) The net amount is not attributable to the S portion of 773
an electing small business trust and has not been distributed to 774
beneficiaries for the taxable year; 775

(b) The net amount is attributable to the S portion of an 776
electing small business trust for the taxable year. 777

(2) Add interest or dividends, net of ordinary, necessary, 778
and reasonable expenses not deducted in computing federal 779
taxable income, on obligations of any authority, commission, 780
instrumentality, territory, or possession of the United States 781

to the extent that the interest or dividends are exempt from 782
federal income taxes but not from state income taxes, but only 783
to the extent that such net amount is not otherwise includible 784
in Ohio taxable income and is described in either division (S) 785
(1) (a) or (b) of this section; 786

(3) Add the amount of personal exemption allowed to the 787
estate pursuant to section 642(b) of the Internal Revenue Code; 788

(4) Deduct interest or dividends, net of related expenses 789
deducted in computing federal taxable income, on obligations of 790
the United States and its territories and possessions or of any 791
authority, commission, or instrumentality of the United States 792
to the extent that the interest or dividends are exempt from 793
state taxes under the laws of the United States, but only to the 794
extent that such amount is included in federal taxable income 795
and is described in either division (S) (1) (a) or (b) of this 796
section; 797

(5) Deduct the amount of wages and salaries, if any, not 798
otherwise allowable as a deduction but that would have been 799
allowable as a deduction in computing federal taxable income for 800
the taxable year, had the work opportunity tax credit allowed 801
under sections 38, 51, and 52 of the Internal Revenue Code not 802
been in effect, but only to the extent such amount relates 803
either to income included in federal taxable income for the 804
taxable year or to income of the S portion of an electing small 805
business trust for the taxable year; 806

(6) Deduct any interest or interest equivalent, net of 807
related expenses deducted in computing federal taxable income, 808
on public obligations and purchase obligations, but only to the 809
extent that such net amount relates either to income included in 810
federal taxable income for the taxable year or to income of the 811

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| S portion of an electing small business trust for the taxable | 812 |
| year; | 813 |
| (7) Add any loss or deduct any gain resulting from sale, | 814 |
| exchange, or other disposition of public obligations to the | 815 |
| extent that such loss has been deducted or such gain has been | 816 |
| included in computing either federal taxable income or income of | 817 |
| the S portion of an electing small business trust for the | 818 |
| taxable year; | 819 |
| (8) Except in the case of the final return of an estate, | 820 |
| add any amount deducted by the taxpayer on both its Ohio estate | 821 |
| tax return pursuant to section 5731.14 of the Revised Code, and | 822 |
| on its federal income tax return in determining federal taxable | 823 |
| income; | 824 |
| (9) (a) Deduct any amount included in federal taxable | 825 |
| income solely because the amount represents a reimbursement or | 826 |
| refund of expenses that in a previous year the decedent had | 827 |
| deducted as an itemized deduction pursuant to section 63 of the | 828 |
| Internal Revenue Code and applicable treasury regulations. The | 829 |
| deduction otherwise allowed under division (S) (9) (a) of this | 830 |
| section shall be reduced to the extent the reimbursement is | 831 |
| attributable to an amount the taxpayer or decedent deducted | 832 |
| under this section in any taxable year. | 833 |
| (b) Add any amount not otherwise included in Ohio taxable | 834 |
| income for any taxable year to the extent that the amount is | 835 |
| attributable to the recovery during the taxable year of any | 836 |
| amount deducted or excluded in computing federal or Ohio taxable | 837 |
| income in any taxable year, but only to the extent such amount | 838 |
| has not been distributed to beneficiaries for the taxable year. | 839 |
| (10) Deduct any portion of the deduction described in | 840 |

section 1341(a)(2) of the Internal Revenue Code, for repaying 841
previously reported income received under a claim of right, that 842
meets both of the following requirements: 843

(a) It is allowable for repayment of an item that was 844
included in the taxpayer's taxable income or the decedent's 845
adjusted gross income for a prior taxable year and did not 846
qualify for a credit under division (A) or (B) of section 847
5747.05 of the Revised Code for that year. 848

(b) It does not otherwise reduce the taxpayer's taxable 849
income or the decedent's adjusted gross income for the current 850
or any other taxable year. 851

(11) Add any amount claimed as a credit under section 852
5747.059 of the Revised Code to the extent that the amount 853
satisfies either of the following: 854

(a) The amount was deducted or excluded from the 855
computation of the taxpayer's federal taxable income as required 856
to be reported for the taxpayer's taxable year under the 857
Internal Revenue Code; 858

(b) The amount resulted in a reduction in the taxpayer's 859
federal taxable income as required to be reported for any of the 860
taxpayer's taxable years under the Internal Revenue Code. 861

(12) Deduct any amount, net of related expenses deducted 862
in computing federal taxable income, that a trust is required to 863
report as farm income on its federal income tax return, but only 864
if the assets of the trust include at least ten acres of land 865
satisfying the definition of "land devoted exclusively to 866
agricultural use" under section 5713.30 of the Revised Code, 867
regardless of whether the land is valued for tax purposes as 868
such land under sections 5713.30 to 5713.38 of the Revised Code. 869

If the trust is a pass-through entity investor, section 5747.231 870
of the Revised Code applies in ascertaining if the trust is 871
eligible to claim the deduction provided by division (S) (12) of 872
this section in connection with the pass-through entity's farm 873
income. 874

Except for farm income attributable to the S portion of an 875
electing small business trust, the deduction provided by 876
division (S) (12) of this section is allowed only to the extent 877
that the trust has not distributed such farm income. 878

(13) Add the net amount of income described in section 879
641(c) of the Internal Revenue Code to the extent that amount is 880
not included in federal taxable income. 881

(14) Add or deduct the amount the taxpayer would be 882
required to add or deduct under division (A) (17) or (18) of this 883
section if the taxpayer's Ohio taxable income was computed in 884
the same manner as an individual's Ohio adjusted gross income is 885
computed under this section. 886

(15) Add, to the extent not otherwise included in 887
computing taxable income or Ohio taxable income for any taxable 888
year, the taxpayer's proportionate share of the amount of the 889
tax levied under section 5747.38 of the Revised Code and paid by 890
an electing pass-through entity for the taxable year. 891

(16) Add any income taxes deducted in computing federal 892
taxable income or Ohio taxable income to the extent the income 893
taxes were derived from income subject to a tax levied in 894
another state or the District of Columbia when such tax was 895
enacted for purposes of complying with internal revenue service 896
notice 2020-75. 897

(T) "School district income" and "school district income 898

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| tax" have the same meanings as in section 5748.01 of the Revised Code. | 899 900 |
| (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. | 901 902 903 904 |
| (V) "Limited liability company" means any limited liability company formed under former Chapter 1705. of the Revised Code as that chapter existed prior to February 11, 2022, Chapter 1706. of the Revised Code, or the laws of any other state. | 905 906 907 908 909 |
| (W) "Pass-through entity investor" means any person who, during any portion of a taxable year of a pass-through entity, is a partner, member, shareholder, or equity investor in that pass-through entity. | 910 911 912 913 |
| (X) "Banking day" has the same meaning as in section 1304.01 of the Revised Code. | 914 915 |
| (Y) "Month" means a calendar month. | 916 |
| (Z) "Quarter" means the first three months, the second three months, the third three months, or the last three months of the taxpayer's taxable year. | 917 918 919 |
| (AA) (1) "Modified business income" means the business income included in a trust's Ohio taxable income after such taxable income is first reduced by the qualifying trust amount, if any. | 920 921 922 923 |
| (2) "Qualifying trust amount" of a trust means capital gains and losses from the sale, exchange, or other disposition of equity or ownership interests in, or debt obligations of, a | 924 925 926 |

qualifying investee to the extent included in the trust's Ohio 927
taxable income, but only if the following requirements are 928
satisfied: 929

(a) The book value of the qualifying investee's physical 930
assets in this state and everywhere, as of the last day of the 931
qualifying investee's fiscal or calendar year ending immediately 932
prior to the date on which the trust recognizes the gain or 933
loss, is available to the trust. 934

(b) The requirements of section 5747.011 of the Revised 935
Code are satisfied for the trust's taxable year in which the 936
trust recognizes the gain or loss. 937

Any gain or loss that is not a qualifying trust amount is 938
modified business income, qualifying investment income, or 939
modified nonbusiness income, as the case may be. 940

(3) "Modified nonbusiness income" means a trust's Ohio 941
taxable income other than modified business income, other than 942
the qualifying trust amount, and other than qualifying 943
investment income, as defined in section 5747.012 of the Revised 944
Code, to the extent such qualifying investment income is not 945
otherwise part of modified business income. 946

(4) "Modified Ohio taxable income" applies only to trusts, 947
and means the sum of the amounts described in divisions (AA) (4) 948
(a) to (c) of this section: 949

(a) The fraction, calculated under section 5747.013, and 950
applying section 5747.231 of the Revised Code, multiplied by the 951
sum of the following amounts: 952

(i) The trust's modified business income; 953

(ii) The trust's qualifying investment income, as defined 954

in section 5747.012 of the Revised Code, but only to the extent 955
the qualifying investment income does not otherwise constitute 956
modified business income and does not otherwise constitute a 957
qualifying trust amount. 958

(b) The qualifying trust amount multiplied by a fraction, 959
the numerator of which is the sum of the book value of the 960
qualifying investee's physical assets in this state on the last 961
day of the qualifying investee's fiscal or calendar year ending 962
immediately prior to the day on which the trust recognizes the 963
qualifying trust amount, and the denominator of which is the sum 964
of the book value of the qualifying investee's total physical 965
assets everywhere on the last day of the qualifying investee's 966
fiscal or calendar year ending immediately prior to the day on 967
which the trust recognizes the qualifying trust amount. If, for 968
a taxable year, the trust recognizes a qualifying trust amount 969
with respect to more than one qualifying investee, the amount 970
described in division (AA) (4) (b) of this section shall equal the 971
sum of the products so computed for each such qualifying 972
investee. 973

(c) (i) With respect to a trust or portion of a trust that 974
is a resident as ascertained in accordance with division (I) (3) 975
(d) of this section, its modified nonbusiness income. 976

(ii) With respect to a trust or portion of a trust that is 977
not a resident as ascertained in accordance with division (I) (3) 978
(d) of this section, the amount of its modified nonbusiness 979
income satisfying the descriptions in divisions (B) (2) to (5) of 980
section 5747.20 of the Revised Code, except as otherwise 981
provided in division (AA) (4) (c) (ii) of this section. With 982
respect to a trust or portion of a trust that is not a resident 983
as ascertained in accordance with division (I) (3) (d) of this 984

section, the trust's portion of modified nonbusiness income 985
recognized from the sale, exchange, or other disposition of a 986
debt interest in or equity interest in a section 5747.212 987
entity, as defined in section 5747.212 of the Revised Code, 988
without regard to division (A) of that section, shall not be 989
allocated to this state in accordance with section 5747.20 of 990
the Revised Code but shall be apportioned to this state in 991
accordance with division (B) of section 5747.212 of the Revised 992
Code without regard to division (A) of that section. 993

If the allocation and apportionment of a trust's income 994
under divisions (AA) (4) (a) and (c) of this section do not fairly 995
represent the modified Ohio taxable income of the trust in this 996
state, the alternative methods described in division (C) of 997
section 5747.21 of the Revised Code may be applied in the manner 998
and to the same extent provided in that section. 999

(5) (a) Except as set forth in division (AA) (5) (b) of this 1000
section, "qualifying investee" means a person in which a trust 1001
has an equity or ownership interest, or a person or unit of 1002
government the debt obligations of either of which are owned by 1003
a trust. For the purposes of division (AA) (2) (a) of this section 1004
and for the purpose of computing the fraction described in 1005
division (AA) (4) (b) of this section, all of the following apply: 1006

(i) If the qualifying investee is a member of a qualifying 1007
controlled group on the last day of the qualifying investee's 1008
fiscal or calendar year ending immediately prior to the date on 1009
which the trust recognizes the gain or loss, then "qualifying 1010
investee" includes all persons in the qualifying controlled 1011
group on such last day. 1012

(ii) If the qualifying investee, or if the qualifying 1013
investee and any members of the qualifying controlled group of 1014

which the qualifying investee is a member on the last day of the 1015
qualifying investee's fiscal or calendar year ending immediately 1016
prior to the date on which the trust recognizes the gain or 1017
loss, separately or cumulatively own, directly or indirectly, on 1018
the last day of the qualifying investee's fiscal or calendar 1019
year ending immediately prior to the date on which the trust 1020
recognizes the qualifying trust amount, more than fifty per cent 1021
of the equity of a pass-through entity, then the qualifying 1022
investee and the other members are deemed to own the 1023
proportionate share of the pass-through entity's physical assets 1024
which the pass-through entity directly or indirectly owns on the 1025
last day of the pass-through entity's calendar or fiscal year 1026
ending within or with the last day of the qualifying investee's 1027
fiscal or calendar year ending immediately prior to the date on 1028
which the trust recognizes the qualifying trust amount. 1029

(iii) For the purposes of division (AA) (5) (a) (iii) of this 1030
section, "upper level pass-through entity" means a pass-through 1031
entity directly or indirectly owning any equity of another pass- 1032
through entity, and "lower level pass-through entity" means that 1033
other pass-through entity. 1034

An upper level pass-through entity, whether or not it is 1035
also a qualifying investee, is deemed to own, on the last day of 1036
the upper level pass-through entity's calendar or fiscal year, 1037
the proportionate share of the lower level pass-through entity's 1038
physical assets that the lower level pass-through entity 1039
directly or indirectly owns on the last day of the lower level 1040
pass-through entity's calendar or fiscal year ending within or 1041
with the last day of the upper level pass-through entity's 1042
fiscal or calendar year. If the upper level pass-through entity 1043
directly and indirectly owns less than fifty per cent of the 1044
equity of the lower level pass-through entity on each day of the 1045

upper level pass-through entity's calendar or fiscal year in 1046
which or with which ends the calendar or fiscal year of the 1047
lower level pass-through entity and if, based upon clear and 1048
convincing evidence, complete information about the location and 1049
cost of the physical assets of the lower pass-through entity is 1050
not available to the upper level pass-through entity, then 1051
solely for purposes of ascertaining if a gain or loss 1052
constitutes a qualifying trust amount, the upper level pass- 1053
through entity shall be deemed as owning no equity of the lower 1054
level pass-through entity for each day during the upper level 1055
pass-through entity's calendar or fiscal year in which or with 1056
which ends the lower level pass-through entity's calendar or 1057
fiscal year. Nothing in division (AA) (5) (a) (iii) of this section 1058
shall be construed to provide for any deduction or exclusion in 1059
computing any trust's Ohio taxable income. 1060

(b) With respect to a trust that is not a resident for the 1061
taxable year and with respect to a part of a trust that is not a 1062
resident for the taxable year, "qualifying investee" for that 1063
taxable year does not include a C corporation if both of the 1064
following apply: 1065

(i) During the taxable year the trust or part of the trust 1066
recognizes a gain or loss from the sale, exchange, or other 1067
disposition of equity or ownership interests in, or debt 1068
obligations of, the C corporation. 1069

(ii) Such gain or loss constitutes nonbusiness income. 1070

(6) "Available" means information is such that a person is 1071
able to learn of the information by the due date plus 1072
extensions, if any, for filing the return for the taxable year 1073
in which the trust recognizes the gain or loss. 1074

| | |
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| (BB) "Qualifying controlled group" has the same meaning as | 1075 |
| in section 5733.04 of the Revised Code. | 1076 |
| (CC) "Related member" has the same meaning as in section | 1077 |
| 5733.042 of the Revised Code. | 1078 |
| (DD) (1) For the purposes of division (DD) of this section: | 1079 |
| (a) "Qualifying person" means any person other than a | 1080 |
| qualifying corporation. | 1081 |
| (b) "Qualifying corporation" means any person classified | 1082 |
| for federal income tax purposes as an association taxable as a | 1083 |
| corporation, except either of the following: | 1084 |
| (i) A corporation that has made an election under | 1085 |
| subchapter S, chapter one, subtitle A, of the Internal Revenue | 1086 |
| Code for its taxable year ending within, or on the last day of, | 1087 |
| the investor's taxable year; | 1088 |
| (ii) A subsidiary that is wholly owned by any corporation | 1089 |
| that has made an election under subchapter S, chapter one, | 1090 |
| subtitle A of the Internal Revenue Code for its taxable year | 1091 |
| ending within, or on the last day of, the investor's taxable | 1092 |
| year. | 1093 |
| (2) For the purposes of this chapter, unless expressly | 1094 |
| stated otherwise, no qualifying person indirectly owns any asset | 1095 |
| directly or indirectly owned by any qualifying corporation. | 1096 |
| (EE) For purposes of this chapter and Chapter 5751. of the | 1097 |
| Revised Code: | 1098 |
| (1) "Trust" does not include a qualified pre-income tax | 1099 |
| trust. | 1100 |
| (2) A "qualified pre-income tax trust" is any pre-income | 1101 |

tax trust that makes a qualifying pre-income tax trust election 1102
as described in division (EE) (3) of this section. 1103

(3) A "qualifying pre-income tax trust election" is an 1104
election by a pre-income tax trust to subject to the tax imposed 1105
by section 5751.02 of the Revised Code the pre-income tax trust 1106
and all pass-through entities of which the trust owns or 1107
controls, directly, indirectly, or constructively through 1108
related interests, five per cent or more of the ownership or 1109
equity interests. The trustee shall notify the tax commissioner 1110
in writing of the election on or before April 15, 2006. The 1111
election, if timely made, shall be effective on and after 1112
January 1, 2006, and shall apply for all tax periods and tax 1113
years until revoked by the trustee of the trust. 1114

(4) A "pre-income tax trust" is a trust that satisfies all 1115
of the following requirements: 1116

(a) The document or instrument creating the trust was 1117
executed by the grantor before January 1, 1972; 1118

(b) The trust became irrevocable upon the creation of the 1119
trust; and 1120

(c) The grantor was domiciled in this state at the time 1121
the trust was created. 1122

(FF) "Uniformed services" means all of the following: 1123

(1) "Armed forces of the United States" as defined in 1124
section 5907.01 of the Revised Code; 1125

(2) The commissioned corps of the national oceanic and 1126
atmospheric administration; 1127

(3) The commissioned corps of the public health service. 1128

(GG) "Taxable business income" means the amount by which 1129
an individual's business income that is included in federal 1130
adjusted gross income exceeds the amount of business income the 1131
individual is authorized to deduct under division (A) (28) of 1132
this section for the taxable year. 1133

(HH) "Employer" does not include a franchisor with respect 1134
to the franchisor's relationship with a franchisee or an 1135
employee of a franchisee, unless the franchisor agrees to assume 1136
that role in writing or a court of competent jurisdiction 1137
determines that the franchisor exercises a type or degree of 1138
control over the franchisee or the franchisee's employees that 1139
is not customarily exercised by a franchisor for the purpose of 1140
protecting the franchisor's trademark, brand, or both. For 1141
purposes of this division, "franchisor" and "franchisee" have 1142
the same meanings as in 16 C.F.R. 436.1. 1143

(II) "Modified adjusted gross income" means Ohio adjusted 1144
gross income plus any amount deducted under divisions (A) (28) 1145
and (34) of this section for the taxable year. 1146

(JJ) "Qualifying Ohio educator" means an individual who, 1147
for a taxable year, qualifies as an eligible educator, as that 1148
term is defined in section 62 of the Internal Revenue Code, and 1149
who holds a certificate, license, or permit described in Chapter 1150
3319. or section 3301.071 of the Revised Code. 1151

(KK) "Professional employer organization," "professional 1152
employer organization agreement," and "professional employer 1153
organization reporting entity" have the same meanings as in 1154
section 4125.01 of the Revised Code. 1155

(LL) "Alternate employer organization" and "alternate 1156
employer organization agreement" have the same meanings as in 1157

section 4133.01 of the Revised Code. 1158

(MM) "Casino gaming" has the same meaning as in section 1159
3772.01 of the Revised Code, "lottery sports gaming" has the 1160
same meaning as in section 3770.23 of the Revised Code, "sports 1161
gaming" has the same meaning as in section 3775.01 of the 1162
Revised Code, and "video lottery terminal" has the same meaning 1163
as in section 3770.21 of the Revised Code. 1164

Section 2. That existing section 5747.01 of the Revised 1165
Code is hereby repealed." 1166

After line _____, insert: 1167

"Section 3. The amendment by this act of division (A) (44) 1168
of section 5747.01 of the Revised Code is intended to clarify 1169
the meaning of that division as it existed before the effective 1170
date of this section and is not intended to change its meaning 1171
in any way." 1172

The motion was _____ agreed to.

SYNOPSIS 1173

Pregnancy resource center income tax deduction correction 1174

R.C. 5747.01(A) (44); Section 3 1175

Corrects an error in the pregnancy resource center income 1176
tax deduction by replacing an errant Revised Code reference. 1177
States that this correction is intended to clarify the existing 1178
meaning of the deduction. 1179

_____ moved to amend as follows:

In line _____ of the title, after "_____" insert "122.09" 1
In line _____ of the title, after "_____" insert "and to modify the 2
process for transferring a transformational mixed use development (TMUD) 3
tax credit" 4
After line _____, insert: 5
"Section 1. That section 122.09 of the Revised Code be 6
amended to read as follows: 7
Sec. 122.09. (A) As used in this section: 8
(1) "Development costs" means all expenditures paid or 9
incurred by the property owner in completing a certified 10
transformational mixed use development project including 11
acquisition costs and all costs incurred before the project is 12
certified by the director of development. 13
(2) "Eligible expenditures" means certain expenditures 14
paid or incurred by the property owner in completing a certified 15
transformational mixed use development project after the project 16
is certified by the director of development, including 17
architectural or engineering fees, due diligence costs, hard and 18
soft construction costs, paid or incurred in connection with the 19
project and architectural and engineering fees and due diligence 20
costs incurred before the date the project is certified by the 21
director of development under division (C) of this section. 22

(3) "Property owner" means a person or persons holding a fee simple or leasehold interest in real property, including interests in real property acquired through a capital lease arrangement, and a person or persons in contract to acquire real property with the only remaining contractual contingency being receipt of an award under this section. "Owner" does not include the state or a state agency, or any political subdivision as defined in section 9.23 of the Revised Code. For the purpose of this division, "fee simple interest," "leasehold interest," and "capital lease" shall be construed in accordance with generally accepted accounting principles.

(4) "Transformational mixed use development" means a project that consists of eligible expenditures for new construction or the redevelopment, rehabilitation, expansion, or other improvement of vacant buildings or structures, or a combination of the foregoing, and that, inclusively:

(a) Will have a transformational economic impact on the project site;

(b) Integrates at least two of the following uses into one mixed use development:

(i) Office;

(ii) Residential;

(iii) Retail, which may include restaurant space;

(iv) Hotel and hospitality;

(v) Recreation.

(c) Satisfies one of the following criteria:

(i) If the project site is located within ten miles of a

major city, the project includes at least one new or previously
vacant building that is fifteen or more stories in height or has
a floor area of at least three hundred fifty thousand square
feet, or after completion will be the site of employment
accounting for at least five million dollars in annual payroll,
or includes two or more buildings that are connected to each
other, are located on the same parcel or on contiguous parcels,
and that collectively have a floor area of at least three
hundred fifty thousand square feet;

(ii) If the project site is not located within ten miles
of a major city, the project includes at least one new or
previously vacant building that is two or more stories in height
or has a floor area of at least seventy-five thousand square
feet or two or more new buildings that are located on the same
parcel or on contiguous parcels and that collectively have a
floor area of at least seventy-five thousand square feet.

A "transformational mixed use development" does not
include a project located wholly or partially in a
transformational major sports facility mixed-use project
district as defined in section 123.28 of the Revised Code.

(5) "Increase in tax collections" means the difference, if
positive, of the amount of state and local taxes estimated to be
derived from economic activity occurring within the project
site, but excluding any other phases of the development project
for developments completed in phases, during the completion
period minus the amount of such taxes that are estimated to be
derived from such economic activity in that site during the same
period if the transformational mixed use development project
were not certified by the director of development and completed.

(6) "Completion period" means the time period beginning on

the day after a transformational mixed use development project 80
is certified by the director of development and ending on the 81
fifth anniversary of the day the project is completed. 82

(7) "Contribute capital" means to invest, loan, or donate 83
cash in exchange for an equity interest in an asset, or a debt 84
instrument. 85

(8) "Major city" means a municipal corporation that has a 86
population greater than one hundred thousand. 87

(9) "Project site" means the land, and improvements 88
thereon, upon which a transformational mixed use development 89
will be constructed, which consists of a single parcel or 90
multiple parcels that are contiguous with one another, including 91
parcels separated only by a publicly dedicated road. 92

(B) The property owner of one or more parcels of land in 93
this state within which a transformational mixed use development 94
project is planned may apply to the director of development for 95
certification of the development project and preliminary 96
approval of a tax credit in an amount up to ten per cent of the 97
estimated eligible expenditures. Each application shall be filed 98
in the form and manner prescribed by the director and shall, at 99
minimum, include a development plan comprised of all of the 100
following information: 101

(1) The location of the project site and an indication of 102
whether it is located within ten miles of a major city; 103

(2) A detailed description of the proposed 104
transformational mixed use development project including site 105
plans, elevations, construction drawings, architectural 106
renderings, or other means sufficient to convey the appearance, 107
size, purposes, capacity, and scope of the project; 108

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| (3) A viable project budget supported by construction hard | 109 |
| cost estimates, organized by line item, that estimates the | 110 |
| development costs and eligible expenditures that have been or | 111 |
| will be incurred in the completion of the project; | 112 |
| (4) A viable financial plan showing both (a) at least | 113 |
| fifty-one per cent of the needed funding secured, as evidenced | 114 |
| by commitment letters, letters of intent, or terms sheets and | 115 |
| third party equity verification, and (b) a strategy for | 116 |
| obtaining any needed but not yet secured funding; | 117 |
| (5) An estimated schedule for the progression and | 118 |
| completion of the project; | 119 |
| (6) An assessment of the projected newly created economic | 120 |
| impact of and from the project based upon the projected increase | 121 |
| in tax collections during the completion period at the project | 122 |
| site, excluding economic activity existing at the time of or | 123 |
| before certification of the development project and preliminary | 124 |
| approval of a tax credit, prepared by an economic impact | 125 |
| consultant with experience performing economic impact studies in | 126 |
| Ohio and reviewed by an independent third party reviewer | 127 |
| retained by the director of development to ensure accuracy, | 128 |
| uniformity, consistency, and fairness; | 129 |
| (7) Evidence that the increase in tax collections during | 130 |
| the completion period will exceed ten per cent of the estimated | 131 |
| eligible expenditures reported under division (B) (3) of this | 132 |
| section; | 133 |
| (8) The portion of any tax credit issued that the | 134 |
| applicant would like issued to the property owner or to an | 135 |
| insurance company, financial institution, or other person based | 136 |
| upon capital contributions that have been made or will be made | 137 |

to the project; 138

(9) Evidence that, but for the applicant's receipt of the 139
credit, the project will not be completed. If any portion of the 140
project the applicant seeks certification and preliminary 141
approval for has commenced construction, excluding brownfield 142
remediation and demolition, or the project has closed on 143
construction financing, this division's standard is not met and 144
the project is not eligible for certification and preliminary 145
approval. 146

(C) (1) In determining whether to certify a project that is 147
the subject of an application submitted under division (B) of 148
this section, the director of development shall consider the 149
potential impact of the transformational mixed use development 150
on the project site in terms of architecture, accessibility to 151
pedestrians, retail entertainment and dining sales, job 152
creation, and revenue from sales, income, lodging, and property 153
taxes. The director shall not certify a project unless it 154
satisfies the following conditions: 155

(a) The project qualifies as a transformational mixed use 156
development project and satisfies all other criteria prescribed 157
by this section or by rule of the director; 158

(b) The estimated increase in tax collections from the 159
project site during the completion period exceeds ten per cent 160
of the estimated eligible expenditures for the project reported 161
under division (B) (3) of this section; 162

(c) The applicant will not be able to (i) close on 163
construction financing, (ii) commence construction, excluding 164
any brownfield remediation or demolition that may have already 165
been performed, and (iii) complete the project unless the 166

applicant receives the credit; 167

(d) If the project site is located within ten miles of a 168
major city, the estimated eligible expenditures to complete the 169
project exceed fifty million dollars. 170

In making a determination of whether or not to approve an 171
application, the director may conduct an interview of the 172
applicant. 173

(2) If the director of development approves an 174
application, the director shall issue a statement certifying the 175
associated transformational mixed use development project and 176
preliminarily approving a tax credit. The statement shall 177
stipulate that issuance of a tax credit certificate is 178
contingent upon completion of the transformational mixed use 179
development project as described in the development plan for the 180
project. The statement shall specify the estimated amount of the 181
tax credit preliminarily approved and the amount of credit 182
preliminarily approved for each person identified in the 183
application pursuant to division (B)(8) of this section, but 184
state that the amount of the credit is dependent upon 185
determination of the actual eligible expenditures attributed to 186
the project. 187

The amount of the credit shall not exceed the amount 188
applied for in the application approved by the director. 189

(3) The total estimated amount of the tax credit shall 190
equal up to ten per cent of the estimated eligible expenditures 191
for the project as reported in the project development plan 192
pursuant to division (B) of this section. The estimated credit 193
amounts may be reduced by the director of development as a 194
condition of certifying the project if such a reduction is 195

necessary to comply with the limitations on the amount of 196
credits that may be preliminarily approved as prescribed by 197
division (C) (5) of this section. The estimated credit amounts 198
shall not be adjusted after the statement described in division 199
(C) (2) of this section has been issued, except as provided by 200
division (G) of this section. 201

(4) If the director of development denies an application, 202
the director shall notify the applicant of the reason or reasons 203
for such determination. The director's determination is final, 204
but an applicant may revise and resubmit a previously denied 205
application in a future year. 206

(5) (a) The director of development may not preliminarily 207
approve more than one hundred twenty-five million dollars of new 208
estimated tax credits in each of fiscal years 2026 and 2027. The 209
director shall not preliminarily approve any dollar amount of 210
new estimated tax credits under this section in any fiscal year 211
after fiscal year 2027 unless specifically authorized by an act 212
of the general assembly. 213

Tax credits preliminarily approved under this section in 214
preceding fiscal years and for which preliminary approval was 215
rescinded in the fiscal year immediately preceding the current 216
fiscal year shall be available for preliminary approval under 217
this section in the current fiscal year. Credit amounts 218
available due to such rescission do not apply towards the one 219
hundred twenty-five million dollar limit prescribed in this 220
division. 221

(b) Except as provided in division (C) (6) of this section, 222
not more than eighty-five million dollars of estimated new tax 223
credits, plus an amount equal to two-thirds of any credits for 224
which preliminary approval was rescinded in the preceding fiscal 225

year, may be preliminarily approved in connection with projects 226
that are located within ten miles of a major city in the current 227
fiscal year. 228

(c) Not more than twenty million dollars of estimated tax 229
credits may be preliminarily approved in connection with the 230
same transformational mixed use development project. 231

(6) If, for the current fiscal year, the dollar amount of 232
tax credits applied for under division (B) of this section in 233
connection with projects that are not located within ten miles 234
of a major city exceeds forty million dollars, plus an amount 235
equal to one-third of any credits for which preliminary approval 236
was rescinded in the preceding fiscal year, the director of 237
development shall rank those applications and certify and 238
preliminarily approve tax credits for the associated projects in 239
order, pursuant to division (C) (7) of this section. If the 240
dollar amount of tax credits applied for under division (B) of 241
this section in connection with such projects is less than that 242
amount, the difference shall be available for projects within 243
ten miles of a major city. 244

If, for the current fiscal year, the dollar amount of tax 245
credits applied for in connection with projects located within 246
ten miles of a major city exceeds eighty-five million dollars, 247
plus an amount equal to two-thirds of any credits for which 248
preliminary approval was rescinded in the previous fiscal year 249
and the amount of funds initially reserved for projects more 250
than ten miles from a major city but unawarded to such projects, 251
the director shall rank those applications and certify the 252
associated projects in order, pursuant to division (C) (7) of 253
this section. 254

(7) When ranking is required under division (C) (6) of this 255

section, the director of development shall compare applicant 256
projects that are within ten miles of a major city to other 257
applicant projects that are within ten miles of a major city, 258
and the director shall compare applicant projects that are more 259
than ten miles outside of a major city with other applicant 260
projects that are more than ten miles outside of a major city. 261
The director shall apply a point value to applications according 262
to the following criteria: 263

(a) Up to ten points based on comparative measurement of 264
physical scope of the projects as measured by gross square 265
footage of vertical improvements including new construction and 266
renovated space. The largest project in terms of physical scope 267
shall receive ten points and the remaining projects shall 268
receive points based on a percentage basis in proportion to each 269
project's relative size as compared to the largest project in 270
that location category, by gross square footage±. 271

(b) Up to five points based on a comparative measurement 272
of the density of the new project as measured by a building to 273
land ratio using the gross square footage of new construction 274
and renovated space and the gross land square footage of the 275
project parcels excluding submerged land. The highest ratio in 276
terms of building to land ratio shall receive five points and 277
the remaining projects shall receive points based on a 278
percentage basis in proportion to each project's relative ratio 279
as compared to the highest project ratio±. 280

(c) Up to ten points based on an evaluation of the 281
distribution of project end uses, with preference given to 282
projects with greater variety and distribution of uses; 283

(d) Up to fourteen points based on the project's receipt 284
of necessary government approvals and local support, available 285

| | |
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| as follows: | 286 |
| (i) Two points for zoning approval or evidence, in the form of a letter from the governmental body with jurisdiction over the zoning of the project site, that the project site already has the necessary zoning for the project; | 287 288 289 290 |
| (ii) Two points for planning commission approval or evidence that planning commission approval is not required; | 291 292 |
| (iii) Two points available for existing utility connections or commitments to establish utility connections including water, sewer, sanitary storm, and electric documented by utility service letters; | 293 294 295 296 |
| (iv) Two points for an approved and executed development agreement with each municipal corporation or township in which the development project is proposed; | 297 298 299 |
| (v) Two points for approved construction drawings and issuance of construction permits for the entirety of the scope of work set forth in the application; | 300 301 302 |
| (vi) Up to two points available for letters in support of the project and the application. One point is available for a letter in support of the project and the application from the mayor, city manager, or other chief executive of each municipal corporation or township, and one point is available for a letter in support of the project and the application from the chief executive of each county, where the development project is to be located. | 303 304 305 306 307 308 309 310 |
| (vii) Two points available for documented financial support for the project from each municipal corporation or township in which the project is located, which may include tax increment financing or creation of a community reinvestment area | 311 312 313 314 |

under section 3735.66 of the Revised Code. 315

(e) Up to ten points based on the committed funding 316
sources as a percentage of total development costs. A project 317
that has funding commitments for all projected development costs 318
shall receive ten points, and projects with funding commitments 319
for less than all projected development costs shall receive a 320
number of points based on the relative amount of committed 321
funding compared to total development costs of the given 322
project. 323

The funding commitments may take into account the 324
monetized value of the certificate applied for under this 325
section so long as the applicant provides a letter of intent or 326
commitment to purchase that certificate if issued. Letters of 327
intent or loan commitments are required to earn points for any 328
financing that is a funding source in this category and any such 329
letter of intent or loan commitment may be subject to the 330
receipt of an award under this section. 331

(f) Up to five points based on purchase or lease 332
commitments from end users for the space created by the project. 333
Projects that have received commitments for all space shall 334
receive five points, and projects with less than all end users 335
committed shall be allocated points based on the relative square 336
footage of committed space compared to total project square 337
footage. 338

(g) Up to ten points for projects in areas of higher 339
relative walkability as measured by the United States 340
environmental protection agency's walkability index for the 341
project's census tract with projects in areas designated as the 342
highest level of walkability receiving ten points and projects 343
in areas with lower levels of walkability receiving proportional 344

| | |
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| points; | 345 |
| (h) Up to five points based on a comparative measurement | 346 |
| of total retail, entertainment, and dining sales to be generated | 347 |
| by the project. Projects generating the largest return on | 348 |
| investment shall receive five points, and the remaining projects | 349 |
| shall be allocated points based on relative return on investment | 350 |
| in comparison to the highest scoring project in this category. | 351 |
| (i) Up to five points based on a comparative measurement | 352 |
| of the total new payroll to be generated by the project. | 353 |
| Projects generating the largest return on investment shall | 354 |
| receive five points, and remaining projects shall be allocated | 355 |
| points based on relative return on investment in comparison to | 356 |
| the highest scoring project in this category. | 357 |
| (j) Up to twenty points based on a comparative measurement | 358 |
| of the total sales, income, lodging, and property taxes to be | 359 |
| generated by the project. Projects generating the largest return | 360 |
| on investment shall receive twenty points, and remaining | 361 |
| projects shall be allocated points based on relative return on | 362 |
| investment in comparison to the highest scoring project in this | 363 |
| category. | 364 |
| (k) Up to six points for community impacts, available as | 365 |
| follows: | 366 |
| (i) Two points for evidence that the project supports the | 367 |
| vision and goals stated in the local master plan or other | 368 |
| economic development strategy adopted by the local | 369 |
| jurisdiction; | 370 |
| (ii) Two points for the projects that provide community | 371 |
| gathering, event, park, or other similar space open to the | 372 |
| public. Projects that incorporate public space that accounts for | 373 |

ten per cent or more public space relative to the total square
footage of all project end uses will receive two points. 374
375
Projects that incorporate public space that accounts for less 376
than ten per cent but greater than zero per cent public space 377
relative to the total square footage of all project end uses 378
will receive one point. 379

(iii) Two points for projects that include remediation of 380
a brownfield or the rehabilitation of a building or structure 381
that is one hundred per cent vacant for the twelve months 382
immediately preceding the date of application. As used in this 383
division "brownfield" has the same meaning as in section 384
122.6511 of the Revised Code. 385

(8) When calculating the economic impact of a project 386
previously completed and future phases of a phased development 387
are not permitted to be included in the economic impact analysis 388
or scoring. 389

(D) Within twelve months of the date a project is 390
certified, the property owner shall provide the director of 391
development with an updated schedule for the progression and 392
completion of the project and documentation sufficient to 393
demonstrate that construction of the project has begun. If the 394
property owner does not provide the schedule and documentation 395
or if construction of the project has not begun within the time 396
prescribed by this division, the director shall rescind 397
certification of the project and send notice of the rescission 398
to the property owner. A property owner that receives notice of 399
rescission may submit a new application concerning the same 400
project under division (B) of this section. 401

(E) An applicant that is preliminarily approved for a tax 402
credit under this section may sell or transfer the rights to all 403

or a portion of that credit to one or more persons. The 404
applicant shall notify the ~~tax credit authority~~ director of 405
development upon selling or transferring the rights to the 406
credit. The notice shall identify the person or persons to which 407
the credit was sold or transferred and the credit amount sold or 408
transferred to each such person. A credit may be divided among 409
multiple purchasers through more than one transaction and any 410
person to whom the right to claim all or a portion of a credit 411
was transferred may transfer that right, in whole or in part, to 412
another person. 413

(F) (1) The property owner shall notify the director of 414
development upon completion of a certified transformational 415
mixed use development project. The notification shall include a 416
report prepared by a third-party certified public accountant 417
that contains a detailed accounting of the actual development 418
costs and eligible expenditures attributed to the project. 419

(2) Upon receiving such a notice, the director of 420
development shall issue a tax credit certificate to each 421
applicant, or other person identified in the application 422
pursuant to division (B) (8) of this section, that is 423
preliminarily approved for a credit associated with the project. 424

(G) The value of the tax credit certificates issued in 425
connection with the transformational mixed use development 426
project shall be computed as the lesser of the amount 427
preliminarily approved for the tax credit or ten per cent of the 428
actual eligible expenditures attributed to the project. 429

(H) The aggregate value of all tax credit certificates 430
issued under this section for the same transformational mixed 431
use development project shall not exceed (1) ten per cent of the 432
actual eligible expenditures of that project or (2) the 433

estimated credit amount preliminarily approved by the director 434
of development in connection with the project. 435

(I) Issuance of a tax credit certificate under this 436
section does not represent a verification or certification by 437
the director of development of the actual eligible expenditures 438
of the project. Such amounts are subject to inspection and 439
examination by other state agencies. 440

(J) Upon the issuance of a tax credit certificate under 441
this section, the director of development shall certify to the 442
superintendent of insurance and the tax commissioner (1) the 443
name of each person that was issued a tax credit certificate, 444
(2) whether a person acquired the rights to the tax credit 445
certificate from the property owner, (3) the credit amount shown 446
on each tax credit certificate, and (4) any other information 447
required by the rules adopted under this section. A person that 448
holds the rights to a tax credit certificate issued under this 449
section may claim a tax credit under section 5725.35, 5726.62, 450
5729.18, or 5747.87 of the Revised Code, subject to any 451
limitations in those sections. 452

(K) The director of development shall publish information 453
about each transformational mixed use development on the web 454
site of the department of development not later than the first 455
day of August following certification of the project. The 456
director shall update the published information annually until 457
the project is complete and the credit or credits are fully 458
claimed. The published information shall include all of the 459
following: 460

(1) The location of the transformational mixed use 461
development and the name by which it is known; 462

| | |
|--|--|
| (2) The estimated schedule for progression and completion of the project included in the development plan pursuant to division (B) (4) of this section; | 463 464 465 |
| (3) The assessment of the projected economic impact of the project included in the development plan pursuant to division (B) (5) of this section; | 466 467 468 |
| (4) The evidence supporting the estimated increase in tax collections included in the development plan pursuant to division (B) (6) of this section, except that the director may omit any proprietary or sensitive information included in such evidence; | 469 470 471 472 473 |
| (5) The estimated eligible expenditures that have been or will be incurred in completion of the project; | 474 475 |
| (6) A copy of each report submitted to the director of development by the applicant under division (D) of this section. | 476 477 |
| (L) The director of development, in accordance with Chapter 119. of the Revised Code, shall adopt rules that establish all of the following: | 478 479 480 |
| (1) Forms and procedures by which applicants may apply for a transformational mixed use development tax credit, and any deadlines for applying; | 481 482 483 |
| (2) Criteria and procedures for reviewing, evaluating, ranking, and approving applications within the limitations prescribed by this section, including rules prescribing the timing and frequency by which the director of development must rank applications and preliminarily approve tax credits under division (C) of this section; | 484 485 486 487 488 489 |
| (3) Eligibility requirements for obtaining a tax credit | 490 |

| | |
|--|------------|
| certificate under this section; | 491 |
| (4) The form of the tax credit certificate; | 492 |
| (5) Reporting requirements and monitoring procedures; | 493 |
| (6) Procedures for computing the increase in tax collections within the project site; | 494 495 |
| (7) Any other rules necessary to implement and administer this section. | 496 497 |
| Section 2. That existing section 122.09 of the Revised Code is hereby repealed." | 498 499 |

The motion was _____ agreed to.

| | |
|--|--------------------------|
| <u>SYNOPSIS</u> | 500 |
| TMUD tax credit transfers | 501 |
| R.C. 122.09 | 502 |
| Modifies the procedure for transferring a transformational mixed use development (TMUD) tax credit by requiring the transferor to notify the Director of Development of any such transfer, instead of the Tax Credit Authority. | 503 504 505 506 |

_____ moved to amend as follows:

In line _____ of the title, after "_____" insert "to amend Section 1
291.20 of H.B. 96 of the 136th General Assembly" 2

In line _____ of the title, after "_____" insert "to modify an 3
existing earmark" 4

After line _____, insert: 5

"**Section 1.** That Section 291.20 of H.B. 96 of the 136th 6
General Assembly be amended to read as follows: 7

Sec. 291.20. MOTHERS AND CHILDREN SAFETY NET SERVICES 8

Of the foregoing appropriation item 440416, Mothers and 9
Children Safety Net Services, up to \$200,000 in each fiscal year 10
may be used to assist families with children who have hearing 11
loss or hearing disorders under twenty-six years of age in 12
purchasing hearing aids and hearing assistive technology. The 13
Director of Health shall adopt rules governing the distribution 14
of these funds, including rules that do both of the following: 15
(1) establish eligibility criteria to include families with 16
incomes at or below four hundred per cent of the federal poverty 17
guidelines as defined in section 5101.46 of the Revised Code and 18
(2) develop a sliding scale of disbursements under this section 19
based on family income. The Director may adopt other rules as 20
necessary to implement this section. Rules adopted under this 21
section shall be adopted in accordance with Chapter 119. of the 22

| | |
|--|--|
| Revised Code. | 23 |
| FREE CLINIC SAFETY NET SERVICES | 24 |
| The foregoing appropriation item 440431, Free Clinic Safety Net Services, shall be provided to the Charitable Healthcare Network. Funds may be used to reimburse free clinics for health care services provided, as well as for administrative services, information technology costs, infrastructure repair, or other clinic necessities. Additionally, the Director of Health may designate up to five per cent of the appropriation in each fiscal year to pay the administrative costs the Department of Health incurs for operating the program. | 25 26 27 28 29 30 31 32 33 |
| AIDS PREVENTION | 34 |
| The foregoing appropriation item 440444, AIDS Prevention, shall be used to administer educational and other prevention initiatives. | 35 36 37 |
| FQHC PRIMARY CARE WORKFORCE INITIATIVE | 38 |
| The foregoing appropriation item 440465, FQHC Primary Care Workforce Initiative, shall be provided to the Ohio Association of Community Health Centers to administer the FQHC Primary Care Workforce Initiative. The Initiative shall provide medical, dental, behavioral health, physician assistant, and advanced practice nursing students with clinical rotations through federally qualified health centers. Additionally, the Director of Health may designate up to five per cent of the appropriation in each fiscal year to pay the administrative costs the Department of Health incurs for operating the program. | 39 40 41 42 43 44 45 46 47 48 |
| CHRONIC DISEASE, INJURY PREVENTION, AND DRUG OVERDOSE | 49 |
| Of the foregoing appropriation item 440482, Chronic | 50 |

Disease, Injury Prevention, and Drug Overdose, \$1,200,000 in 51
fiscal year 2026 and \$200,000 in fiscal year 2027 shall be used 52
to administer the Parkinson's disease registry, in accordance 53
with section 3701.25 of the Revised Code, and the stroke 54
registry database, in accordance with section 3727.131 of the 55
Revised Code. The Department of Health shall develop the 56
Parkinson's disease registry utilizing an existing public health 57
population system managed under the Department. 58

Of the foregoing appropriation item 440482, Chronic 59
Disease, Injury Prevention, and Drug Overdose, \$250,000 in 60
fiscal year 2026 shall be used to support the YMCA's Safety 61
Around Water drowning prevention program. Funds shall be 62
distributed as grants to nonprofit and community organizations 63
to provide swim lessons to at-risk youth and water safety 64
education to at-risk youth and adults. 65

The remainder of appropriation item 440482, Chronic 66
Disease, Injury Prevention, and Drug Overdose, shall be used to 67
support the Department of Health's ongoing health improvement 68
and wellness efforts, health promotion, and related activities. 69

HEALTH PROGRAM SUPPORT 70

Of the forgoing appropriation item 440485, Health Program 71
Support, \$10,000,000 in each fiscal year shall be used by the 72
Department of Health, in consultation with the Department of 73
Education and Workforce, to support school-based health centers 74
in high-need counties, as determined by the departments. Prior 75
to establishing a patient-provider relationship with a minor, a 76
school-based health center shall obtain general consent to treat 77
the child from the child's parent, legal guardian, grandparent 78
acting under section 3109.65 of the Revised Code, or other 79
person authorized under Ohio law to consent to the child's 80

medical care. This does not apply in emergency situations, first 81
aid, other unanticipated minor health care services, or health 82
care services provided pursuant to a student's IEP or a school 83
district's obligation under section 504 of the "Rehabilitation 84
Act of 1973," 29 U.S.C. 794. 85

Of the foregoing appropriation item 440485, Health Program 86
Support, \$1,000,000 in each fiscal year shall be distributed to 87
Ohio organizations currently providing all of the following 88
services: wraparound care, including multidisciplinary clinical 89
care; local case management services by health care 90
professionals; durable medical and augmentative communication 91
devices; state and federal advocacy; and support groups and 92
patient grants for those diagnosed with amyotrophic lateral 93
sclerosis (ALS). The distribution of funds shall be based on 94
each awarded organization's identified Ohio county coverage and 95
by the prevalence rate of persons living with ALS using the most 96
recent population estimates available from the United States 97
Census Bureau. Funds shall be used to support persons living 98
with ALS, including any of the following: wraparound care, case 99
management, purchase and distribution of durable medical 100
equipment and augmentative communication devices, and patient 101
grants for disease-related expenses. Funding is required to be 102
designated in service to Ohioans and shall not be used for 103
persons living outside of the state of Ohio. 104

Of the foregoing appropriation item 440485, Health Program 105
Support, \$125,000 in each fiscal year shall be provided to Ohio 106
Adolescent Health Centers to support sexual risk avoidance 107
programs in schools. 108

Of the foregoing appropriation item 440485, Health Program 109
Support, \$300,000 in fiscal year 2026 shall be distributed to 110

the Transplant House of Cleveland to support organ transplant 111
recipients and caregivers. 112

Of the foregoing appropriation item 440485, Health Program 113
Support, \$1,000,000 in each fiscal year shall be distributed to 114
hospitals and used to support graduate medical education 115
residency slots for residents placed in family medicine or 116
psychiatry fields. The Department shall establish requirements 117
regarding the distribution of funds, including the requirement 118
that funds are used to support residents placed in family 119
medicine or psychiatry slots. 120

Of the foregoing appropriation item 440485, Health Program 121
Support, \$62,500 in each fiscal year shall be provided to the 122
Domestic Violence Project, Inc. to support the addition of a 123
Community Educator position. 124

Of the foregoing appropriation item 440485, Health Program 125
Support, \$1,000,000 in each fiscal year shall be provided to 126
Memorial Hospital for the Mid-Ohio Cardiovascular Health 127
Improvement Initiative. 128

Of the foregoing appropriation item 440485, Health Program 129
Support, \$250,000 in fiscal year 2026 shall be used to provide 130
fellowship stipends to Dayton Children's Hospital for pediatric 131
therapy students interested in prioritized regional needs, as 132
identified by the hospital. 133

TOXICOLOGY SCREENINGS 134

The foregoing appropriation item 440495, Toxicology 135
Screenings, shall be used to reimburse county coroners in 136
counties in which the coroner has performed toxicology 137
screenings on victims of a drug overdose. The Director of Health 138
shall transfer the funds to the counties in proportion to the 139

| | |
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| numbers of toxicology screenings performed per county. | 140 |
| CHILDREN'S VISION SERVICES | 141 |
| The foregoing appropriation item 440496, Children's Vision Services, shall be used to support the provision of vision care services as described in Section 291.30 of this act <u>H.B. 96 of the 136th General Assembly.</u> | 142 143 144 145 |
| TARGETED HEALTH CARE SERVICES-OVER 21 | 146 |
| The foregoing appropriation item 440507, Targeted Health Care Services-Over 21, shall be used to administer the Cystic Fibrosis Program and to implement the Hemophilia Insurance Premium Payment Program. The Department of Health shall expend up to \$100,000 in each fiscal year to implement the Hemophilia Insurance Premium Payment Program. | 147 148 149 150 151 152 |
| The foregoing appropriation item 440507, Targeted Health Care Services-Over 21, shall also be used to do the following: cover services provided to adults over the age of twenty-one with Cystic Fibrosis who are eligible for treatment under the Cystic Fibrosis Program; provide essential medications; and pay the copayments for drugs approved by the Department of Health and covered by Medicare Part D that are dispensed to Program for Children and Youth with Special Health Care Needs participants for the Cystic Fibrosis Program. | 153 154 155 156 157 158 159 160 161 |
| LEAD ABATEMENT | 162 |
| The foregoing appropriation item 440527, Lead Abatement, shall be used by the Department of Health to distribute funds to local governments for projects that include, but are not limited to, lead hazard control and housing rehabilitation initiatives that expand the Department's lead hazard control and prevention efforts. | 163 164 165 166 167 168 |

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|---|---|
| YOUTH HOMELESSNESS | 169 |
| Of the foregoing appropriation item 440672, Youth Homelessness, \$250,000 in each fiscal year shall be distributed to the Star House for its Drop-In Centers and its Carol Stewart Village, or its other expansion projects, to provide services to homeless youth. | 170 171 172 173 174 |
| Of the foregoing appropriation item 440672, Youth Homelessness, shall be used to address homelessness in youth and pregnant women by providing assertive outreach to provide stable housing, including recovery housing. No funds shall be distributed to youth shelters that promote social gender transition, in which an individual goes from identifying with and living as a gender that corresponds to the individual's biological sex to identifying with and living as a gender different from the individual's biological sex. | 175 176 177 178 179 180 181 182 183 |
| EMERGENCY PREPARATION AND RESPONSE | 184 |
| The foregoing appropriation item 440605, Emergency Preparation and Response, shall be used to support public health emergency preparedness and response efforts. This appropriation may also be used to support data infrastructure projects and other data analysis and analytics work. | 185 186 187 188 189 |
| CASH TRANSFER FROM THE CONTROLLING BOARD EMERGENCY PURPOSES/CONTINGENCIES FUND TO THE GENERAL OPERATIONS FUND | 190 191 |
| On July 1 of each fiscal year, or as soon as possible thereafter, the Director of Budget and Management shall transfer up to \$2,500,000 cash from the Controlling Board Emergency Purposes/Contingencies Fund (Fund 5KM0) to the General Operations Fund (Fund 4700). | 192 193 194 195 196 |
| FEE SUPPORTED PROGRAMS | 197 |

Of the foregoing appropriation item 440647, Fee Supported Programs, \$2,160,000 in each fiscal year shall be used to distribute subsidies, on a per capita basis, to local health departments accredited through the Public Health Accreditation Board, or local health departments that are in the process of earning accreditation.

Of the foregoing appropriation item 440647, Fee Supported Programs, \$1,840,000 in each fiscal year shall be used to distribute subsidies to local health departments accredited through the Public Health Accreditation Board on a per capita basis.

CHILDREN AND YOUTH WITH SPECIAL HEALTH CARE NEEDS AUDIT

The Children and Youth with Special Health Care Needs Audit Fund (Fund 4770) shall receive revenue from audits of hospitals and recoveries from third-party payers. Moneys may be expended for payment of audit settlements and for costs directly related to obtaining recoveries from third-party payers and for encouraging Program for Children and Youth with Special Health Care Needs recipients to apply for third-party benefits. Moneys also may be expended for payments for diagnostic and treatment services on behalf of children and youth with special health care needs, as defined in division (A) of section 3701.022 of the Revised Code, and Ohio residents who are twenty-one or more years of age and who are suffering from cystic fibrosis or hemophilia. Moneys may also be expended for administrative expenses incurred in operating the Program for Children and Youth with Special Health Care Needs.

GENETICS SERVICES

The foregoing appropriation item 440608, Genetics

Services, shall be used by the Department of Health to 227
administer programs authorized by sections 3701.501 and 3701.502 228
of the Revised Code. None of these funds shall be used to 229
counsel or refer for abortion. 230

TOBACCO USE PREVENTION, CESSATION, AND ENFORCEMENT 231

Of the foregoing appropriation item 440656, Tobacco Use 232
Prevention, Cessation, and Enforcement, \$1,000,000 in each 233
fiscal year shall be used by the Director of Health, in 234
consultation with the Director of Children and Youth, to award 235
funds to private, nonprofit, or government entities. The 236
Directors shall determine how the funds are to be distributed, 237
but shall prioritize awards to entities that serve women who 238
reside in communities that have the highest infant mortality 239
rates in this state, as identified under section 3701.142 of the 240
Revised Code. Recognizing the significant health risks posed to 241
women and their children by tobacco use during and after 242
pregnancy, the Department of Health shall award grants to 243
private, nonprofit, or government entities that demonstrate the 244
ability to deliver evidence-based tobacco cessation 245
interventions to women. 246

The remainder of appropriation item 440656, Tobacco Use 247
Prevention, Cessation, and Enforcement, shall be used to 248
administer tobacco use prevention and cessation activities and 249
programs, to administer compliance checks, retailer education, 250
and programs related to legal age restrictions, and to enforce 251
the Ohio Smoke-Free Workplace Act. 252

CHILDREN AND YOUTH WITH SPECIAL HEALTH CARE NEEDS - COUNTY 253
ASSESSMENTS 254

The foregoing appropriation item 440607, Children and 255

Youth with Special Health Care Needs - County Assessments, shall 256
be used to make payments under division (E) of section 3701.023 257
of the Revised Code. 258

FEDERAL PUBLIC HEALTH PROGRAMS 259

Of the foregoing appropriation item 440618, Federal Public 260
Health Programs, and any other eligible appropriation items, 261
except for General Revenue Fund appropriation items, in the 262
Department of Health's budget, a total of \$7,800,000 in each 263
fiscal year shall be provided to Ohio Adolescent Health Centers. 264

Section 2. That existing Section 291.20 of H.B. 96 of the 265
136th General Assembly is hereby repealed." 266

The motion was _____ agreed to.

SYNOPSIS 267

Department of Health 268

Sections 1 and 2 (amends Section 291.20 of H.B. 96 of the 269
136th G.A.) 270

Makes changes to an existing earmark of \$7,800,000 in each 271
fiscal year in Fund 3920 ALI 440618, Federal Public Health 272
Programs, for Ohio Adolescent Health Centers, to allow any other 273
eligible ALIs in ODH's budget, except for GRF ALIs, to also be 274
used to support the earmark. 275

_____ moved to amend as follows:

In line _____ of the title, after "_____" insert "and to amend Sections 357.10, 387.10 as subsequently amended, and 387.13 as subsequently amended of H.B. 2 of the 135th General Assembly"

In line _____ of the title, after "_____" insert ", to modify certain capital reappropriations for the biennium ending June 30, 2026, and to make an appropriation"

After line _____, insert:

"Section 1. That Sections 357.10, 387.10 (as amended by S.B. 54 of the 135th General Assembly), and 387.13 (as amended by S.B. 54 of the 135th General Assembly) of H.B. 2 of the 135th General Assembly be amended to read as follows:

Sec. 357.10.

| | | | | |
|---|--------|---|---|------------------|
| | 1 | 2 | 3 | |
| A | | CCC CUYAHOGA COMMUNITY COLLEGE | | |
| B | | | | Reappropriations |
| C | | Higher Education Improvement Taxable Fund (Fund 7024) | | |
| D | C37865 | Workforce Based Training and Equipment - Taxable | | \$1,110 |

| | | | |
|---|---|---|----------------------|
| E | C37875 | Solon Innovation Center - Taxable | \$2,250 |
| F | TOTAL Higher Education Improvement Taxable Fund | | \$3,360 |
| G | Higher Education Improvement Fund (Fund 7034) | | |
| H | C37800 | Basic Renovations | \$900,000 |
| I | C37853 | CWRU Dental Clinic Relocation | \$200,000 |
| J | C37856 | MetroHealth West 25th Street Corridor Revitalization | \$11,250 |
| K | C37859 | Bay Village Emergency Shelter | \$32,500 |
| L | C37861 | Greater Cleveland Food Bank | \$250,000 |
| M | C37862 | Cleveland Institute of Art Interactive Media Lab | \$150,000 |
| N | C37866 | University Settlement Broadway Rising Project | \$150,000 |
| O | C37867 | The Lyric Center | \$75,000 |
| P | C37868 | Greater Cleveland Foodbank | \$750,000 |
| Q | C37869 | Shoes and Clothes for Kids | \$175,000 |
| R | C37870 | West Side Catholic Center - Housing Self-Sufficiency Program | \$150,000 |
| S | C37871 | The Cleveland Institute of Art | \$550,000 |
| T | C37872 | Construction Based Trades Academy | \$200,000 |

| | | | |
|---|---|--|--|
| U | C37873 | Medina Christian Academy Capital Expansion Phase II | \$300,000 |
| V | TOTAL Higher Education Improvement Fund | | \$3,893,750 <u>\$2,893,750</u> |
| W | TOTAL ALL FUNDS | | \$3,897,110 <u>\$2,897,110</u> |

BASIC RENOVATIONS 14

The amount reappropriated for the foregoing appropriation 15
item C37800, Basic Renovations, is the unencumbered balance as 16
of June 30, 2024, in appropriation item C37800, Basic 17
Renovations, plus the unencumbered balance as of June 30, 2024, 18
in appropriation items C37812, Building A Expansion Module - 19
Western, and C37840, Workforce Economic Development Renovations, 20
plus up to \$23,256. Prior to the expenditure of this 21
appropriation, Cuyahoga Community College shall certify to the 22
Director of Budget and Management canceled encumbrances up to 23
\$23,256 from appropriation item C37838, Structural Concrete 24
Repairs. 25

Sec. 387.10. 26
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A FCC FACILITIES CONSTRUCTION COMMISSION

B Reappropriations

C Capital Donations Fund (Fund 5A10)

| | | | |
|---|--|---|-------------|
| D | C230E2 | Capital Donations | \$1,224,310 |
| E | TOTAL Capital Donations Fund | | \$1,224,310 |
| F | Public School Building Fund (Fund 7021) | | |
| G | C23001 | Public School Buildings | \$140,884 |
| H | TOTAL Public School Building Fund | | \$140,884 |
| I | Administrative Building Fund (Fund 7026) | | |
| J | C23016 | Energy Conservation Projects | \$275,693 |
| K | C230E3 | Hazardous Substance Abatement | \$432,652 |
| L | C230E5 | State Agency Planning/Assessment | \$742,039 |
| M | TOTAL Administrative Building Fund | | \$1,450,384 |
| N | Cultural and Sports Facilities Building Fund (Fund 7030) | | |
| O | C23025 | OHS - Statewide Site Repairs | \$35,327 |
| P | C23028 | OHS - Basic Renovations and Emergency Repairs | \$902,132 |
| Q | C23066 | Variety Theater | \$85,000 |
| R | C230AB | Cleveland Music Hall | \$400,000 |
| S | C230AE | Variety Theatre | \$250,000 |
| T | C230AH | Longtown Clemens Farmstead Museum | \$90,000 |
| U | C230BL | Fairport Harbor Lighthouse Project | \$200,000 |

| | | | |
|----|--------|---|--|
| V | C230BR | Amherst Historical Water Tower Project | \$40,000 |
| W | C230BV | Downtown Toledo Music Hall | \$400,000 |
| X | C230CH | Mt. Perry Scenic Railroad Structure Renovations | \$125,000 |
| Y | C230CM | Waverly Old Children's Home Renovation | \$20,000 |
| Z | C230CN | Garrettsville Buckeye Block Community Theatre | \$700,000 |
| AA | C230EC | Triumph of Flight | \$250,000 |
| AB | C230EN | OHS - Storage Facility Expansion | \$27,654 |
| AC | C230EO | Poindexter Village Museum | \$1,000,000 |
| AD | C230FM | Cultural and Sports Facilities Projects | \$48,664,068 <u>\$49,664,068</u> |
| AE | C230J6 | West Side Market Renovation | \$500,000 |
| AF | C230J7 | Cardinal Center | \$75,000 |
| AG | C230K3 | African-American Legacy Project | \$75,000 |
| AH | C230R8 | National Ceramic Museum and Heritage Center Renovation | \$100,000 |
| AI | C230X8 | Riverside Veterans Memorial | \$15,000 |
| AJ | C230Y6 | Ashtabula Maritime and Surface Transportation Museum | \$100,000 |

| | | | |
|----|---|--|--------------------------|
| AK | C230Z8 | Brooklyn John Frey Park | \$90,000 |
| AL | TOTAL | Cultural and Sports Facilities Building Fund | \$54,144,181 |
| | | | <u>\$55,144,181</u> |
| AM | School Building Program Assistance Fund (Fund 7032) | | |
| AN | C23002 | School Building Program Assistance | \$192,457,052 |
| AO | TOTAL | School Building Program Assistance Fund | \$192,457,052 |
| AP | Capital IT Projects Fund (Fund 7091) | | |
| AQ | C230GF | Data Management Solution | \$2,500,000 |
| AR | TOTAL | Capital IT Projects Fund | \$2,500,000 |
| AS | TOTAL ALL FUNDS | | \$251,916,811 |
| | | | <u>\$252,916,811</u> |

PUBLIC SCHOOL BUILDINGS 28

The amount reappropriated for the foregoing appropriation 29
item C23001, Public School Buildings, is the unencumbered 30
balance as of June 30, 2024, in appropriation item C23001, 31
Public School Buildings, plus up to \$300,806. Prior to the 32
expenditure of this additional appropriation, the Facilities 33
Construction Commission shall certify to the Director of Budget 34
and Management canceled encumbrances up to \$300,806 from 35
appropriation item C23001, Public School Buildings. 36

ENERGY CONSERVATION PROJECT 37

The foregoing appropriation item C23016, Energy 38
Conservation Project, shall be used to perform energy 39

conservation renovations, including the United States 40
Environmental Protection Agency's Energy Star Program, in state- 41
owned facilities. Prior to the release of funds for renovation, 42
state agencies shall have performed a comprehensive energy audit 43
for each project. The Ohio Facilities Construction Commission 44
shall review and approve proposals from state agencies to use 45
these funds for energy conservation. Public school districts and 46
state-supported and state-assisted institutions of higher 47
education are not eligible for funding from this item. 48

STATE AGENCY PLANNING/ASSESSMENT 49

The foregoing appropriation item C230E5, State Agency 50
Planning/Assessment, shall be used by the Facilities 51
Construction Commission to provide assistance to any state 52
agency for assessment, capital planning, and maintenance 53
management. 54

STATEWIDE SITE REPAIRS 55

The amount reappropriated for the foregoing appropriation 56
item C23025, Statewide Site Repairs, is the unencumbered balance 57
as of June 30, 2024, in appropriation item C23025, Statewide 58
Site Repairs, plus up to \$35,327. Prior to the expenditure of 59
this additional appropriation, the Facilities Construction 60
Commission shall certify to the Director of Budget and 61
Management canceled encumbrances up to \$33,476 from 62
appropriation item C23029, Buffington Island State Memorial, 63
\$675 from appropriation item C230DK, Zoar Bicentennial Village, 64
and \$1,176 from appropriation item C230X6, OHS-Fort Ancient 65
Earthworks. 66

STORAGE FACILITY EXPANSION 67

The amount reappropriated for the foregoing appropriation 68

item C230EN, Storage Facility Expansion, is the unencumbered 69
balance as of June 30, 2024, in appropriation item C230EN, 70
Storage Facility Expansion, plus up to \$27,654. Prior to the 71
expenditure of this additional appropriation, the Facilities 72
Construction Commission shall certify to the Director of Budget 73
and Management canceled encumbrances up to \$27,654 from 74
appropriation item C230X5, OHS-State Archives Shelving. 75

SCHOOL BUILDING PROGRAM ASSISTANCE 76

The amount reappropriated for the foregoing appropriation 77
item C23002, School Building Program Assistance, is the 78
unencumbered balance as of June 30, 2024, in appropriation item 79
C23002, School Building Program Assistance, plus the 80
unencumbered balance as of June 30, 2024, in appropriation items 81
C23005, Exceptional Needs, C23010, Vocational Facilities 82
Assistance Program, C23011, Corrective Action Grants, and 83
C23018, STEM Facility Assistance, plus up to \$22,091,460. Prior 84
to the expenditure of this additional appropriation, the 85
Facilities Construction Commission shall certify to the Director 86
of Budget and Management canceled encumbrances up to \$325,747 87
from appropriation item C23001, Public School Buildings, 88
\$20,950,504 from appropriation item C23002, School Building 89
Program Assistance, \$80,128 from appropriation item C23005, 90
Exceptional Needs, \$209,403 from appropriation item C23010, 91
Vocational Facilities Assistance Program, and \$525,678 from 92
appropriation item C23011, Corrective Action Grants. 93

Sec. 387.13. CULTURAL AND SPORTS FACILITIES PROJECTS 94

The amount reappropriated from the foregoing appropriation 95
item C230FM, Cultural and Sports Facilities Projects, shall be 96
equal to the amount of all projects specified in this section, 97
unless the amounts are released prior to June 30, 2024. 98

The amount reappropriated for the foregoing appropriation 99
item C230FM, Cultural and Sports Facilities Projects, earmarked 100
for the Greater Cleveland Foodbank, is the unencumbered balance 101
as of June 30, 2024, in appropriation items C37861, Greater 102
Cleveland Food Bank, and C37868, Greater Cleveland Foodbank. 103

The amount reappropriated for the foregoing appropriation 104
item C230FM, Cultural and Sports Facilities Projects, earmarked 105
for Children's Museum of Cleveland and Cleveland Majestic Hall, 106
is the unencumbered balance as of June 30, 2024, in 107
appropriation items C230FM, Cultural and Sports Facilities 108
Projects, earmarked for the African American Museum; C37854, 109
Cleveland Sight Center Health Record System Modernization; 110
C37859, Bay Village Emergency Shelter; and C725E2, Local Parks, 111
Recreation, and Conservation Projects, earmarked to the 112
Fitzwater Train Yard Operations Building renovation project. 113

The amount reappropriated for the foregoing appropriation 114
item C230FM, Cultural and Sports Facilities Projects, earmarked 115
for the Delhi Historical Society, is the unencumbered balance as 116
of June 30, 2024, in appropriation item C58001, Community 117
Assistance Projects, earmarked for the Lighthouse Behavioral 118
Health Solutions Outpatient Behavioral Health Clinic. 119

The amount reappropriated for the foregoing appropriation 120
item C230FM, Cultural and Sports Facilities Projects, earmarked 121
for Paulding County Historical Electrical Wiring Project, is the 122
unencumbered balance as of June 30, 2024, in appropriation item 123
C725E2, Local Parks, Recreation, and Conservation Projects, 124
earmarked for Paulding County Park District Floating Pier 125
Addition, Paulding County Park District Boat Launch Improvement, 126
Paulding County Park District, and Paulding County Park District 127
Pier. 128

The amount reappropriated for the foregoing appropriation 129
item C230FM, Cultural and Sports Facilities Projects, earmarked 130
for the STEM+M Academy, is the unencumbered balance as of June 131
30, 2024, in appropriation item C32226, STEM+M Academy. 132

The amount reappropriated for the foregoing appropriation 133
item C230FM, Cultural and Sports Facilities Projects, earmarked 134
for Auglaize County Historical Society Window Project, is the 135
unencumbered balance as of June 30, 2024, in appropriation item 136
C725E2, Local Parks, Recreation, and Conservation Projects, 137
earmarked for New Bremen StoryWalk. 138
139

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| | | |
|---|--|-------------|
| A | Project List | |
| B | Dayton Dragons Improvements | \$5,000,000 |
| C | Columbus Symphony Orchestra | \$2,000,000 |
| D | Rock and Roll Hall of Fame and Great Lakes Science Center | \$1,750,000 |
| E | STEM+M Academy | \$1,542,400 |
| F | Cincinnati Museum Center STEM - Biomedical and Early Childhood Exhibits | \$1,200,000 |
| G | Allen County Memorial Hall Improvements | \$1,000,000 |
| H | Historic Newark Arcade Renovation | \$1,000,000 |
| I | Eric Mendelsohn Park Synagogue Campus Restoration | \$1,000,000 |

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|---|---|--------------------|
| J | Playhouse Square | \$1,000,000 |
| K | Port Regal Theatre | \$1,000,000 |
| L | Rock and Roll Hall of Fame Expansion | \$1,000,000 |
| M | Jeep Museum | \$1,000,000 |
| N | Dayton Air Credit Union Ballpark | \$1,000,000 |
| O | <u>Greater Cleveland Foodbank</u> | <u>\$1,000,000</u> |
| P | Cleveland Museum of Art Horace Kelley Art Foundation Lobby Renovation Phase II | \$900,000 |
| Q | A.B. Graham Memorial at I-70 and SR 72 | \$750,000 |
| R | American Sign Museum | \$750,000 |
| S | Cleveland Museum of Art | \$750,000 |
| T | World Heritage and Visitor Center | \$730,000 |
| U | Central Presbyterian Church | \$650,000 |
| V | Emery Theater Restoration | \$650,000 |
| W | DeYor Performing Arts Center | \$600,000 |
| X | National Museum of the Great Lakes Expansion Project | \$600,000 |
| Y | Ohio Aviation Hall of Fame | \$550,000 |
| Z | Canton Township Palace Theater | \$500,000 |

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|----|---|-----------|
| AA | Day Air Credit Union Ballpark Professional Development License Facility Standard Improvements | \$500,000 |
| AB | Fort Recovery Opera House | \$500,000 |
| AC | International Soap Box Derby | \$500,000 |
| AD | Lyric Theater Renovation | \$500,000 |
| AE | Miami Valley Veterans Museum | \$500,000 |
| AF | Ohio Aerospace Institute Building Repair Project | \$500,000 |
| AG | York Mason Building Renovation | \$500,000 |
| AH | Louis Sullivan Building of Newark Restoration and Adaptive Reuse | \$489,000 |
| AI | Brown-Harris Historic Cemetery Preservation | \$450,000 |
| AJ | Lake Erie Nature and Science Center Wildlife Gardens Education Project | \$450,000 |
| AK | Columbus Museum of Art | \$350,000 |
| AL | Fort Laurens Restoration | \$330,000 |
| AM | Cleveland Center for Arts and Technology | \$325,000 |
| AN | Harveysburg First Free Black School | \$322,500 |
| AO | Children's Museum of Cleveland | \$307,500 |

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|----|---|-----------|
| AP | Vandalia Art Park Amphitheater | \$300,000 |
| AQ | Champaign County YMCA | \$300,000 |
| AR | Rockwell District Cultural and Arts Amphitheater - Whitehall | \$300,000 |
| AS | Steubenville Grand Theater | \$300,000 |
| AT | National Museum of the Great Lakes Expansion | \$300,000 |
| AU | Willoughby Amphitheater | \$300,000 |
| AV | Oak Harbor Riverfront | \$275,000 |
| AW | City of Orrville Market West Historic Area | \$250,000 |
| AX | Cranz Farm at Hale Farm and Village | \$250,000 |
| AY | Findlay Market Infrastructure Renovations | \$250,000 |
| AZ | Piqua Arts - The Bank | \$250,000 |
| BA | Rickenbacker Boyhood Home | \$250,000 |
| BB | Sandusky State Theatre | \$250,000 |
| BC | Youngstown Area Jewish Federation | \$250,000 |
| BD | Tam O'Shanter Renovations | \$250,000 |
| BE | Yoctangee Park Historic Armory | \$250,000 |
| BF | Preble County Historical Society | \$240,000 |

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|----|--|-----------|
| | Restoration and Nature Reserve | |
| BG | Pickaway County Memorial Hall | \$225,000 |
| BH | Evendale Cultural Arts Center ADA Compliance | \$225,000 |
| BI | Beck Center | \$200,000 |
| BJ | Complete Cozad - Health Hospitality Campus | \$200,000 |
| BK | East Liverpool Revitalization Project | \$200,000 |
| BL | Grant Sawyer Carriage House | \$200,000 |
| BM | Marion Heritage Hall | \$200,000 |
| BN | Grove City Outdoor Cultural Arts Performance Facility | \$200,000 |
| BO | South Point Community Center Update and Modernization | \$200,000 |
| BP | Warren Community Amphitheater Renovations | \$200,000 |
| BQ | Johnstown Amphitheater | \$150,000 |
| BR | Necco Center Campus | \$150,000 |
| BS | Nuestra Gente Community Center | \$150,000 |
| BT | Powell Education Center | \$150,000 |
| BU | St. Clairsville Train Depot | \$150,000 |

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|----|--|-----------|
| BV | Van Wert Area Performing Arts | \$150,000 |
| BW | Village of Richwood Opera House Restoration | \$150,000 |
| BX | Greenfield Historical Society Restoration Project | \$150,000 |
| BY | Clearview Museum | \$150,000 |
| BZ | Woodsfield Monroe Theatre | \$135,000 |
| CA | Pump House Center for the Arts | \$127,000 |
| CB | Beach Park Railway Museum | \$125,000 |
| CC | John and Iris Hathaway Education and Community Center | \$125,000 |
| CD | Unionville Tavern Improvements | \$125,000 |
| CE | Lorain County Historical Society | \$112,000 |
| CF | Cleveland Majestic Hall | \$100,000 |
| CG | Barker House Stabilization Project | \$100,000 |
| CH | Chagrin Falls Historical Society | \$100,000 |
| CI | Columbus College of Art and Design Youth and Community Learning Hub | \$100,000 |
| CJ | Downtown Marion Community Culture and Entertainment Zone | \$100,000 |

| | | |
|----|--|-----------|
| CK | Dublin Arts Council - Muirfield Drive Project | \$100,000 |
| CL | Evendale Cultural Arts Center - ADA Compliance | \$100,000 |
| CM | Firelands Historical Society Expansion | \$100,000 |
| CN | Galion Big Four Depot Renovation | \$100,000 |
| CO | Historic Hoover Auditorium Renovation | \$100,000 |
| CP | Historic Sidney Theater Phase II | \$100,000 |
| CQ | Hotel McArthur | \$100,000 |
| CR | Jacob Miller Tavern | \$100,000 |
| CS | Kol Israel Foundation Holocaust Memorial | \$100,000 |
| CT | Louis Sullivan Building | \$100,000 |
| CU | Macedonia Missionary Baptist Church Renovation | \$100,000 |
| CV | Middletown Entertainment and Sports Venue | \$100,000 |
| CW | Port Clinton Arts Garage | \$100,000 |
| CX | Portage Riverwalk Arts Infrastructure - Oak Harbor | \$100,000 |
| CY | Ro-Na Theater Entertainment and Performing Arts Theater | \$100,000 |

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|----|--|-----------|
| CZ | Swanton Memorial Park Improvements | \$100,000 |
| DA | Walnut Hills Creative Campus | \$100,000 |
| DB | Wellston Sport Complex | \$100,000 |
| DC | Maltz Museum of Jewish Heritage Reimagine Project | \$100,000 |
| DD | The Music Settlement Center for Innovation, Education, and Technology | \$100,000 |
| DE | Minerva Park Amphitheater Restoration | \$100,000 |
| DF | Rickenbacker Woods Museum | \$100,000 |
| DG | Covedale Center - Phase 6 Renovations | \$100,000 |
| DH | West Liberty Town Hall Opera House Community Center Restoration and Renovation | \$100,000 |
| DI | Polish Cultural Center | \$100,000 |
| DJ | Battle of Buffington Island Civil War Battlefield Museum | \$100,000 |
| DK | Twin City Opera House | \$100,000 |
| DL | Gant Stadium Renovation | \$100,000 |
| DM | Octagon House | \$100,000 |
| DN | Circleville Historic City Hall Improvements | \$100,000 |

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|----|--|-----------|
| DO | Pickaway County Historical Society Museum | \$100,000 |
| DP | Camden Opera House Second Floor Renovation | \$100,000 |
| DQ | Levi Scofield Mansion Transformation | \$100,000 |
| DR | El Mercado at La Villa Hispana Cultural Revitalization | \$100,000 |
| DS | Leesburg Historic B & O Rail Depot | \$100,000 |
| DT | The Funk Music Hall of Fame and Exhibition Center | \$100,000 |
| DU | Jacob Miller's Tavern Renovation | \$100,000 |
| DV | Sugarcreek Township Veterans Memorial | \$90,000 |
| DW | Muirfield/Dublin Arts Project | \$75,000 |
| DX | Danny Thomas Park Amphitheater | \$75,000 |
| DY | Pleasant Square Community Center | \$75,000 |
| DZ | Tarlton Community Building | \$75,000 |
| EA | Hune Covered Bridge Relocation | \$75,000 |
| EB | Massillon Museum Fire Monitoring System | \$68,000 |
| EC | Nancy and David Wolf Holocaust and Humanity Center | \$56,000 |
| ED | Delhi Historical Society | \$50,000 |

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|----|---|----------|
| EE | Willoughby Arts Education and Performing Arts Center | \$50,000 |
| EF | G.A.R. Hall Historic Rehabilitation | \$50,000 |
| EG | Grand Army of the Republic Hall | \$50,000 |
| EH | Grant Presidential Sculpture | \$50,000 |
| EI | Mansard Building Project | \$50,000 |
| EJ | Trumpet in the Land Outdoor Drama Tower Project | \$50,000 |
| EK | Zanesville Gateway District | \$50,000 |
| EL | Zanesville Museum of Art Facility EIFS Repairs and HVAC Replacement | \$50,000 |
| EM | Mausoleum Repair | \$50,000 |
| EN | John S. Knight Convention Center | \$50,000 |
| EO | Wright Patterson Air Force Base Holocaust Museum | \$50,000 |
| EP | Clark Gable Facility Improvements | \$50,000 |
| EQ | Hardin County Armory | \$45,000 |
| ER | Davis Shai House Technology Update | \$41,000 |
| ES | Wendel Concert Stage | \$35,000 |
| ET | History of Weston, Historical Offerings | \$30,000 |

| | | |
|----|--|----------|
| EU | Dayton Contemporary Dance Arts and Cultural Center | \$25,000 |
| EV | Village of Garrettsville Cemetery | \$25,000 |
| EW | Evendale Cultural Arts Center | \$25,000 |
| EX | Piketon Liberty Memorial | \$25,000 |
| EY | Bucyrus Bicentennial Arch Project | \$25,000 |
| EZ | Fairborn Military Veterans Memorial | \$25,000 |
| FA | Stained Glass Window Restoration for the Wapakoneta Museum | \$22,000 |
| FB | Shelby House Museum | \$20,000 |
| FC | Muskingum County History (FKA Stone Academy) | \$15,668 |
| FD | Paulding County Historical Electrical Wiring Project | \$14,500 |
| FE | Jackson Center Museum Building Improvements | \$13,500 |
| FF | Scioto County Heritage Museum Restoration | \$10,000 |
| FG | Auglaize County Historical Society Window Project | \$7,500 |
| FH | Leipsic Recreation Center Improvements | \$7,500 |
| FI | Jeromesville Totem Pole | \$3,000 |

Section 2. That existing Sections 357.10, 387.10 (as 140
amended by S.B. 54 of the 135th General Assembly), and 387.13 141
(as amended by S.B. 54 of the 135th General Assembly) of H.B. 2 142
of the 135th General Assembly are hereby repealed." 143

The motion was _____ agreed to.

SYNOPSIS 144

Capital reappropriation change 145

**Sections 1 and 2 (amending Sections 357.10, 387.10, and 146
387.13 of H.B. 2 of the 135th General Assembly)** 147

Redirects reappropriations of \$250,000 from Fund 7034 ALI 148
C37861, Greater Cleveland Food Bank, and \$750,000 from Fund 7034 149
ALI C37868, Greater Cleveland Foodbank, both in the budget of 150
Cuyahoga Community College, to an earmark of \$1,000,000 for the 151
Greater Cleveland Foodbank under the reappropriation of Fund 152
7030 ALI C230FM, Cultural and Sports Facilities Projects, in the 153
budget of the Ohio Facilities Construction Commission. 154

_____ moved to amend as follows:

In line _____ of the title, after "_____" insert "319.304" 1
In line _____ of the title, after "_____" insert "and to modify the 2
requirements for the local option homestead exemption" 3
After line _____, insert: 4
"Section 1. That section 319.304 of the Revised Code be 5
amended to read as follows: 6
Sec. 319.304. (A) As used in this section: 7
(1) "Homestead" has the same meaning as in section 323.151 8
of the Revised Code and also includes a manufactured or mobile 9
home that is owned and occupied as a home by an individual whose 10
domicile is in this state. 11
(2) "Homestead exemption" means a reduction authorized 12
under section 4503.065 or division (A) (1), (2), or (3) of 13
section 323.152 of the Revised Code. 14
~~(3) "Income threshold" means the total income threshold 15
applicable for the tax year under division (A) (1) (b) (iii) of 16
section 323.152 or division (A) (2) (a) (iii) or (A) (2) (c) (iii) of 17
section 4503.065 of the Revised Code. 18~~
(B) A board of county commissioners, by resolution, may 19
authorize a reduction in the real property taxes or manufactured 20
home taxes charged and payable against every homestead in the 21

county subject to a homestead exemption for the tax year. The 22
board shall certify a copy of the resolution, or a copy of any 23
resolution repealing the reduction's authorization, to the 24
county auditor and tax commissioner within thirty days after its 25
adoption. If the resolution is adopted on or before the first 26
day of July of a tax year, the reduction shall first apply or 27
cease to apply, in the case of real property taxes, to that tax 28
year or, in the case of manufactured home taxes, the following 29
tax year. If the resolution is adopted after the first day of 30
July of a tax year, the reduction shall first apply or cease to 31
apply, in the case of real property taxes, to the following tax 32
year or, in the case of manufactured home taxes, the second 33
succeeding tax year. 34

(C) The reduction shall equal the same amount as the 35
homestead's applicable homestead exemption for the tax year and 36
shall be applied concurrently with the homestead exemption. 37
~~Except as otherwise provided in division (D) of this section, no~~ 38
~~application shall be required under section 323.153 or 4503.066~~ 39
~~of the Revised Code for a homestead to obtain a reduction~~ 40
~~authorized by this section, but the~~The reduction is otherwise 41
subject to the same provisions as provided in sections 323.151 42
to 323.159 or sections 4503.064 to 4503.069 of the Revised Code 43
as are applicable to a homestead exemption, except that no 44
application shall be required under section 323.153 or 4503.066 45
of the Revised Code for a homestead to obtain the reduction. The 46
amount of any reduction authorized under this section shall not 47
be reimbursed as provided in section 323.156 or 4503.068 of the 48
Revised Code. 49

~~(D) A homestead that is subject to the homestead exemption~~ 50
~~authorized under division (A) (1) of section 323.152 or division~~ 51
~~(A) of section 4503.065 of the Revised Code shall not qualify~~ 52

~~for a reduction under this section unless the person owning and occupying the homestead or occupying the homestead, in the case of a housing cooperative, has a total income that does not exceed the income threshold applicable to that tax year.~~

~~If the person has not already reported the person's total income under section 323.153 or 4503.066 of the Revised Code for the purpose of the homestead exemption, the person shall not be eligible to receive a reduction under this section unless the person files an application verifying the person's total income in accordance with that applicable section. The county auditor shall furnish such person a continuing application under that section, which the person shall use to report changes in total income in accordance with the applicable section.~~

Section 2. That existing section 319.304 of the Revised Code is hereby repealed."

After line _____, insert:

"Section 3. The amendment by this act of section 319.304 of the Revised Code applies to all resolutions adopted before, on, or after the effective date of this section. In the case of a resolution adopted before that date, the requirements of the amendment shall apply on and after that date without the need for the board of county commissioners to amend the existing resolution or adopt a new resolution."

The motion was _____ agreed to.

SYNOPSIS 76

Eligibility for local option homestead exemption 77

| | |
|---|--|
| R.C. 319.304; Section 3 | 78 |
| Allows individuals who received the state homestead exemption before 2013 to qualify for a local option homestead exemption, if authorized, without meeting income requirements, similar to state exemption eligibility rules. Current law does not allow any individual to qualify for a local option homestead exemption without meeting the state exemption's income requirements. | 79 80 81 82 83 84 85 |
| Applies the new eligibility requirements to previously-authorized local exemptions. | 86 87 |

_____ moved to amend as follows:

In line _____ of the title, after "_____" insert "to amend Sections 1
265.10 and 265.110 of H.B. 96 of the 136th General Assembly" 2

In line _____ of the title, after "_____" insert "to make an 3
appropriation" 4

After line _____, insert: 5

"Section 1. That Sections 265.10 and 265.110 of H.B. 96 of 6
the 136th General Assembly be amended to read as follows: 7

Sec. 265.10. 8
9

| | 1 | 2 | 3 | 4 | 5 |
|---|-----|--------|---|--------------|--------------|
| A | | | EDU DEPARTMENT OF EDUCATION AND WORKFORCE | | |
| B | | | General Revenue Fund | | |
| C | GRF | 200321 | Operating Expenses | \$14,474,898 | \$15,054,312 |
| D | GRF | 200416 | Career Technical Education | \$2,500,000 | \$2,500,000 |
| E | GRF | 200420 | Information Technology Development and Support | \$4,231,479 | \$4,316,527 |
| F | GRF | 200422 | School Management | \$2,800,000 | \$2,800,000 |

Assistance

| | | | | | |
|---|-----|--------|--|--|--|
| G | GRF | 200424 | Policy Analysis | \$500,000 | \$516,419 |
| H | GRF | 200426 | Ohio Educational Computer Network | \$18,994,000 | \$18,994,000 |
| I | GRF | 200427 | Academic Standards | \$5,535,410 | \$5,429,033 |
| J | GRF | 200437 | Student Assessment | \$50,609,125 | \$50,882,346 |
| K | GRF | 200439 | Accountability/Report Cards | \$7,369,440 | \$7,437,742 |
| L | GRF | 200446 | Education Management Information System | \$9,958,226 | \$10,325,278 |
| M | GRF | 200448 | Educator and Principal Preparation | \$2,663,493 <u>\$4,663,493</u> | \$2,676,754 <u>\$4,676,754</u> |
| N | GRF | 200455 | Community Schools and Choice Programs | \$4,370,165 | \$4,446,705 |
| O | GRF | 200457 | STEM Initiatives | \$500,000 | \$500,000 |
| P | GRF | 200465 | Education Technology Resources | \$2,893,949 | \$2,906,346 |
| Q | GRF | 200478 | Industry-Recognized Credentials High School Students | \$16,000,000 | \$16,000,000 |
| R | GRF | 200502 | Pupil Transportation | \$882,035,414 | \$959,429,701 |

| | | | | | |
|----|------------------------------|--------|--|----------------------------|-----------------------------|
| S | GRF | 200505 | School Meal Programs | \$13,163,000 | \$13,163,000 |
| T | GRF | 200511 | Auxiliary Services | \$170,292,963 | \$172,262,613 |
| U | GRF | 200532 | Nonpublic Administrative Cost Reimbursement | \$76,935,110 | \$77,824,960 |
| V | GRF | 200540 | Special Education Enhancements | \$193,272,426 | \$193,272,426 |
| W | GRF | 200545 | Career-Technical Education Enhancements | \$13,413,000 | \$13,413,000 |
| X | GRF | 200550 | Foundation Funding - All Students | \$8,457,598,772 | \$8,733,217,991 |
| Y | GRF | 200566 | Literacy Improvement | \$2,472,674 | \$2,500,000 |
| Z | GRF | 200572 | Adult Education Programs | \$9,348,399 | \$15,688,404 |
| AA | GRF | 200574 | Half-Mill Maintenance Equalization | \$6,420,640 | \$6,152,450 |
| AB | GRF | 200576 | Adaptive Sports Program | \$400,000 | \$400,000 |
| AC | GRF | 200597 | Program and Project Support | \$2,850,000 | \$2,750,000 |
| AD | General Revenue Fund Total | | | \$9,971,602,583 | \$10,334,860,007 |
| | | | | <u>\$9,973,602,583</u> | <u>\$10,336,860,007</u> |
| AE | Dedicated Purpose Fund Group | | | | |
| AF | 4520 | 200638 | Charges and | \$1,500,000 | \$1,500,000 |

| Reimbursements | | | | |
|----------------|--------------------------------------|---|---------------|---------------|
| AG 5980 | 200659 | Auxiliary Services Reimbursement | \$650,000 | \$650,000 |
| AH 5H30 | 200687 | School District Solvency Assistance | \$2,000,000 | \$2,000,000 |
| AI 5KX0 | 200691 | Ohio School Sponsorship Program | \$1,900,000 | \$1,900,000 |
| AJ 5MM0 | 200677 | Child Nutrition Refunds | \$550,000 | \$550,000 |
| AK 5U20 | 200685 | National Education Statistics | \$185,000 | \$185,000 |
| AL 5VS0 | 200604 | Foundation Funding - All Students | \$600,000,000 | \$600,000,000 |
| AM 5Y00 | 200491 | Public and Nonpublic Education Support | \$171,200,000 | \$171,200,000 |
| AN 6200 | 200615 | Educational Improvement Grants | \$600,000 | \$600,000 |
| AO | Dedicated Purpose Fund Group Total | | \$778,585,000 | \$778,585,000 |
| AP | Internal Service Activity Fund Group | | | |
| AQ 1380 | 200606 | Information Technology Development and Support | \$18,394,387 | \$18,597,721 |
| AR 4R70 | 200695 | Indirect Operational Support | \$9,944,311 | \$10,166,435 |

| | | | |
|----------------|--|-----------------|-----------------|
| AS 4V70 200633 | Interagency Program Support | \$3,000,000 | \$3,000,000 |
| AT | Internal Service Activity Fund Group Total | \$31,338,698 | \$31,764,156 |
| AU | State Lottery Fund Group | | |
| AV 7017 200413 | School Bus Safety | \$10,000,000 | \$0 |
| AW 7017 200612 | Foundation Funding - All Students | \$1,436,583,202 | \$1,398,174,884 |
| AX 7017 200614 | Accelerate Great Schools | \$1,500,000 | \$1,500,000 |
| AY 7017 200631 | Quality Community and Independent STEM Schools Support | \$115,000,000 | \$125,000,000 |
| AZ 7017 200684 | Community School Facilities | \$90,155,000 | \$90,155,000 |
| BA 7017 2006A7 | Literacy Coaches | \$12,000,000 | \$12,000,000 |
| BB | State Lottery Fund Group Total | \$1,665,238,202 | \$1,626,829,884 |
| BC | Federal Fund Group | | |
| BD 3120 2006A9 | Aspire - Federal | \$0 | \$18,996,799 |
| BE 3670 200607 | School Food Services | \$13,379,350 | \$13,379,350 |
| BF 3700 200624 | Education of Exceptional Children | \$1,750,000 | \$1,750,000 |

| | | | | | |
|----|------|--------|---|---------------|---------------|
| BG | 3AF0 | 657601 | Schools Medicaid Administrative Claims | \$150,000 | \$150,000 |
| BH | 3EH0 | 200620 | Migrant Education | \$1,700,000 | \$1,700,000 |
| BI | 3EJ0 | 200622 | Homeless Children Education | \$4,823,000 | \$5,112,380 |
| BJ | 3GE0 | 200674 | Summer Food Service Program | \$23,000,000 | \$23,000,000 |
| BK | 3GG0 | 200676 | Fresh Fruit and Vegetable Program | \$5,500,000 | \$6,000,000 |
| BL | 3HF0 | 200649 | Federal Education Grants | \$5,000,000 | \$5,000,000 |
| BM | 3HI0 | 200634 | Student Support and Academic Enrichment | \$54,131,000 | \$50,604,930 |
| BN | 3HL0 | 200678 | Comprehensive Literacy State Development Program | \$14,630,000 | \$14,630,000 |
| BO | 3L60 | 200617 | Federal School Lunch | \$565,999,000 | \$595,000,000 |
| BP | 3L70 | 200618 | Federal School Breakfast | \$195,000,000 | \$205,000,000 |
| BQ | 3L80 | 200619 | Child/Adult Food Programs | \$116,000,000 | \$118,000,000 |
| BR | 3L90 | 200621 | Career-Technical Education Basic Grant | \$56,680,000 | \$58,947,200 |
| BS | 3M00 | 200623 | ESEA Title 1A | \$677,740,000 | \$698,072,200 |
| BT | 3M20 | 200680 | Individuals with Disabilities Education | \$530,400,000 | \$541,008,000 |

| | | Act | | |
|----|------------------------------|---|-----------------------------|-----------------------------|
| BU | 3Y20 200688 | 21st Century Community Learning Centers | \$47,940,000 | \$48,898,800 |
| BV | 3Y60 200635 | Improving Teacher Quality | \$77,157,900 | \$78,701,058 |
| BW | 3Y70 200689 | English Language Acquisition | \$13,728,000 | \$14,277,120 |
| BX | 3Y80 200639 | Rural and Low Income Technical Assistance | \$3,300,000 | \$3,300,000 |
| BY | 3Z20 200690 | State Assessments | \$11,500,000 | \$11,500,000 |
| BZ | 3Z30 200645 | Consolidated Federal Grant Administration | \$15,000,000 | \$15,000,000 |
| CA | Federal Fund Group Total | | \$2,434,508,250 | \$2,528,027,837 |
| CB | TOTAL ALL BUDGET FUND GROUPS | | \$14,881,272,733 | \$15,300,066,884 |
| | | | <u>\$14,883,272,733</u> | <u>\$15,302,066,884</u> |

Sec. 265.110. EDUCATOR AND PRINCIPAL PREPARATION 10

(A) Of the foregoing appropriation item 200448, Educator and Principal Preparation, up to \$1,612,500 in each fiscal year shall be used, in consultation with the Department of Veterans Services, to support the Ohio Military Veteran Educators Program, which may do all of the following: 11
12
13
14
15

(1) Administer a grant program for institutions of higher education to provide financial incentives and assistance for eligible military individuals, as defined in section 3319.285 of 16
17
18

the Revised Code, to enroll in and complete an educator 19
preparation program approved under section 3333.048 of the 20
Revised Code; 21

(2) Subsidize the costs for eligible military individuals 22
associated with completing college coursework or professional 23
development in pedagogy for the purpose of obtaining an 24
alternative military educator license pursuant to section 25
3319.285 of the Revised Code or advancing to the professional 26
license pursuant to section 3319.22 of the Revised Code; 27

(3) Provide funds to public schools, educational service 28
centers, and county boards of developmental disabilities to 29
support activities to recruit eligible military individuals to 30
work in public schools and support bonuses to public schools 31
that hire eligible military individuals; 32

(4) Reimburse public schools, educational service centers, 33
and county boards of developmental disabilities that pay 34
financial bonuses to eligible military individuals who complete 35
at least one year of employment with the school; 36

(5) In consultation with the Department of Veterans 37
Services, establish and support the Governor's Ohio Military 38
Veteran Educators Fellowship Pilot Program to recruit and train 39
eligible military individuals to become licensed to teach in 40
low-performing public schools. 41

(B) Of the foregoing appropriation item 200448, Educator 42
and Principal Preparation, up to \$350,993 in fiscal year 2026 43
and up to \$364,254 in fiscal year 2027 may be used by the 44
Department of Education and Workforce to monitor and support 45
Ohio's State System of Support, as defined by the Every Student 46
Succeeds Act. 47

(C) Of the foregoing appropriation item 200448, Educator and Principal Preparation, up to \$500,000 in each fiscal year shall be used to support the SmartOhio Financial Literacy Program at the University of Cincinnati.

(D) Of the foregoing appropriation item 200448, Educator and Principal Preparation, \$200,000 in each fiscal year shall be used to support selected school staff through the FASTER Saves Lives Program for the purpose of stopping active shooters and treating casualties.

(E) Of the foregoing appropriation item 200448, Educator and Principal Preparation, \$2,000,000 in each fiscal year shall be distributed to Teach For America to increase recruitment of potential corps members, to train and develop first-year and second-year teachers in the Teach for America program in Ohio, and to support the ongoing development and impact of Teach for America alumni working in Ohio.

(F) Notwithstanding any provision of law to the contrary, awards under this section may be used by recipients for award-related expenses incurred for a period not to exceed two years from the date of the award.

Section 2. That existing Sections 265.10 and 265.110 of H.B. 96 of the 136th General Assembly are hereby repealed."

The motion was _____ agreed to.

SYNOPSIS 70

Department of Education and Workforce 71

| | |
|--|----|
| Sections 1 and 2 (amends Sections 265.10 and 265.110 of | 72 |
| H.B. 96 of the 136th General Assembly) | 73 |
| Increases GRF ALI 200448, Educator and Principal | 74 |
| Preparation, by \$2,000,000 in each fiscal year and earmarks the | 75 |
| same amounts from that ALI for Teach for America to support | 76 |
| corps member recruitment, teacher training, and the ongoing | 77 |
| development and impact of Teach for America alumni working in | 78 |
| Ohio. | 79 |

_____ moved to amend as follows:

In line _____ of the title, after "_____" insert "to amend Section 1
209.30 of H.B. 96 of the 136th General Assembly" 2

In line _____ of the title, after "_____" insert "to earmark 3
existing appropriations" 4

After line _____, insert: 5

"**Section 1.** That Section 209.30 of H.B. 96 of the 136th 6
General Assembly be amended to read as follows: 7

Sec. 209.30. MYCARE OHIO 8

The authority of the Office of the State Long-Term Care 9
Ombudsman as described in sections 173.14 to 173.28 of the 10
Revised Code extends to MyCare Ohio during the period of the 11
federal financial alignment demonstration program. 12

SENIOR COMMUNITY SERVICES 13

Of the foregoing appropriation item 490411, Senior 14
Community Services, \$150,000 in each fiscal year shall be used 15
to support the Iconnect Program, administered by the 16
Neighborhood Centers Association in Richland, Medina, Lorain, 17
and Cuyahoga Counties. 18

The remainder of appropriation item 490411, Senior 19
Community Services, may be used for programs, services, and 20
activities designated by the Department of Aging, including, but 21

not limited to, home-delivered meals, congregate dining, 22
transportation, personal care, respite, adult day services, home 23
maintenance and chores, minor home modification, case 24
management, evidence-based disease prevention and health 25
promotion, and information assistance. Funds may also be used to 26
provide grants to community organizations to support and expand 27
older adult programming. Services priority shall be given to 28
low-income, high-need persons, and/or persons with a cognitive 29
impairment who are sixty years of age or over. 30

ALZHEIMER'S AND OTHER DEMENTIA RESPITE 31

Of the foregoing appropriation item 490414, Alzheimer's 32
and Other Dementia Respite, \$2,150,000 in each fiscal year shall 33
be distributed to the area agencies on aging. 34

COMMUNITY PROJECTS 35

Of the foregoing appropriation item 490510, Community 36
Projects, \$285,000 in fiscal year 2026 shall be distributed to 37
Jewish Family Services to support Ohio's Holocaust survivors. 38

Of the foregoing appropriation item 490510, Community 39
Projects, \$200,000 in fiscal year 2026 shall be distributed to 40
the Benjamin Rose Institute on Aging. These funds shall be used 41
to provide services to disadvantaged seniors that address food 42
insecurity, mental health, and financial literacy. 43

BOARD OF EXECUTIVES OF LONG-TERM SERVICES AND SUPPORTS 44

The foregoing appropriation item 490627, Board of 45
Executives of Long-Term Services and Supports, may be used by 46
the Board of Executives of Long-Term Services and Supports to 47
administer and enforce Chapter 4751. of the Revised Code and 48
rules adopted under it. 49

Section 2. That existing Section 209.30 of H.B. 96 of the 136th General Assembly is hereby repealed." 50
51

The motion was _____ agreed to.

SYNOPSIS

Department of Aging 52
53
Sections 1 and 2 (amends Section 209.30 of H.B. 96 of the 54
136th General Assembly) 55
Earmarks \$2,150,000 in each fiscal year in GRF ALI 490414, 56
Alzheimer's and Other Dementia Respite, for the area agencies on 57
aging. 58

_____ moved to amend as follows:

In line _____ of the title, after "_____" insert "to amend Section 237.10 of H.B. 96 of the 136th General Assembly"

In line _____ of the title, after "_____" insert "to remove an unnecessary appropriation"

After line _____, insert:

"Section 1. That Section 237.10 of H.B. 96 of the 136th General Assembly be amended to read as follows:

Sec. 237.10.

| | 1 | 2 | 3 | 4 | 5 |
|---|---|-------------------|---------------------------------|----------------------|---------------------|
| A | CDP CHEMICAL DEPENDENCY PROFESSIONALS BOARD | | | | |
| B | Dedicated Purpose Fund Group | | | | |
| C | 4K90 | 930609 | Operating Expenses | \$1,337,144 | \$1,487,262 |
| D | 5CF1 | 930600 | Peer Support Program | \$292,500 | \$30,000 |
| E | Dedicated Purpose Fund Group Total | | | <u>\$1,629,644</u> | <u>\$1,517,262</u> |
| | | | | <u>\$1,337,144</u> | <u>\$1,487,262</u> |
| F | TOTAL ALL BUDGET FUND GROUPS | | | <u>\$1,629,644</u> | <u>\$1,517,262</u> |

\$1,337,144

\$1,487,262

Section 2. That existing Section 237.10 of H.B. 96 of the 136th General Assembly is hereby repealed." 10
11

The motion was _____ agreed to.

SYNOPSIS

12

Chemical Dependency Professionals Board

13

Sections 1 and 2

14

Eliminates Fund 5CF1 ALI 930600, Peer Support Program. 15
(This ALI was erroneously left in H.B. 96 of the 136th G.A. 16
after language transferring the Peer Support Program from the 17
Department of Behavioral Health to the Chemical Dependency 18
Professionals Board was removed.) 19

_____ moved to amend as follows:

In line _____ of the title, after "_____" insert "4513.60, 4513.61, 1
and 4513.66" 2

In line _____ of the title, after "_____" insert "to require the 3
payment of towing and storage fees for vehicles ordered towed by law 4
enforcement in all circumstances with no exceptions" 5

After line _____, insert: 6

"**Section 1.** That sections 4513.60, 4513.61, and 4513.66 of 7
the Revised Code be amended to read as follows: 8

Sec. 4513.60. (A) (1) The sheriff of a county or chief of a 9
law enforcement agency of a municipal corporation, township, 10
port authority, conservancy district, or township or joint 11
police district, within the sheriff's or chief's respective 12
territorial jurisdiction, upon complaint of any person adversely 13
affected, may order into storage any motor vehicle, other than 14
an abandoned junk motor vehicle as defined in section 4513.63 of 15
the Revised Code, that has been left on private residential or 16
private agricultural property for at least four hours without 17
the permission of the person having the right to the possession 18
of the property. The sheriff or chief, upon complaint of a 19
repair garage or place of storage, may order into storage any 20
motor vehicle, other than an abandoned junk motor vehicle, that 21
has been left at the garage or place of storage for a longer 22

period than that agreed upon. When ordering a motor vehicle into storage pursuant to this division, a sheriff or chief may arrange for the removal of the motor vehicle by a towing service and shall designate a storage facility.

(2) A towing service towing a motor vehicle under division (A) (1) of this section shall remove the motor vehicle in accordance with that division. The towing service shall deliver the motor vehicle to the location designated by the sheriff or chief not more than two hours after the time it is removed from the private property, unless the towing service is unable to deliver the motor vehicle within two hours due to an uncontrollable force, natural disaster, or other event that is not within the power of the towing service.

(3) Subject to division (B) of this section, the owner of a motor vehicle that has been removed pursuant to this division may recover the vehicle only in accordance with division (D) of this section.

(4) As used in this section, "private residential property" means private property on which is located one or more structures that are used as a home, residence, or sleeping place by one or more persons, if no more than three separate households are maintained in the structure or structures. "Private residential property" does not include any private property on which is located one or more structures that are used as a home, residence, or sleeping place by two or more persons, if more than three separate households are maintained in the structure or structures.

(B) If the owner or operator of a motor vehicle that has been ordered into storage pursuant to division (A) (1) of this section arrives after the motor vehicle has been prepared for

removal, but prior to its actual removal from the property, the 53
towing service shall give the owner or operator oral or written 54
notification at the time of such arrival that the vehicle owner 55
or operator may pay a fee of not more than one-half of the fee 56
for the removal of the motor vehicle established by the public 57
utilities commission in rules adopted under section 4921.25 of 58
the Revised Code, in order to obtain release of the motor 59
vehicle. However, if the vehicle is within a municipal 60
corporation and the municipal corporation has established a 61
vehicle removal fee, the towing service shall give the owner or 62
operator oral or written notification that the owner or operator 63
may pay not more than one-half of that fee to obtain release of 64
the motor vehicle. That fee may be paid by use of a major credit 65
card unless the towing service uses a mobile credit card 66
processor and mobile service is not available at the time of the 67
transaction. 68

Upon payment of the applicable fee, the towing service 69
shall give the vehicle owner or operator a receipt showing both 70
the full amount normally assessed and the actual amount received 71
and shall release the motor vehicle to the owner or operator. 72
Upon its release, the owner or operator immediately shall move 73
it so that it is not on the private residential or private 74
agricultural property without the permission of the person 75
having the right to possession of the property, or is not at the 76
garage or place of storage without the permission of the owner, 77
whichever is applicable. 78

(C) (1) Each county sheriff and each chief of a law 79
enforcement agency of a municipal corporation, township, port 80
authority, conservancy district, or township or joint police 81
district shall maintain a record of motor vehicles that the 82
sheriff or chief orders into storage pursuant to division (A) (1) 83

of this section. The record shall include an entry for each such 84
motor vehicle that identifies the motor vehicle's license 85
number, make, model, and color, the location from which it was 86
removed, the date and time of its removal, the telephone number 87
of the person from whom it may be recovered, and the address of 88
the place to which it has been taken and from which it may be 89
recovered. A sheriff or chief shall provide any information in 90
the record that pertains to a particular motor vehicle to any 91
person who, either in person or pursuant to a telephone call, 92
identifies self as the owner or operator of the motor vehicle 93
and requests information pertaining to its location. 94

(2) Any person who registers a complaint that is the basis 95
of a sheriff's or chief's order for the removal and storage of a 96
motor vehicle under division (A) (1) of this section shall 97
provide the identity of the law enforcement agency with which 98
the complaint was registered to any person who identifies self 99
as the owner or operator of the motor vehicle and requests 100
information pertaining to its location. 101

(D) (1) The owner or lienholder of a motor vehicle that is 102
ordered into storage pursuant to division (A) (1) of this section 103
may reclaim it upon both of the following: 104

(a) Payment of all applicable fees established by the 105
public utilities commission in rules adopted under section 106
4921.25 of the Revised Code or, if the vehicle was towed within 107
a municipal corporation that has established fees for vehicle 108
removal and storage, payment of all applicable fees established 109
by the municipal corporation. Section 2930.11 of the Revised 110
Code does not apply with regard to the payment of fees for motor 111
vehicle removal and storage under this section. 112

(b) Presentation of proof of ownership, which may be 113

evidenced by a certificate of title to the motor vehicle, a 114
certificate of registration for the motor vehicle, or a lease 115
agreement. 116

When the owner of a vehicle towed under this section 117
retrieves the vehicle, the towing service or storage facility in 118
possession of the vehicle shall give the owner written notice 119
that if the owner disputes that the motor vehicle was lawfully 120
towed, the owner may be able to file a civil action under 121
section 4513.611 of the Revised Code. 122

(2) Upon presentation of proof of ownership as required 123
under division (D)(1)(b) of this section, the owner of a motor 124
vehicle that is ordered into storage under division (A)(1) of 125
this section may retrieve any personal items from the motor 126
vehicle without retrieving the vehicle and without paying any 127
fee. However, a towing service or storage facility may charge an 128
after-hours retrieval fee established by the public utilities 129
commission in rules adopted under section 4921.25 of the Revised 130
Code if the owner retrieves the personal items after hours, 131
unless the towing service or storage facility fails to provide 132
the notice required under division (B)(3) of section 4513.69 of 133
the Revised Code, if applicable. The owner of a motor vehicle 134
shall not do either of the following: 135

(a) Retrieve any personal item that has been determined by 136
the sheriff or chief, as applicable, to be necessary to a 137
criminal investigation; 138

(b) Retrieve any personal item from a vehicle if it would 139
endanger the safety of the owner, unless the owner agrees to 140
sign a waiver of liability. 141

For purposes of division (D)(2) of this section, "personal 142

items" do not include any items that are attached to the motor 143
vehicle. 144

(3) If a motor vehicle that is ordered into storage 145
pursuant to division (A)(1) of this section remains unclaimed by 146
the owner for thirty days, the procedures established by 147
sections 4513.61 and 4513.62 of the Revised Code apply. 148

(E)(1) No person shall remove, or cause the removal of, 149
any motor vehicle from any private residential or private 150
agricultural property other than in accordance with division (A) 151
(1) of this section or sections 4513.61 to 4513.65 of the 152
Revised Code. 153

(2) No towing service or storage facility shall fail to 154
comply with the requirements of this section. 155

(F) This section does not apply to any private residential 156
or private agricultural property that is established as a 157
private tow-away zone in accordance with section 4513.601 of the 158
Revised Code. 159

(G) Whoever violates division (E) of this section is 160
guilty of a minor misdemeanor. 161

Sec. 4513.61. (A) The sheriff of a county or chief of a 162
law enforcement agency of a municipal corporation, township, 163
port authority, conservancy district, university campus police 164
department, park district police force, or township or joint 165
police district, within the sheriff's or chief's respective 166
territorial jurisdiction, or a state highway patrol trooper, 167
natural resources officer, or wildlife officer, upon 168
notification to the sheriff, chief, or department of natural 169
resources, as applicable, of such action and of the location of 170
the place of storage, may order into storage any motor vehicle, 171

including an abandoned junk motor vehicle as defined in section 172
4513.63 of the Revised Code, that: 173

(1) Has come into the possession of the sheriff, chief, 174
state highway patrol trooper, or officer as a result of the 175
performance of the sheriff's, chief's, trooper's, or officer's 176
duties; or 177

(2) Has been left on a public street or other property 178
open to the public for purposes of vehicular travel, or upon or 179
within the right-of-way of any road or highway, for forty-eight 180
hours or longer without notification to the sheriff, chief, or 181
department of the reasons for leaving the motor vehicle in such 182
place. However, when such a motor vehicle constitutes an 183
obstruction to traffic it may be ordered into storage 184
immediately unless either of the following applies: 185

(a) The vehicle was involved in an accident and is subject 186
to section 4513.66 of the Revised Code; 187

(b) The vehicle is a commercial motor vehicle. If the 188
vehicle is a commercial motor vehicle, the sheriff, chief, 189
trooper, or officer shall allow the owner or operator of the 190
vehicle the opportunity to arrange for the removal of the motor 191
vehicle within a period of time specified by the sheriff, chief, 192
trooper, or officer. If the sheriff, chief, trooper, or officer 193
determines that the vehicle cannot be removed within the 194
specified period of time, the sheriff, chief, trooper, or 195
officer shall order the removal of the vehicle. 196

Subject to division (C) of this section, the sheriff, 197
chief, or department shall designate the place of storage of any 198
motor vehicle so ordered removed. 199

(B) If the sheriff, chief, trooper, or officer issues an 200

order under division (A) of this section and arranges for the 201
removal of a motor vehicle by a towing service, the towing 202
service shall deliver the motor vehicle to the location 203
designated by the sheriff, chief, or department not more than 204
two hours after the time it is removed. 205

(C) (1) The sheriff, chief, or department shall cause a 206
search to be made of the records of an applicable entity listed 207
in division (F) (1) of section 4513.601 of the Revised Code to 208
ascertain the identity of the owner and any lienholder of a 209
motor vehicle ordered into storage by the sheriff, chief, 210
trooper, or officer within five business days of the removal of 211
the vehicle. Upon obtaining such identity, the sheriff, chief, 212
or department shall send or cause notice to be sent to the owner 213
and any lienholder at the owner's and any lienholder's last 214
known address by certified or express mail with return receipt 215
requested, by certified mail with electronic tracking, or by a 216
commercial carrier service utilizing any form of delivery 217
requiring a signed receipt. The notice shall inform the owner 218
and any lienholder that the motor vehicle will be declared a 219
nuisance and disposed of if not claimed within ten days of the 220
date of the sending of the notice. 221

(2) The owner or lienholder of the motor vehicle is 222
responsible for payment of any expenses or charges incurred in 223
its removal and storage and may reclaim the motor vehicle upon 224
payment of those expenses or charges, and presentation of proof 225
of ownership, which may be evidenced by a certificate of title 226
or memorandum certificate of title to the motor vehicle, a 227
certificate of registration for the motor vehicle, or a lease 228
agreement. Upon Section 2930.11 of the Revised Code does not 229
apply with regard to the payment of fees for motor vehicle 230
removal and storage under this section. 231

Upon presentation of proof of ownership evidenced as 232
provided above, the owner of the motor vehicle also may retrieve 233
any personal items from the vehicle without retrieving the 234
vehicle and without paying any fee. However, a towing service or 235
storage facility may charge an after-hours retrieval fee 236
established by the public utilities commission in rules adopted 237
under section 4921.25 of the Revised Code if the owner retrieves 238
the personal items after hours, unless the towing service or 239
storage facility fails to provide the notice required under 240
division (B) (3) of section 4513.69 of the Revised Code, if 241
applicable. However, the owner shall not do either of the 242
following: 243

(a) Retrieve any personal item that has been determined by 244
the sheriff, chief, trooper, or officer, as applicable, to be 245
necessary to a criminal investigation; 246

(b) Retrieve any personal item from a vehicle if it would 247
endanger the safety of the owner, unless the owner agrees to 248
sign a waiver of liability. 249

For purposes of division (C) (2) of this section, "personal 250
items" do not include any items that are attached to the 251
vehicle. 252

(3) If the owner or lienholder of the motor vehicle 253
reclaims it after a search of the applicable records has been 254
conducted and after notice has been sent to the owner and any 255
lienholder as described in this section, and the search was 256
conducted by the place of storage, and the notice was sent to 257
the motor vehicle owner by the place of storage, the owner or 258
lienholder shall pay to the place of storage a processing fee of 259
twenty-five dollars, in addition to any expenses or charges 260
incurred in the removal and storage of the vehicle. 261

(D) If the owner or lienholder makes no claim to the motor vehicle within ten days of the date of sending the notice, and if the vehicle is to be disposed of at public auction as provided in section 4513.62 of the Revised Code, the sheriff, chief, or department, without charge to any party, shall file with the clerk of courts of the county in which the place of storage is located an affidavit showing compliance with the requirements of this section. Upon presentation of the affidavit, the clerk, without charge, shall issue a salvage certificate of title, free and clear of all liens and encumbrances, to the sheriff, chief, or department. If the vehicle is to be disposed of to a motor vehicle salvage dealer or other facility as provided in section 4513.62 of the Revised Code, the sheriff, chief, or department shall execute in triplicate an affidavit, as prescribed by the registrar of motor vehicles, describing the motor vehicle and the manner in which it was disposed of, and that all requirements of this section have been complied with. The sheriff, chief, or department shall retain the original of the affidavit for the sheriff's, chief's, or department's records, and shall furnish two copies to the motor vehicle salvage dealer or other facility. Upon presentation of a copy of the affidavit by the motor vehicle salvage dealer, the clerk of courts, within thirty days of the presentation, shall issue a salvage certificate of title, free and clear of all liens and encumbrances.

(E) Whenever a motor vehicle salvage dealer or other facility receives an affidavit for the disposal of a motor vehicle as provided in this section, the dealer or facility shall not be required to obtain an Ohio certificate of title to the motor vehicle in the dealer's or facility's own name if the vehicle is dismantled or destroyed and both copies of the

| | |
|---|--|
| affidavit are delivered to the clerk of courts. | 293 |
| (F) No towing service or storage facility shall fail to comply with this section. | 294 295 |
| Sec. 4513.66. (A) If a motor vehicle accident occurs on any highway, public street, or other property open to the public for purposes of vehicular travel and if any motor vehicle, cargo, or personal property that has been damaged or spilled as a result of the motor vehicle accident is blocking the highway, street, or other property or is otherwise endangering public safety, a public safety official may do either of the following without the consent of the owner but with the approval of the law enforcement agency conducting any investigation of the accident: | 296 297 298 299 300 301 302 303 304 305 |
| (1) Remove, or order the removal of, the motor vehicle if the motor vehicle is unoccupied, cargo, or personal property from the portion of the highway, public street, or property ordinarily used for vehicular travel on the highway, public street, or other property open to the public for purposes of vehicular travel. | 306 307 308 309 310 311 |
| (2) If the motor vehicle is a commercial motor vehicle, allow the owner or operator of the vehicle the opportunity to arrange for the removal of the motor vehicle within a period of time specified by the public safety official. If the public safety official determines that the motor vehicle cannot be removed within the specified period of time, the public safety official shall remove or order the removal of the motor vehicle. | 312 313 314 315 316 317 318 |
| (B) (1) Except as provided in division (B) (2) of this section, the department of transportation, any employee of the department of transportation, or a public safety official who | 319 320 321 |

authorizes or participates in the removal of any unoccupied 322
motor vehicle, cargo, or personal property as authorized by 323
division (A) of this section, regardless of whether the removal 324
is executed by a private towing service, is not liable for civil 325
damages for any injury, death, or loss to person or property 326
that results from the removal of that unoccupied motor vehicle, 327
cargo, or personal property. Further, except as provided in 328
division (B) (2) of this section, if a public safety official 329
authorizes, employs, or arranges to have a private towing 330
service remove any unoccupied motor vehicle, cargo, or personal 331
property as authorized by division (A) of this section, that 332
private towing service is not liable for civil damages for any 333
injury, death, or loss to person or property that results from 334
the removal of that unoccupied motor vehicle, cargo, or personal 335
property. 336

(2) Division (B) (1) of this section does not apply to any 337
of the following: 338

(a) Any person or entity involved in the removal of an 339
unoccupied motor vehicle, cargo, or personal property pursuant 340
to division (A) of this section if that removal causes or 341
contributes to the release of a hazardous material or to 342
structural damage to the roadway; 343

(b) A private towing service that was not authorized, 344
employed, or arranged by a public safety official to remove an 345
unoccupied motor vehicle, cargo, or personal property under this 346
section; 347

(c) Except as provided in division (B) (2) (d) of this 348
section, a private towing service that was authorized, employed, 349
or arranged by a public safety official to perform the removal 350
of the unoccupied motor vehicle, cargo, or personal property but 351

the private towing service performed the removal in a negligent 352
manner; 353

(d) A private towing service that was authorized, 354
employed, or arranged by a public safety official to perform the 355
removal of the unoccupied motor vehicle, cargo, or personal 356
property that was endangering public safety but the private 357
towing service performed the removal in a reckless manner. 358

(C) Section 2930.11 of the Revised Code does not apply 359
with regard to the payment of fees for motor vehicle removal and 360
storage under this section. 361

(D) As used in this section: 362

(1) "Public safety official" means any of the following: 363

(a) The sheriff of the county, or the chief of a law 364
enforcement agency in the municipal corporation, township, port 365
authority, conservancy district, university campus police 366
department, park district police force, or township or joint 367
police district, in which the accident occurred; 368

(b) A state highway patrol trooper; 369

(c) The chief of the fire department having jurisdiction 370
where the accident occurred; 371

(d) A duly authorized subordinate acting on behalf of an 372
official specified in divisions ~~(C)(1)(a)~~ (D)(1)(a) to (c) of 373
this section; 374

(e) A natural resources officer or a wildlife officer. 375

(2) "Hazardous material" has the same meaning as in 376
section 2305.232 of the Revised Code. 377

Section 2. That existing sections 4513.60, 4513.61, and 378

4513.66 of the Revised Code are hereby repealed." 379

The motion was _____ agreed to.

SYNOPSIS

380

Vehicles towed by law enforcement

381

R.C. 4513.60, 4513.61, and 4513.66

382

Requires a victim whose motor vehicle was towed by order 383
of law enforcement to pay the costs of the related towing and 384
storage of that motor vehicle in order to retrieve it. 385

_____ moved to amend as follows:

In line _____ of the title, after "_____" insert "5119.89" 1
In line _____ of the title, after "_____" insert "to remove an 2
outdated reference to the Joint Medicaid Oversight Committee" 3
After line _____, insert: 4
"Section 1. That section 5119.89 of the Revised Code be 5
amended to read as follows: 6
Sec. 5119.89. The director of behavioral health shall 7
consult with the superintendent of insurance as required by 8
section 3901.90 of the Revised Code to develop consumer and 9
payer education on behavioral health insurance parity and 10
establish and promote a consumer hotline to collect information 11
and help consumers understand and access their insurance 12
benefits. 13
The department of behavioral health and the department of 14
insurance shall jointly report annually on the departments' 15
efforts, which shall include information on consumer and payer 16
outreach activities and identification of trends and barriers to 17
access and coverage in this state. The departments shall submit 18
the report to the general assembly, ~~the joint medicaid oversight~~ 19
~~committee,~~ and the governor, not later than the thirtieth day of 20
January of each year. 21
Section 2. That existing section 5119.89 of the Revised 22

Code is hereby repealed."

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The motion was _____ agreed to.

SYNOPSIS

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Joint Medicaid Oversight Committee

25

R.C. 5119.89

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Removes a reference to the former Joint Medicaid Oversight
Committee in law requiring the Director of Behavioral Health and
the Department of Insurance to annually report to the General
Assembly and the Governor on the departments' efforts regarding
consumer education about behavioral health insurance parity and
accessing insurance benefits.

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