

AN ACT

To amend sections 102.01, 121.22, 124.134, 149.311, 149.43, 173.501, 307.6910, 1710.02, 2101.16, 2915.092, 3310.70, 3317.0212, 3333.051, 3505.183, 3509.05, 3781.1010, 3929.43, 4503.591, 4509.70, 5104.30, 5104.31, 5104.32, 5104.38, 5165.36, 5301.36, 5713.03, 5721.03, 5747.01, and 5747.98; to enact sections 3333.128, 3955.061, 3956.061, 5101.19, 5101.191, 5101.192, 5101.193, 5101.194, and 5104.37; and to repeal section 5747.37 of the Revised Code and to amend Sections 265.220, 307.270, 343.30, and 701.70 of H.B. 110 of the 134th General Assembly, Sections 219.10 as subsequently amended, 221.10 as subsequently amended, 221.13 as subsequently amended, and 237.13 as subsequently amended of H.B. 597 of the 134th General Assembly, and Sections 207.15, 221.10, 221.13, 223.10, 223.15, 237.10, and 237.13 of H.B. 687 of the 134th General Assembly and to repeal Section 715.20 of H.B. 110 of the 134th General Assembly to make appropriations and to provide authorization and conditions for the operation of state programs.

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

SECTION 101.01. That sections 102.01, 121.22, 124.134, 149.311, 149.43, 173.501, 307.6910, 1710.02, 2101.16, 2915.092, 3310.70, 3317.0212, 3333.051, 3505.183, 3509.05, 3781.1010, 3929.43, 4503.591, 4509.70, 5104.30, 5104.31, 5104.32, 5104.38, 5165.36, 5301.36, 5713.03, 5721.03, 5747.01, and 5747.98 be amended and sections 3333.128, 3955.061, 3956.061, 5101.19, 5101.191, 5101.192, 5101.193, 5101.194, and 5104.37 of the Revised Code be enacted to read as follows:

Sec. 102.01. As used in this chapter:

(A) "Compensation" means money, thing of value, or financial benefit. "Compensation" does not include reimbursement for actual and necessary expenses incurred in the performance of official duties.

(B) "Public official or employee" means any person who is elected or appointed to an office or is an employee of any public agency. "Public official or employee" does not include a-any of the following:

(1) A person elected or appointed to the office of precinct, ward, or district committee member under section 3517.03 of the Revised Code, any presidential elector, or any delegate to a national convention. ~~"Public official or employee" does not include a;~~

(2) A person who is a teacher, instructor, professor, or other kind of educator whose position does not involve the performance of, or authority to perform, administrative or supervisory functions;

(3) An officer, member, or director of an existing qualified nonprofit corporation that creates a special improvement district under Chapter 1710. of the Revised Code, or such a person's designee or proxy, when the person is not acting in that role with respect to a purpose for which the district is created.

(C)(1) "Public agency" means the general assembly, all courts, any department, division, institution, board, commission, authority, bureau or other instrumentality of the state, a county, city, village, or township, the five state retirement systems, or any other governmental entity.

(2) Notwithstanding any contrary provision of division (C)(3)(a) of this section, "public agency" includes a regional council of governments established under Chapter 167. of the Revised Code.

(3) "Public agency" does not include ~~either~~ any of the following:

(a) A department, division, institution, board, commission, authority, or other instrumentality of the state or a county, municipal corporation, township, or other governmental entity that functions exclusively for cultural, educational, historical, humanitarian, advisory, or research purposes; that does not expend more than ten thousand dollars per calendar year, excluding salaries and wages of employees; and whose members are uncompensated;

(b) The nonprofit corporation formed under section 187.01 of the Revised Code;

(c) An existing qualified nonprofit corporation that creates a special improvement district under Chapter 1710. of the Revised Code, when the corporation is not acting with respect to a purpose for which the district is created.

(D) "Immediate family" means a spouse residing in the person's household and any dependent child.

(E) "Income" includes gross income as defined and used in the "Internal Revenue Code of 1986," 100 Stat. 2085, 26 U.S.C. 1, as amended, interest and dividends on obligations or securities of any state or of any political subdivision or authority of any state or political subdivision, and interest or dividends on obligations of any authority, commission, or instrumentality of the United States.

(F) Except as otherwise provided in division (A) of section 102.08 of the Revised Code, "appropriate ethics commission" means:

(1) For matters relating to members of the general assembly, employees of the general assembly, employees of the legislative service commission, and candidates for the office of member of the general assembly, the joint legislative ethics committee;

(2) For matters relating to judicial officers and employees, and candidates for judicial office, the board of commissioners on grievances and discipline of the supreme court;

(3) For matters relating to all other persons, the Ohio ethics commission.

(G) "Anything of value" has the same meaning as provided in section 1.03 of the Revised Code and includes, but is not limited to, a contribution as defined in section 3517.01 of the Revised Code.

(H) "Honorarium" means any payment made in consideration for any speech given, article published, or attendance at any public or private conference, convention, meeting, social event, meal, or similar gathering. "Honorarium" does not include ceremonial gifts or awards that have insignificant monetary value; unsolicited gifts of nominal value or trivial items of informational value; or earned income from any person, other than a legislative agent, for personal services that are

customarily provided in connection with the practice of a bona fide business, if that business initially began before the public official or employee conducting that business was elected or appointed to the public official's or employee's office or position of employment.

(I) "Employer" means any person who, directly or indirectly, engages an executive agency lobbyist or legislative agent.

(J) "Executive agency decision," "executive agency lobbyist," and "executive agency lobbying activity" have the same meanings as in section 121.60 of the Revised Code.

(K) "Legislation," "legislative agent," "financial transaction," and "actively advocate" have the same meanings as in section 101.70 of the Revised Code.

(L) "Expenditure" has the same meaning as in section 101.70 of the Revised Code when used in relation to activities of a legislative agent, and the same meaning as in section 121.60 of the Revised Code when used in relation to activities of an executive agency lobbyist.

Sec. 121.22. (A) This section shall be liberally construed to require public officials to take official action and to conduct all deliberations upon official business only in open meetings unless the subject matter is specifically excepted by law.

(B) As used in this section:

(1) "Public body" means any of the following:

(a) Any board, commission, committee, council, or similar decision-making body of a state agency, institution, or authority, and any legislative authority or board, commission, committee, council, agency, authority, or similar decision-making body of any county, township, municipal corporation, school district, or other political subdivision or local public institution;

(b) Any committee or subcommittee of a body described in division (B)(1)(a) of this section;

(c) A court of jurisdiction of a sanitary district organized wholly for the purpose of providing a water supply for domestic, municipal, and public use when meeting for the purpose of the appointment, removal, or reappointment of a member of the board of directors of such a district pursuant to section 6115.10 of the Revised Code, if applicable, or for any other matter related to such a district other than litigation involving the district. As used in division (B)(1)(c) of this section, "court of jurisdiction" has the same meaning as "court" in section 6115.01 of the Revised Code.

(2) "Meeting" means any prearranged discussion of the public business of the public body by a majority of its members.

(3) "Regulated individual" means either of the following:

(a) A student in a state or local public educational institution;

(b) A person who is, voluntarily or involuntarily, an inmate, patient, or resident of a state or local institution because of criminal behavior, mental illness, an intellectual disability, disease, disability, age, or other condition requiring custodial care.

(4) "Public office" has the same meaning as in section 149.011 of the Revised Code.

(C) All meetings of any public body are declared to be public meetings open to the public at all times. A member of a public body shall be present in person at a meeting open to the public to be considered present or to vote at the meeting and for purposes of determining whether a quorum is present at the meeting.

The minutes of a regular or special meeting of any public body shall be promptly prepared, filed, and maintained and shall be open to public inspection. The minutes need only reflect the

general subject matter of discussions in executive sessions authorized under division (G) or (J) of this section.

(D) This section does not apply to any of the following:

- (1) A grand jury;
- (2) An audit conference conducted by the auditor of state or independent certified public accountants with officials of the public office that is the subject of the audit;
- (3) The adult parole authority when its hearings are conducted at a correctional institution for the sole purpose of interviewing inmates to determine parole or pardon and the department of rehabilitation and correction when its hearings are conducted at a correctional institution for the sole purpose of making determinations under section 2967.271 of the Revised Code regarding the release or maintained incarceration of an offender to whom that section applies;
- (4) The organized crime investigations commission established under section 177.01 of the Revised Code;
- (5) Meetings of a child fatality review board established under section 307.621 of the Revised Code, meetings related to a review conducted pursuant to guidelines established by the director of health under section 3701.70 of the Revised Code, and meetings conducted pursuant to sections 5153.171 to 5153.173 of the Revised Code;
- (6) The state medical board when determining whether to suspend a license or certificate without a prior hearing pursuant to division (G) of either section 4730.25 or 4731.22 of the Revised Code;
- (7) The board of nursing when determining whether to suspend a license or certificate without a prior hearing pursuant to division (B) of section 4723.281 of the Revised Code;
- (8) The state board of pharmacy when determining whether to do either of the following:
 - (a) Suspend a license, certification, or registration without a prior hearing, including during meetings conducted by telephone conference, pursuant to Chapters 3719., 3796., 4729., and 4752. of the Revised Code and rules adopted thereunder; or
 - (b) Restrict a person from obtaining further information from the drug database established in section 4729.75 of the Revised Code without a prior hearing pursuant to division (C) of section 4729.86 of the Revised Code.
- (9) The state chiropractic board when determining whether to suspend a license without a hearing pursuant to section 4734.37 of the Revised Code;
- (10) The executive committee of the emergency response commission when determining whether to issue an enforcement order or request that a civil action, civil penalty action, or criminal action be brought to enforce Chapter 3750. of the Revised Code;
- (11) The board of directors of the nonprofit corporation formed under section 187.01 of the Revised Code or any committee thereof, and the board of directors of any subsidiary of that corporation or a committee thereof;
- (12) An audit conference conducted by the audit staff of the department of job and family services with officials of the public office that is the subject of that audit under section 5101.37 of the Revised Code;
- (13) The occupational therapy section of the occupational therapy, physical therapy, and athletic trainers board when determining whether to suspend a license without a hearing pursuant to

division (E) of section 4755.11 of the Revised Code;

(14) The physical therapy section of the occupational therapy, physical therapy, and athletic trainers board when determining whether to suspend a license without a hearing pursuant to division (F) of section 4755.47 of the Revised Code;

(15) The athletic trainers section of the occupational therapy, physical therapy, and athletic trainers board when determining whether to suspend a license without a hearing pursuant to division (E) of section 4755.64 of the Revised Code;

(16) Meetings of the pregnancy-associated mortality review board established under section 3738.01 of the Revised Code;

(17) Meetings of a fetal-infant mortality review board established under section 3707.71 of the Revised Code;

(18) Meetings of a drug overdose fatality review committee described in section 307.631 of the Revised Code;

(19) Meetings of a suicide fatality review committee described in section 307.641 of the Revised Code;

(20) Meetings of the officers, members, or directors of an existing qualified nonprofit corporation that creates a special improvement district under Chapter 1710. of the Revised Code, at which the public business of the corporation pertaining to a purpose for which the district is created is not discussed.

(E) The controlling board, the tax credit authority, or the minority development financing advisory board, when meeting to consider granting assistance pursuant to Chapter 122. or 166. of the Revised Code, in order to protect the interest of the applicant or the possible investment of public funds, by unanimous vote of all board or authority members present, may close the meeting during consideration of the following information confidentially received by the authority or board from the applicant:

- (1) Marketing plans;
- (2) Specific business strategy;
- (3) Production techniques and trade secrets;
- (4) Financial projections;
- (5) Personal financial statements of the applicant or members of the applicant's immediate family, including, but not limited to, tax records or other similar information not open to public inspection.

The vote by the authority or board to accept or reject the application, as well as all proceedings of the authority or board not subject to this division, shall be open to the public and governed by this section.

(F) Every public body, by rule, shall establish a reasonable method whereby any person may determine the time and place of all regularly scheduled meetings and the time, place, and purpose of all special meetings. A public body shall not hold a special meeting unless it gives at least twenty-four hours' advance notice to the news media that have requested notification, except in the event of an emergency requiring immediate official action. In the event of an emergency, the member or members calling the meeting shall notify the news media that have requested notification immediately of the time, place, and purpose of the meeting.

The rule shall provide that any person, upon request and payment of a reasonable fee, may obtain reasonable advance notification of all meetings at which any specific type of public business is to be discussed. Provisions for advance notification may include, but are not limited to, mailing the agenda of meetings to all subscribers on a mailing list or mailing notices in self-addressed, stamped envelopes provided by the person.

(G) Except as provided in divisions (G)(8) and (J) of this section, the members of a public body may hold an executive session only after a majority of a quorum of the public body determines, by a roll call vote, to hold an executive session and only at a regular or special meeting for the sole purpose of the consideration of any of the following matters:

(1) To consider the appointment, employment, dismissal, discipline, promotion, demotion, or compensation of a public employee or official, or the investigation of charges or complaints against a public employee, official, licensee, or regulated individual, unless the public employee, official, licensee, or regulated individual requests a public hearing. Except as otherwise provided by law, no public body shall hold an executive session for the discipline of an elected official for conduct related to the performance of the elected official's official duties or for the elected official's removal from office. If a public body holds an executive session pursuant to division (G)(1) of this section, the motion and vote to hold that executive session shall state which one or more of the approved purposes listed in division (G)(1) of this section are the purposes for which the executive session is to be held, but need not include the name of any person to be considered at the meeting.

(2) To consider the purchase of property for public purposes, the sale of property at competitive bidding, or the sale or other disposition of unneeded, obsolete, or unfit-for-use property in accordance with section 505.10 of the Revised Code, if premature disclosure of information would give an unfair competitive or bargaining advantage to a person whose personal, private interest is adverse to the general public interest. No member of a public body shall use division (G)(2) of this section as a subterfuge for providing covert information to prospective buyers or sellers. A purchase or sale of public property is void if the seller or buyer of the public property has received covert information from a member of a public body that has not been disclosed to the general public in sufficient time for other prospective buyers and sellers to prepare and submit offers.

If the minutes of the public body show that all meetings and deliberations of the public body have been conducted in compliance with this section, any instrument executed by the public body purporting to convey, lease, or otherwise dispose of any right, title, or interest in any public property shall be conclusively presumed to have been executed in compliance with this section insofar as title or other interest of any bona fide purchasers, lessees, or transferees of the property is concerned.

(3) Conferences with an attorney for the public body concerning disputes involving the public body that are the subject of pending or imminent court action;

(4) Preparing for, conducting, or reviewing negotiations or bargaining sessions with public employees concerning their compensation or other terms and conditions of their employment;

(5) Matters required to be kept confidential by federal law or regulations or state statutes;

(6) Details relative to the security arrangements and emergency response protocols for a public body or a public office, if disclosure of the matters discussed could reasonably be expected to jeopardize the security of the public body or public office;

(7) In the case of a county hospital operated pursuant to Chapter 339. of the Revised Code, a

joint township hospital operated pursuant to Chapter 513. of the Revised Code, or a municipal hospital operated pursuant to Chapter 749. of the Revised Code, to consider trade secrets, as defined in section 1333.61 of the Revised Code;

(8) To consider confidential information related to the marketing plans, specific business strategy, production techniques, trade secrets, or personal financial statements of an applicant for economic development assistance, or to negotiations with other political subdivisions respecting requests for economic development assistance, provided that both of the following conditions apply:

(a) The information is directly related to a request for economic development assistance that is to be provided or administered under any provision of Chapter 715., 725., 1724., or 1728. or sections 701.07, 3735.67 to 3735.70, 5709.40 to 5709.43, 5709.61 to 5709.69, 5709.73 to 5709.75, or 5709.77 to 5709.81 of the Revised Code, or that involves public infrastructure improvements or the extension of utility services that are directly related to an economic development project.

(b) A unanimous quorum of the public body determines, by a roll call vote, that the executive session is necessary to protect the interests of the applicant or the possible investment or expenditure of public funds to be made in connection with the economic development project.

If a public body holds an executive session to consider any of the matters listed in divisions (G)(2) to (8) of this section, the motion and vote to hold that executive session shall state which one or more of the approved matters listed in those divisions are to be considered at the executive session.

A public body specified in division (B)(1)(c) of this section shall not hold an executive session when meeting for the purposes specified in that division.

(H) A resolution, rule, or formal action of any kind is invalid unless adopted in an open meeting of the public body. A resolution, rule, or formal action adopted in an open meeting that results from deliberations in a meeting not open to the public is invalid unless the deliberations were for a purpose specifically authorized in division (G) or (J) of this section and conducted at an executive session held in compliance with this section. A resolution, rule, or formal action adopted in an open meeting is invalid if the public body that adopted the resolution, rule, or formal action violated division (F) of this section.

(I)(1) Any person may bring an action to enforce this section. An action under division (I)(1) of this section shall be brought within two years after the date of the alleged violation or threatened violation. Upon proof of a violation or threatened violation of this section in an action brought by any person, the court of common pleas shall issue an injunction to compel the members of the public body to comply with its provisions.

(2)(a) If the court of common pleas issues an injunction pursuant to division (I)(1) of this section, the court shall order the public body that it enjoins to pay a civil forfeiture of five hundred dollars to the party that sought the injunction and shall award to that party all court costs and, subject to reduction as described in division (I)(2) of this section, reasonable attorney's fees. The court, in its discretion, may reduce an award of attorney's fees to the party that sought the injunction or not award attorney's fees to that party if the court determines both of the following:

(i) That, based on the ordinary application of statutory law and case law as it existed at the time of violation or threatened violation that was the basis of the injunction, a well-informed public body reasonably would believe that the public body was not violating or threatening to violate this

section;

(ii) That a well-informed public body reasonably would believe that the conduct or threatened conduct that was the basis of the injunction would serve the public policy that underlies the authority that is asserted as permitting that conduct or threatened conduct.

(b) If the court of common pleas does not issue an injunction pursuant to division (I)(1) of this section and the court determines at that time that the bringing of the action was frivolous conduct, as defined in division (A) of section 2323.51 of the Revised Code, the court shall award to the public body all court costs and reasonable attorney's fees, as determined by the court.

(3) Irreparable harm and prejudice to the party that sought the injunction shall be conclusively and irrebuttably presumed upon proof of a violation or threatened violation of this section.

(4) A member of a public body who knowingly violates an injunction issued pursuant to division (I)(1) of this section may be removed from office by an action brought in the court of common pleas for that purpose by the prosecuting attorney or the attorney general.

(J)(1) Pursuant to division (C) of section 5901.09 of the Revised Code, a veterans service commission shall hold an executive session for one or more of the following purposes unless an applicant requests a public hearing:

(a) Interviewing an applicant for financial assistance under sections 5901.01 to 5901.15 of the Revised Code;

(b) Discussing applications, statements, and other documents described in division (B) of section 5901.09 of the Revised Code;

(c) Reviewing matters relating to an applicant's request for financial assistance under sections 5901.01 to 5901.15 of the Revised Code.

(2) A veterans service commission shall not exclude an applicant for, recipient of, or former recipient of financial assistance under sections 5901.01 to 5901.15 of the Revised Code, and shall not exclude representatives selected by the applicant, recipient, or former recipient, from a meeting that the commission conducts as an executive session that pertains to the applicant's, recipient's, or former recipient's application for financial assistance.

(3) A veterans service commission shall vote on the grant or denial of financial assistance under sections 5901.01 to 5901.15 of the Revised Code only in an open meeting of the commission. The minutes of the meeting shall indicate the name, address, and occupation of the applicant, whether the assistance was granted or denied, the amount of the assistance if assistance is granted, and the votes for and against the granting of assistance.

Sec. 124.134. (A) Each full-time permanent state employee paid in accordance with section 124.152 of the Revised Code and those employees listed in divisions (B)(2) and (4) of section 124.14 of the Revised Code shall be credited with vacation leave with full pay according to length of service and accruing at a corresponding rate per biweekly pay period, as follows:

A	Length of Service Per Pay Period	Accrual Rate
B	Less than 4 years	3.1 hours
C	4 but less than 9 years	4.6 hours
D	9 but less than 14 years	6.2 hours
E	14 but less than 19 years	6.9 hours
F	19 but less than 24 years	7.7 hours
G	24 years or more	9.2 hours

Fifty-two weeks equal one year of service.

The amount of an employee's service shall be determined in accordance with the standard specified in section 9.44 of the Revised Code. Credit for prior service, including an increased vacation accrual rate and longevity supplement, shall take effect during the first pay period that begins immediately following the date the director of administrative services approves granting credit for that prior service. No employee, other than an employee who submits proof of prior service within ninety days after the date of the employee's hiring, shall receive any amount of vacation leave for the period prior to the date of the director's approval of the grant of credit for prior service.

Part-time permanent employees who are paid in accordance with section 124.152 of the Revised Code and full-time permanent employees subject to this section who are in active pay status for less than eighty hours in a pay period shall earn vacation leave on a prorated basis. The ratio between the hours worked and the vacation hours earned by these classes of employees shall be the same as the ratio between the hours worked and the vacation hours earned by a full-time permanent employee with the same amount of service as provided for in this section.

Vacation leave is not available for use until it appears on the employee's earning statement and the compensation described in the earning statement is available to the employee.

(B) Employees granted leave under this section shall forfeit their right to take or to be paid for any vacation leave to their credit which is in excess of the accrual for three years. Any excess leave shall be eliminated from the employees' leave balance.

(C) Except as provided in division (D) of this section, beginning in fiscal year 2012, an employee may be paid for up to eighty hours of vacation leave each fiscal year if the employee requested and was denied the use of vacation leave during that fiscal year. No employee shall receive payment for more than eighty hours of denied vacation leave in a single fiscal year. An employee is only eligible to receive payment for vacation leave when the employee's vacation leave credit is at, or will reach in the immediately following pay period, the maximum of the accrual for three years and the employee has been denied the use of vacation leave. An employee is not entitled to receive payment for vacation leave denied in any pay period in which the employee's vacation leave credit is not at, or will not reach in the immediately following pay period, the maximum of accrual for three years. Any vacation leave for which an employee receives payment shall be deducted from the

employee's vacation leave balance. No employee is eligible to receive payment for denied vacation leave in either fiscal year 2010 or fiscal year 2011.

(D) The supreme court, general assembly, secretary of state, auditor of state, treasurer of state, and attorney general may establish by policy an alternate payment structure for employees whose vacation leave credit is at, or will reach in the immediately following pay period, the maximum of accrual for three years and the employee has been denied the use of vacation leave. An employee is not entitled to receive payment for vacation leave denied in any pay period in which the employee's vacation leave credit is not at, or will not reach in the immediately following pay period, the maximum of accrual for three years. Any vacation leave for which the employee receives payment shall be deducted from the employee's vacation leave balance.

(E) Except as otherwise provided in this division, upon separation from state service, an employee granted leave under this section is entitled to compensation at the employee's current rate of pay for all unused vacation leave accrued under this section or section 124.13 of the Revised Code to the employee's credit. An employee who separates from state service with less than twelve months of total state service is not entitled to compensation for unused accrued vacation leave. In case of transfer of an employee from one state agency to another, the employee shall retain the unused accrued vacation leave. In case of the death of an employee, the unused accrued vacation leave shall be paid in accordance with section 2113.04 of the Revised Code, or to the employee's estate. An employee serving in a temporary work level who is eligible to receive compensation under this division shall be compensated at the base rate of pay of the employee's normal classification.

(F)(1) Except as provided in division (G) of this section, beginning in December 2019~~2023~~, and every year thereafter, the director shall allow an eligible full-time or part-time employee who is credited with vacation leave under this section to convert ~~to cash a maximum of forty hours of a~~ portion of the employee's unused accrued vacation leave to cash in accordance with this division.

(2) To be eligible for the conversion described in division (F)(1) of this section, an employee shall have not less than ~~two~~one hundred hours of unused accrued vacation leave available for use on the last day of the first pay period of November in the year that the employee chooses to make the conversion.

(3) An employee who has not less than two hundred hours of unused accrued vacation leave available for use on the last day of the first pay period of November in the year that the employee chooses to make the conversion is eligible to convert up to eighty hours of unused accrued vacation leave to cash under division (F)(1) of this section. An employee who has not less than one hundred hours of unused accrued vacation leave available for use on the last day of the first pay period of November in the year that the employee chooses to make the conversion is eligible to convert up to forty hours of unused accrued vacation leave to cash under division (F)(1) of this section.

(4) Unused accrued vacation leave converted to cash under division (F)(1) of this section shall be paid to the employee in the first paycheck of December at the base rate of pay for every hour of unused accrued vacation leave that the employee converts. An employee serving in a temporary work level who elects to convert unused accrued vacation leave to cash shall do so at the base rate of pay of the employee's normal classification.

~~(4)(5)~~ An employee who separates from state service during the year shall not be eligible for the cash benefit provided under division (F) of this section.

~~(5)-(6)~~ The cash benefit set forth in division (F) of this section shall not be subject to contributions to any of the retirement systems, either by the employee or the employer.

~~(6)-(7)~~ The director shall establish procedures to implement this division. The director shall include in the procedures a final date by which an employee must notify the director of the amount of unused accrued vacation leave to be converted to cash. Except as provided in division (B) of this section, an employee's unused accrued vacation leave balance shall automatically carry forward if the employee does not notify the director in accordance with the procedures the director establishes.

(G) Division (F) of this section does not apply to employees of the supreme court, the general assembly, the legislative service commission, the secretary of state, the auditor of state, the treasurer of state, or the attorney general unless the supreme court, the general assembly, the legislative service commission, the secretary of state, the auditor of state, the treasurer of state, or the attorney general decides that the employees of those respective entities should be eligible for the opportunity to convert unused accrued vacation leave pursuant to division (F) of this section and notifies the director in writing on or before the first day of October of the calendar year of the decision to make the employees eligible. The first year that these entities may elect to allow to make the employees eligible is ~~2019~~2023. After notifying the director in writing of the decision that employees of those respective entities are eligible, those employees remain eligible until the respective entity notifies the director in writing on or before the first day of October of the calendar year that the employees are ineligible. If any entity notifies the director of a decision that employees of those entities are ineligible during any calendar year, those employees remain ineligible until the entity notifies the director in writing on or before the first day of October of the calendar year that the employees are eligible. This division does not apply to employees defined as public employees under section 4117.01 of the Revised Code.

Sec. 149.311. (A) As used in this section:

(1) "Historic building" means a building, including its structural components, that is located in this state and that is either individually listed on the national register of historic places under 16 U.S.C. 470a, located in a registered historic district, and certified by the state historic preservation officer as being of historic significance to the district, or is individually listed as an historic landmark designated by a local government certified under 16 U.S.C. 470a(c).

(2) "Qualified rehabilitation expenditures" means expenditures paid or incurred during the rehabilitation period, and before and after that period as determined under 26 U.S.C. 47, by an owner or qualified lessee of an historic building to rehabilitate the building. "Qualified rehabilitation expenditures" includes architectural or engineering fees paid or incurred in connection with the rehabilitation, and expenses incurred in the preparation of nomination forms for listing on the national register of historic places. "Qualified rehabilitation expenditures" does not include any of the following:

(a) The cost of acquiring, expanding, or enlarging an historic building;

(b) Expenditures attributable to work done to facilities related to the building, such as parking lots, sidewalks, and landscaping;

(c) New building construction costs.

(3) "Owner" of an historic building means a person holding the fee simple interest in the building. "Owner" does not include the state or a state agency, or any political subdivision as defined

in section 9.23 of the Revised Code.

(4) "Qualified lessee" means a person subject to a lease agreement for an historic building and eligible for the federal rehabilitation tax credit under 26 U.S.C. 47. "Qualified lessee" does not include the state or a state agency or political subdivision as defined in section 9.23 of the Revised Code.

(5) "Certificate owner" means the owner or qualified lessee of an historic building to which a rehabilitation tax credit certificate was issued under this section.

(6) "Registered historic district" means an historic district listed in the national register of historic places under 16 U.S.C. 470a, an historic district designated by a local government certified under 16 U.S.C. 470a(c), or a local historic district certified under 36 C.F.R. 67.8 and 67.9.

(7) "Rehabilitation" means the process of repairing or altering an historic building or buildings, making possible an efficient use while preserving those portions and features of the building and its site and environment that are significant to its historic, architectural, and cultural values.

(8) "Rehabilitation period" means one of the following:

(a) If the rehabilitation initially was not planned to be completed in stages, a period chosen by the owner or qualified lessee not to exceed twenty-four months during which rehabilitation occurs;

(b) If the rehabilitation initially was planned to be completed in stages, a period chosen by the owner or qualified lessee not to exceed sixty months during which rehabilitation occurs. Each stage shall be reviewed as a phase of a rehabilitation as determined under 26 C.F.R. 1.48-12 or a successor to that section.

(9) "State historic preservation officer" or "officer" means the state historic preservation officer appointed by the governor under 16 U.S.C. 470a.

(10) "Catalytic project" means the rehabilitation of an historic building, the rehabilitation of which will foster economic development within two thousand five hundred feet of the historic building.

(B) The owner or qualified lessee of an historic building may apply to the director of development for a rehabilitation tax credit certificate for qualified rehabilitation expenditures paid or incurred by such owner or qualified lessee after April 4, 2007, for rehabilitation of an historic building. If the owner of an historic building enters a pass-through agreement with a qualified lessee for the purposes of the federal rehabilitation tax credit under 26 U.S.C. 47, the qualified rehabilitation expenditures paid or incurred by the owner after April 4, 2007, may be attributed to the qualified lessee.

The form and manner of filing such applications shall be prescribed by rule of the director. Each application shall state the amount of qualified rehabilitation expenditures the applicant estimates will be paid or incurred and shall indicate whether the historic building was used as a theater before, and is intended to be used as a theater after, the rehabilitation. The director may require applicants to furnish documentation of such estimates.

The director, after consultation with the tax commissioner and in accordance with Chapter 119. of the Revised Code, shall adopt rules that establish all of the following:

(1) Forms and procedures by which applicants may apply for rehabilitation tax credit certificates;

(2) Criteria for reviewing, evaluating, and approving applications for certificates within the limitations under division (D) of this section, criteria for assuring that the certificates issued encompass a mixture of high and low qualified rehabilitation expenditures, and criteria for issuing certificates under division (C)(3)(b) of this section;

(3) Eligibility requirements for obtaining a certificate under this section;

(4) The form of rehabilitation tax credit certificates;

(5) Reporting requirements and monitoring procedures;

(6) Procedures and criteria for conducting cost-benefit analyses of historic buildings that are the subjects of applications filed under this section. The purpose of a cost-benefit analysis shall be to determine whether rehabilitation of the historic building will result in a net revenue gain in state and local taxes once the building is used.

(7) Any other rules necessary to implement and administer this section.

(C) The director shall review the applications with the assistance of the state historic preservation officer and determine whether all of the following criteria are met:

(1) That the building that is the subject of the application is an historic building and the applicant is the owner or qualified lessee of the building;

(2) That the rehabilitation will satisfy standards prescribed by the United States secretary of the interior under 16 U.S.C. 470, et seq., as amended, and 36 C.F.R. 67.7 or a successor to that section;

(3) That receiving a rehabilitation tax credit certificate under this section is a major factor in:

(a) The applicant's decision to rehabilitate the historic building; or

(b) To increase the level of investment in such rehabilitation.

(4) The historic building that is the subject of the application is not, and will not upon completion of the rehabilitation project be, part of a qualified low-income housing project allocated a tax credit pursuant to section 42 of the Internal Revenue Code.

An applicant shall demonstrate to the satisfaction of the state historic preservation officer and director that the rehabilitation will satisfy the standards described in division (C)(2) of this section before the applicant begins the physical rehabilitation of the historic building.

(D)(1) If the director determines that an application meets the criteria in ~~divisions (C)(1), (2), and (3)~~ division (C) of this section, the director shall conduct a cost-benefit analysis for the historic building that is the subject of the application to determine whether rehabilitation of the historic building will result in a net revenue gain in state and local taxes once the building is used. The director shall consider the results of the cost-benefit analysis in determining whether to approve the application. The director shall also consider the potential economic impact and the regional distributive balance of the credits throughout the state. The director may approve an application only after completion of the cost-benefit analysis.

(2) A rehabilitation tax credit certificate shall not be issued for an amount greater than the estimated amount furnished by the applicant on the application for such certificate and approved by the director. The director shall not approve more than a total of one hundred twenty million dollars of rehabilitation tax credits for each of fiscal years 2023 and 2024, and sixty million dollars of rehabilitation tax credits for each fiscal year thereafter but the director may reallocate unused tax credits from a prior fiscal year for new applicants and such reallocated credits shall not apply toward

the dollar limit of this division.

(3) For rehabilitations with a rehabilitation period not exceeding twenty-four months as provided in division (A)(8)(a) of this section, a rehabilitation tax credit certificate shall not be issued before the rehabilitation of the historic building is completed.

(4) For rehabilitations with a rehabilitation period not exceeding sixty months as provided in division (A)(8)(b) of this section, a rehabilitation tax credit certificate shall not be issued before a stage of rehabilitation is completed. After all stages of rehabilitation are completed, if the director cannot determine that the criteria in division (C) of this section are satisfied for all stages of rehabilitations, the director shall certify this finding to the tax commissioner, and any rehabilitation tax credits received by the applicant shall be repaid by the applicant and may be collected by assessment as unpaid tax by the commissioner.

(5) The director shall require the applicant to provide a third-party cost certification by a certified public accountant of the actual costs attributed to the rehabilitation of the historic building when qualified rehabilitation expenditures exceed two hundred thousand dollars.

If an applicant whose application is approved for receipt of a rehabilitation tax credit certificate fails to provide to the director sufficient evidence of reviewable progress, including a viable financial plan, copies of final construction drawings, and evidence that the applicant has obtained all historic approvals within twelve months after the date the applicant received notification of approval, and if the applicant fails to provide evidence to the director that the applicant has secured and closed on financing for the rehabilitation within eighteen months after receiving notification of approval, the director may rescind the approval of the application. The director shall notify the applicant if the approval has been rescinded. Credits that would have been available to an applicant whose approval was rescinded shall be available for other qualified applicants. Nothing in this division prohibits an applicant whose approval has been rescinded from submitting a new application for a rehabilitation tax credit certificate.

(6) The director may approve the application of, and issue a rehabilitation tax credit certificate to, the owner of a catalytic project, provided the application otherwise meets the criteria described in divisions (C) and (D) of this section. The director may not approve more than one application for a rehabilitation tax credit certificate under division (D)(6) of this section during each state fiscal biennium. The director shall not approve an application for a rehabilitation tax credit certificate under division (D)(6) of this section during the state fiscal biennium beginning July 1, 2017, or during any state fiscal biennium thereafter. The director shall consider the following criteria in determining whether to approve an application for a certificate under division (D)(6) of this section:

- (a) Whether the historic building is a catalytic project;
- (b) The effect issuance of the certificate would have on the availability of credits for other applicants that qualify for a credit certificate within the credit dollar limit described in division (D)(2) of this section;
- (c) The number of jobs, if any, the catalytic project will create.

(7)(a) The owner or qualified lessee of a historic building may apply for a rehabilitation tax credit certificate under both divisions (B) and (D)(6) of this section. In such a case, the director shall consider each application at the time the application is submitted.

(b) The director shall not issue more than one certificate under this section with respect to the same qualified rehabilitation expenditures.

(8) The director shall give consideration for tax credits awarded under this section to rehabilitations of historic buildings used as a theater before, and intended to be used as a theater after, the rehabilitation. In determining whether to approve an application for such a rehabilitation, the director shall consider the extent to which the rehabilitation will increase attendance at the theater and increase the theater's gross revenue.

(9) The director shall rescind the approval of any application if the building that is the subject of the application is part of a qualified low-income housing project allocated a tax credit pursuant to section 42 of the Internal Revenue Code at any time before the building's rehabilitation is complete.

(E) Issuance of a certificate represents a finding by the director of the matters described in divisions (C)(1), (2), and (3) of this section only; issuance of a certificate does not represent a verification or certification by the director of the amount of qualified rehabilitation expenditures for which a tax credit may be claimed under section 5725.151, 5725.34, 5726.52, 5729.17, 5733.47, or 5747.76 of the Revised Code. The amount of qualified rehabilitation expenditures for which a tax credit may be claimed is subject to inspection and examination by the tax commissioner or employees of the commissioner under section 5703.19 of the Revised Code and any other applicable law. Upon the issuance of a certificate, the director shall certify to the tax commissioner, in the form and manner requested by the tax commissioner, the name of the applicant, the amount of qualified rehabilitation expenditures shown on the certificate, and any other information required by the rules adopted under this section.

(F)(1) On or before the first day of August each year, the director and tax commissioner jointly shall submit to the president of the senate and the speaker of the house of representatives a report on the tax credit program established under this section and sections 5725.151, 5725.34, 5726.52, 5729.17, 5733.47, and 5747.76 of the Revised Code. The report shall present an overview of the program and shall include information on the number of rehabilitation tax credit certificates issued under this section during the preceding fiscal year, an update on the status of each historic building for which an application was approved under this section, the dollar amount of the tax credits granted under sections 5725.151, 5725.34, 5726.52, 5729.17, 5733.47, and 5747.76 of the Revised Code, and any other information the director and commissioner consider relevant to the topics addressed in the report.

(2) On or before December 1, 2015, the director and tax commissioner jointly shall submit to the president of the senate and the speaker of the house of representatives a comprehensive report that includes the information required by division (F)(1) of this section and a detailed analysis of the effectiveness of issuing tax credits for rehabilitating historic buildings. The report shall be prepared with the assistance of an economic research organization jointly chosen by the director and commissioner.

(G) There is hereby created in the state treasury the historic rehabilitation tax credit operating fund. The director is authorized to charge reasonable application and other fees in connection with the administration of tax credits authorized by this section and sections 5725.151, 5725.34, 5726.52, 5729.17, 5733.47, and 5747.76 of the Revised Code. Any such fees collected shall be credited to the fund and used to pay reasonable costs incurred by the department of development in administering

this section and sections 5725.151, 5725.34, 5726.52, 5729.17, 5733.47, and 5747.76 of the Revised Code.

The Ohio historic preservation office is authorized to charge reasonable fees in connection with its review and approval of applications under this section. Any such fees collected shall be credited to the fund and used to pay administrative costs incurred by the Ohio historic preservation office pursuant to this section.

(H) Notwithstanding sections 5725.151, 5725.34, 5726.52, 5729.17, 5733.47, and 5747.76 of the Revised Code, the certificate owner of a tax credit certificate issued under division (D)(6) of this section may claim a tax credit equal to twenty-five per cent of the dollar amount indicated on the certificate for a total credit of not more than twenty-five million dollars. The credit claimed by such a certificate owner for any calendar year, tax year, or taxable year under section 5725.151, 5725.34, 5726.52, 5729.17, 5733.47, or 5747.76 of the Revised Code shall not exceed five million dollars. If the certificate owner is eligible for more than five million dollars in total credits, the certificate owner may carry forward the balance of the credit in excess of the amount claimed for that year for not more than five ensuing calendar years, tax years, or taxable years. If the credit claimed in any calendar year, tax year, or taxable year exceeds the tax otherwise due, the excess shall be refunded to the taxpayer.

(I) Notwithstanding sections 5725.151, 5725.34, 5726.52, 5729.17, 5733.47, and 5747.76 of the Revised Code, the following apply to a tax credit approved under this section after ~~the effective date of this amendment~~ September 13, 2022, and before July 1, 2024:

(1) The certificate holder may claim a tax credit equal to thirty-five per cent of the dollar amount indicated on the tax credit certificate if any county, township, or municipal corporation within which the project is located has a population of less than three hundred thousand according to the 2020 decennial census. The tax credit equals twenty-five per cent of the dollar amount indicated on the certificate if the project is not located within such a county, township, or municipal corporation.

(2) The total tax credit claimed under section 5725.151, 5725.34, 5726.52, 5729.17, 5733.47, or 5747.76 of the Revised Code for any one project shall not exceed ten million dollars for any calendar year, tax year, or taxable year.

(3) If the credit claimed in any calendar year, tax year, or taxable year exceeds the tax otherwise due, the excess shall be refunded to the taxpayer, subject to division (I)(2) of this section.

(J) The director of development, in consultation with the director of budget and management, shall develop and adopt a system of tracking any information necessary to anticipate the impact of credits issued under this section on tax revenues for current and future fiscal years. Such information may include the number of applications approved, the estimated rehabilitation expenditures and rehabilitation period associated with such applications, the number and amount of tax credit certificates issued, and any other information the director of budget and management requires for the purposes of this division.

(K) For purposes of this section and Chapter 122:19-1 of the Ohio Administrative Code, a tax credit certificate issued under this section is effective on the date that all historic buildings rehabilitated by the project are "placed in service," as that term is used in section 47 of the Internal Revenue Code.

Sec. 149.43. (A) As used in this section:

(1) "Public record" means records kept by any public office, including, but not limited to, state, county, city, village, township, and school district units, and records pertaining to the delivery of educational services by an alternative school in this state kept by the nonprofit or for-profit entity operating the alternative school pursuant to section 3313.533 of the Revised Code. "Public record" does not mean any of the following:

- (a) Medical records;
- (b) Records pertaining to probation and parole proceedings, to proceedings related to the imposition of community control sanctions and post-release control sanctions, or to proceedings related to determinations under section 2967.271 of the Revised Code regarding the release or maintained incarceration of an offender to whom that section applies;
- (c) Records pertaining to actions under section 2151.85 and division (C) of section 2919.121 of the Revised Code and to appeals of actions arising under those sections;
- (d) Records pertaining to adoption proceedings, including the contents of an adoption file maintained by the department of health under sections 3705.12 to 3705.124 of the Revised Code;
- (e) Information in a record contained in the putative father registry established by section 3107.062 of the Revised Code, regardless of whether the information is held by the department of job and family services or, pursuant to section 3111.69 of the Revised Code, the office of child support in the department or a child support enforcement agency;
- (f) Records specified in division (A) of section 3107.52 of the Revised Code;
- (g) Trial preparation records;
- (h) Confidential law enforcement investigatory records;
- (i) Records containing information that is confidential under section 2710.03 or 4112.05 of the Revised Code;
- (j) DNA records stored in the DNA database pursuant to section 109.573 of the Revised Code;
- (k) Inmate records released by the department of rehabilitation and correction to the department of youth services or a court of record pursuant to division (E) of section 5120.21 of the Revised Code;
- (l) Records maintained by the department of youth services pertaining to children in its custody released by the department of youth services to the department of rehabilitation and correction pursuant to section 5139.05 of the Revised Code;
- (m) Intellectual property records;
- (n) Donor profile records;
- (o) Records maintained by the department of job and family services pursuant to section 3121.894 of the Revised Code;
- (p) Designated public service worker residential and familial information;
- (q) In the case of a county hospital operated pursuant to Chapter 339. of the Revised Code or a municipal hospital operated pursuant to Chapter 749. of the Revised Code, information that constitutes a trade secret, as defined in section 1333.61 of the Revised Code;
- (r) Information pertaining to the recreational activities of a person under the age of eighteen;
- (s) In the case of a child fatality review board acting under sections 307.621 to 307.629 of the

Revised Code or a review conducted pursuant to guidelines established by the director of health under section 3701.70 of the Revised Code, records provided to the board or director, statements made by board members during meetings of the board or by persons participating in the director's review, and all work products of the board or director, and in the case of a child fatality review board, child fatality review data submitted by the board to the department of health or a national child death review database, other than the report prepared pursuant to division (A) of section 307.626 of the Revised Code;

(t) Records provided to and statements made by the executive director of a public children services agency or a prosecuting attorney acting pursuant to section 5153.171 of the Revised Code other than the information released under that section;

(u) Test materials, examinations, or evaluation tools used in an examination for licensure as a nursing home administrator that the board of executives of long-term services and supports administers under section 4751.15 of the Revised Code or contracts under that section with a private or government entity to administer;

(v) Records the release of which is prohibited by state or federal law;

(w) Proprietary information of or relating to any person that is submitted to or compiled by the Ohio venture capital authority created under section 150.01 of the Revised Code;

(x) Financial statements and data any person submits for any purpose to the Ohio housing finance agency or the controlling board in connection with applying for, receiving, or accounting for financial assistance from the agency, and information that identifies any individual who benefits directly or indirectly from financial assistance from the agency;

(y) Records listed in section 5101.29 of the Revised Code;

(z) Discharges recorded with a county recorder under section 317.24 of the Revised Code, as specified in division (B)(2) of that section;

(aa) Usage information including names and addresses of specific residential and commercial customers of a municipally owned or operated public utility;

(bb) Records described in division (C) of section 187.04 of the Revised Code that are not designated to be made available to the public as provided in that division;

(cc) Information and records that are made confidential, privileged, and not subject to disclosure under divisions (B) and (C) of section 2949.221 of the Revised Code;

(dd) Personal information, as defined in section 149.45 of the Revised Code;

(ee) The confidential name, address, and other personally identifiable information of a program participant in the address confidentiality program established under sections 111.41 to 111.47 of the Revised Code, including the contents of any application for absent voter's ballots, absent voter's ballot identification envelope statement of voter, or provisional ballot affirmation completed by a program participant who has a confidential voter registration record; records or portions of records pertaining to that program that identify the number of program participants that reside within a precinct, ward, township, municipal corporation, county, or any other geographic area smaller than the state; and any real property confidentiality notice filed under section 111.431 of the Revised Code and the information described in division (C) of that section. As used in this division, "confidential address" and "program participant" have the meaning defined in section 111.41 of the Revised Code.

(ff) Orders for active military service of an individual serving or with previous service in the armed forces of the United States, including a reserve component, or the Ohio organized militia, except that, such order becomes a public record on the day that is fifteen years after the published date or effective date of the call to order;

(gg) The name, address, contact information, or other personal information of an individual who is less than eighteen years of age that is included in any record related to a traffic accident involving a school vehicle in which the individual was an occupant at the time of the accident;

(hh) Protected health information, as defined in 45 C.F.R. 160.103, that is in a claim for payment for a health care product, service, or procedure, as well as any other health claims data in another document that reveals the identity of an individual who is the subject of the data or could be used to reveal that individual's identity;

(ii) Any depiction by photograph, film, videotape, or printed or digital image under either of the following circumstances:

(i) The depiction is that of a victim of an offense the release of which would be, to a reasonable person of ordinary sensibilities, an offensive and objectionable intrusion into the victim's expectation of bodily privacy and integrity.

(ii) The depiction captures or depicts the victim of a sexually oriented offense, as defined in section 2950.01 of the Revised Code, at the actual occurrence of that offense.

(jj) Restricted portions of a body-worn camera or dashboard camera recording;

(kk) In the case of a fetal-infant mortality review board acting under sections 3707.70 to 3707.77 of the Revised Code, records, documents, reports, or other information presented to the board or a person abstracting such materials on the board's behalf, statements made by review board members during board meetings, all work products of the board, and data submitted by the board to the department of health or a national infant death review database, other than the report prepared pursuant to section 3707.77 of the Revised Code.

(ll) Records, documents, reports, or other information presented to the pregnancy-associated mortality review board established under section 3738.01 of the Revised Code, statements made by board members during board meetings, all work products of the board, and data submitted by the board to the department of health, other than the biennial reports prepared under section 3738.08 of the Revised Code;

(mm) Except as otherwise provided in division (A)(1)(oo) of this section, telephone numbers for a victim, as defined in section 2930.01 of the Revised Code or a witness to a crime that are listed on any law enforcement record or report.

(nn) A preneed funeral contract, as defined in section 4717.01 of the Revised Code, and contract terms and personally identifying information of a preneed funeral contract, that is contained in a report submitted by or for a funeral home to the board of embalmers and funeral directors under division (C) of section 4717.13, division (J) of section 4717.31, or section 4717.41 of the Revised Code.

(oo) Telephone numbers for a party to a motor vehicle accident subject to the requirements of section 5502.11 of the Revised Code that are listed on any law enforcement record or report, except that the telephone numbers described in this division are not excluded from the definition of "public record" under this division on and after the thirtieth day after the occurrence of the motor vehicle

accident.

(pp) Records pertaining to individuals who complete training under section 5502.703 of the Revised Code to be permitted by a school district board of education or governing body of a community school established under Chapter 3314. of the Revised Code, a STEM school established under Chapter 3326. of the Revised Code, or a chartered nonpublic school to convey deadly weapons or dangerous ordnance into a school safety zone.

(qq) Records of an existing qualified nonprofit corporation that creates a special improvement district under Chapter 1710. of the Revised Code that do not pertain to a purpose for which the district is created.

A record that is not a public record under division (A)(1) of this section and that, under law, is permanently retained becomes a public record on the day that is seventy-five years after the day on which the record was created, except for any record protected by the attorney-client privilege, a trial preparation record as defined in this section, a statement prohibiting the release of identifying information signed under section 3107.083 of the Revised Code, a denial of release form filed pursuant to section 3107.46 of the Revised Code, or any record that is exempt from release or disclosure under section 149.433 of the Revised Code. If the record is a birth certificate and a biological parent's name redaction request form has been accepted under section 3107.391 of the Revised Code, the name of that parent shall be redacted from the birth certificate before it is released under this paragraph. If any other section of the Revised Code establishes a time period for disclosure of a record that conflicts with the time period specified in this section, the time period in the other section prevails.

(2) "Confidential law enforcement investigatory record" means any record that pertains to a law enforcement matter of a criminal, quasi-criminal, civil, or administrative nature, but only to the extent that the release of the record would create a high probability of disclosure of any of the following:

(a) The identity of a suspect who has not been charged with the offense to which the record pertains, or of an information source or witness to whom confidentiality has been reasonably promised;

(b) Information provided by an information source or witness to whom confidentiality has been reasonably promised, which information would reasonably tend to disclose the source's or witness's identity;

(c) Specific confidential investigatory techniques or procedures or specific investigatory work product;

(d) Information that would endanger the life or physical safety of law enforcement personnel, a crime victim, a witness, or a confidential information source.

(3) "Medical record" means any document or combination of documents, except births, deaths, and the fact of admission to or discharge from a hospital, that pertains to the medical history, diagnosis, prognosis, or medical condition of a patient and that is generated and maintained in the process of medical treatment.

(4) "Trial preparation record" means any record that contains information that is specifically compiled in reasonable anticipation of, or in defense of, a civil or criminal action or proceeding, including the independent thought processes and personal trial preparation of an attorney.

(5) "Intellectual property record" means a record, other than a financial or administrative record, that is produced or collected by or for faculty or staff of a state institution of higher learning in the conduct of or as a result of study or research on an educational, commercial, scientific, artistic, technical, or scholarly issue, regardless of whether the study or research was sponsored by the institution alone or in conjunction with a governmental body or private concern, and that has not been publicly released, published, or patented.

(6) "Donor profile record" means all records about donors or potential donors to a public institution of higher education except the names and reported addresses of the actual donors and the date, amount, and conditions of the actual donation.

(7) "Designated public service worker" means a peace officer, parole officer, probation officer, bailiff, prosecuting attorney, assistant prosecuting attorney, correctional employee, county or multicounty corrections officer, community-based correctional facility employee, designated Ohio national guard member, protective services worker, youth services employee, firefighter, EMT, medical director or member of a cooperating physician advisory board of an emergency medical service organization, state board of pharmacy employee, investigator of the bureau of criminal identification and investigation, emergency service telecommunicator, forensic mental health provider, mental health evaluation provider, regional psychiatric hospital employee, judge, magistrate, or federal law enforcement officer.

(8) "Designated public service worker residential and familial information" means any information that discloses any of the following about a designated public service worker:

(a) The address of the actual personal residence of a designated public service worker, except for the following information:

(i) The address of the actual personal residence of a prosecuting attorney or judge; and

(ii) The state or political subdivision in which a designated public service worker resides.

(b) Information compiled from referral to or participation in an employee assistance program;

(c) The social security number, the residential telephone number, any bank account, debit card, charge card, or credit card number, or the emergency telephone number of, or any medical information pertaining to, a designated public service worker;

(d) The name of any beneficiary of employment benefits, including, but not limited to, life insurance benefits, provided to a designated public service worker by the designated public service worker's employer;

(e) The identity and amount of any charitable or employment benefit deduction made by the designated public service worker's employer from the designated public service worker's compensation, unless the amount of the deduction is required by state or federal law;

(f) The name, the residential address, the name of the employer, the address of the employer, the social security number, the residential telephone number, any bank account, debit card, charge card, or credit card number, or the emergency telephone number of the spouse, a former spouse, or any child of a designated public service worker;

(g) A photograph of a peace officer who holds a position or has an assignment that may include undercover or plain clothes positions or assignments as determined by the peace officer's appointing authority.

(9) As used in divisions (A)(7) and (15) to (17) of this section:

"Peace officer" has the meaning defined in section 109.71 of the Revised Code and also includes the superintendent and troopers of the state highway patrol; it does not include the sheriff of a county or a supervisory employee who, in the absence of the sheriff, is authorized to stand in for, exercise the authority of, and perform the duties of the sheriff.

"Correctional employee" means any employee of the department of rehabilitation and correction who in the course of performing the employee's job duties has or has had contact with inmates and persons under supervision.

"County or multicounty corrections officer" means any corrections officer employed by any county or multicounty correctional facility.

"Designated Ohio national guard member" means a member of the Ohio national guard who is participating in duties related to remotely piloted aircraft, including, but not limited to, pilots, sensor operators, and mission intelligence personnel, duties related to special forces operations, or duties related to cybersecurity, and is designated by the adjutant general as a designated public service worker for those purposes.

"Protective services worker" means any employee of a county agency who is responsible for child protective services, child support services, or adult protective services.

"Youth services employee" means any employee of the department of youth services who in the course of performing the employee's job duties has or has had contact with children committed to the custody of the department of youth services.

"Firefighter" means any regular, paid or volunteer, member of a lawfully constituted fire department of a municipal corporation, township, fire district, or village.

"EMT" means EMTs-basic, EMTs-I, and paramedics that provide emergency medical services for a public emergency medical service organization. "Emergency medical service organization," "EMT-basic," "EMT-I," and "paramedic" have the meanings defined in section 4765.01 of the Revised Code.

"Investigator of the bureau of criminal identification and investigation" has the meaning defined in section 2903.11 of the Revised Code.

"Emergency service telecommunicator" has the meaning defined in section 4742.01 of the Revised Code.

"Forensic mental health provider" means any employee of a community mental health service provider or local alcohol, drug addiction, and mental health services board who, in the course of the employee's duties, has contact with persons committed to a local alcohol, drug addiction, and mental health services board by a court order pursuant to section 2945.38, 2945.39, 2945.40, or 2945.402 of the Revised Code.

"Mental health evaluation provider" means an individual who, under Chapter 5122. of the Revised Code, examines a respondent who is alleged to be a mentally ill person subject to court order, as defined in section 5122.01 of the Revised Code, and reports to the probate court the respondent's mental condition.

"Regional psychiatric hospital employee" means any employee of the department of mental health and addiction services who, in the course of performing the employee's duties, has contact with patients committed to the department of mental health and addiction services by a court order pursuant to section 2945.38, 2945.39, 2945.40, or 2945.402 of the Revised Code.

"Federal law enforcement officer" has the meaning defined in section 9.88 of the Revised Code.

(10) "Information pertaining to the recreational activities of a person under the age of eighteen" means information that is kept in the ordinary course of business by a public office, that pertains to the recreational activities of a person under the age of eighteen years, and that discloses any of the following:

(a) The address or telephone number of a person under the age of eighteen or the address or telephone number of that person's parent, guardian, custodian, or emergency contact person;

(b) The social security number, birth date, or photographic image of a person under the age of eighteen;

(c) Any medical record, history, or information pertaining to a person under the age of eighteen;

(d) Any additional information sought or required about a person under the age of eighteen for the purpose of allowing that person to participate in any recreational activity conducted or sponsored by a public office or to use or obtain admission privileges to any recreational facility owned or operated by a public office.

(11) "Community control sanction" has the meaning defined in section 2929.01 of the Revised Code.

(12) "Post-release control sanction" has the meaning defined in section 2967.01 of the Revised Code.

(13) "Redaction" means obscuring or deleting any information that is exempt from the duty to permit public inspection or copying from an item that otherwise meets the definition of a "record" in section 149.011 of the Revised Code.

(14) "Designee," "elected official," and "future official" have the meanings defined in section 109.43 of the Revised Code.

(15) "Body-worn camera" means a visual and audio recording device worn on the person of a peace officer while the peace officer is engaged in the performance of the peace officer's duties.

(16) "Dashboard camera" means a visual and audio recording device mounted on a peace officer's vehicle or vessel that is used while the peace officer is engaged in the performance of the peace officer's duties.

(17) "Restricted portions of a body-worn camera or dashboard camera recording" means any visual or audio portion of a body-worn camera or dashboard camera recording that shows, communicates, or discloses any of the following:

(a) The image or identity of a child or information that could lead to the identification of a child who is a primary subject of the recording when the law enforcement agency knows or has reason to know the person is a child based on the law enforcement agency's records or the content of the recording;

(b) The death of a person or a deceased person's body, unless the death was caused by a peace officer or, subject to division (H)(1) of this section, the consent of the decedent's executor or administrator has been obtained;

(c) The death of a peace officer, firefighter, paramedic, or other first responder, occurring while the decedent was engaged in the performance of official duties, unless, subject to division (H)

(1) of this section, the consent of the decedent's executor or administrator has been obtained;

(d) Grievous bodily harm, unless the injury was effected by a peace officer or, subject to division (H)(1) of this section, the consent of the injured person or the injured person's guardian has been obtained;

(e) An act of severe violence against a person that results in serious physical harm to the person, unless the act and injury was effected by a peace officer or, subject to division (H)(1) of this section, the consent of the injured person or the injured person's guardian has been obtained;

(f) Grievous bodily harm to a peace officer, firefighter, paramedic, or other first responder, occurring while the injured person was engaged in the performance of official duties, unless, subject to division (H)(1) of this section, the consent of the injured person or the injured person's guardian has been obtained;

(g) An act of severe violence resulting in serious physical harm against a peace officer, firefighter, paramedic, or other first responder, occurring while the injured person was engaged in the performance of official duties, unless, subject to division (H)(1) of this section, the consent of the injured person or the injured person's guardian has been obtained;

(h) A person's nude body, unless, subject to division (H)(1) of this section, the person's consent has been obtained;

(i) Protected health information, the identity of a person in a health care facility who is not the subject of a law enforcement encounter, or any other information in a health care facility that could identify a person who is not the subject of a law enforcement encounter;

(j) Information that could identify the alleged victim of a sex offense, menacing by stalking, or domestic violence;

(k) Information, that does not constitute a confidential law enforcement investigatory record, that could identify a person who provides sensitive or confidential information to a law enforcement agency when the disclosure of the person's identity or the information provided could reasonably be expected to threaten or endanger the safety or property of the person or another person;

(l) Personal information of a person who is not arrested, cited, charged, or issued a written warning by a peace officer;

(m) Proprietary police contingency plans or tactics that are intended to prevent crime and maintain public order and safety;

(n) A personal conversation unrelated to work between peace officers or between a peace officer and an employee of a law enforcement agency;

(o) A conversation between a peace officer and a member of the public that does not concern law enforcement activities;

(p) The interior of a residence, unless the interior of a residence is the location of an adversarial encounter with, or a use of force by, a peace officer;

(q) Any portion of the interior of a private business that is not open to the public, unless an adversarial encounter with, or a use of force by, a peace officer occurs in that location.

As used in division (A)(17) of this section:

"Grievous bodily harm" has the same meaning as in section 5924.120 of the Revised Code.

"Health care facility" has the same meaning as in section 1337.11 of the Revised Code.

"Protected health information" has the same meaning as in 45 C.F.R. 160.103.

"Law enforcement agency" has the same meaning as in section 2925.61 of the Revised Code.

"Personal information" means any government-issued identification number, date of birth, address, financial information, or criminal justice information from the law enforcement automated data system or similar databases.

"Sex offense" has the same meaning as in section 2907.10 of the Revised Code.

"Firefighter," "paramedic," and "first responder" have the same meanings as in section 4765.01 of the Revised Code.

(B)(1) Upon request by any person and subject to division (B)(8) of this section, all public records responsive to the request shall be promptly prepared and made available for inspection to the requester at all reasonable times during regular business hours. Subject to division (B)(8) of this section, upon request by any person, a public office or person responsible for public records shall make copies of the requested public record available to the requester at cost and within a reasonable period of time. If a public record contains information that is exempt from the duty to permit public inspection or to copy the public record, the public office or the person responsible for the public record shall make available all of the information within the public record that is not exempt. When making that public record available for public inspection or copying that public record, the public office or the person responsible for the public record shall notify the requester of any redaction or make the redaction plainly visible. A redaction shall be deemed a denial of a request to inspect or copy the redacted information, except if federal or state law authorizes or requires a public office to make the redaction.

(2) To facilitate broader access to public records, a public office or the person responsible for public records shall organize and maintain public records in a manner that they can be made available for inspection or copying in accordance with division (B) of this section. A public office also shall have available a copy of its current records retention schedule at a location readily available to the public. If a requester makes an ambiguous or overly broad request or has difficulty in making a request for copies or inspection of public records under this section such that the public office or the person responsible for the requested public record cannot reasonably identify what public records are being requested, the public office or the person responsible for the requested public record may deny the request but shall provide the requester with an opportunity to revise the request by informing the requester of the manner in which records are maintained by the public office and accessed in the ordinary course of the public office's or person's duties.

(3) If a request is ultimately denied, in part or in whole, the public office or the person responsible for the requested public record shall provide the requester with an explanation, including legal authority, setting forth why the request was denied. If the initial request was provided in writing, the explanation also shall be provided to the requester in writing. The explanation shall not preclude the public office or the person responsible for the requested public record from relying upon additional reasons or legal authority in defending an action commenced under division (C) of this section.

(4) Unless specifically required or authorized by state or federal law or in accordance with division (B) of this section, no public office or person responsible for public records may limit or condition the availability of public records by requiring disclosure of the requester's identity or the intended use of the requested public record. Any requirement that the requester disclose the

requester's identity or the intended use of the requested public record constitutes a denial of the request.

(5) A public office or person responsible for public records may ask a requester to make the request in writing, may ask for the requester's identity, and may inquire about the intended use of the information requested, but may do so only after disclosing to the requester that a written request is not mandatory, that the requester may decline to reveal the requester's identity or the intended use, and when a written request or disclosure of the identity or intended use would benefit the requester by enhancing the ability of the public office or person responsible for public records to identify, locate, or deliver the public records sought by the requester.

(6) If any person requests a copy of a public record in accordance with division (B) of this section, the public office or person responsible for the public record may require the requester to pay in advance the cost involved in providing the copy of the public record in accordance with the choice made by the requester under this division. The public office or the person responsible for the public record shall permit the requester to choose to have the public record duplicated upon paper, upon the same medium upon which the public office or person responsible for the public record keeps it, or upon any other medium upon which the public office or person responsible for the public record determines that it reasonably can be duplicated as an integral part of the normal operations of the public office or person responsible for the public record. When the requester makes a choice under this division, the public office or person responsible for the public record shall provide a copy of it in accordance with the choice made by the requester. Nothing in this section requires a public office or person responsible for the public record to allow the requester of a copy of the public record to make the copies of the public record.

(7)(a) Upon a request made in accordance with division (B) of this section and subject to division (B)(6) of this section, a public office or person responsible for public records shall transmit a copy of a public record to any person by United States mail or by any other means of delivery or transmission within a reasonable period of time after receiving the request for the copy. The public office or person responsible for the public record may require the person making the request to pay in advance the cost of postage if the copy is transmitted by United States mail or the cost of delivery if the copy is transmitted other than by United States mail, and to pay in advance the costs incurred for other supplies used in the mailing, delivery, or transmission.

(b) Any public office may adopt a policy and procedures that it will follow in transmitting, within a reasonable period of time after receiving a request, copies of public records by United States mail or by any other means of delivery or transmission pursuant to division (B)(7) of this section. A public office that adopts a policy and procedures under division (B)(7) of this section shall comply with them in performing its duties under that division.

(c) In any policy and procedures adopted under division (B)(7) of this section:

(i) A public office may limit the number of records requested by a person that the office will physically deliver by United States mail or by another delivery service to ten per month, unless the person certifies to the office in writing that the person does not intend to use or forward the requested records, or the information contained in them, for commercial purposes;

(ii) A public office that chooses to provide some or all of its public records on a web site that is fully accessible to and searchable by members of the public at all times, other than during acts of

God outside the public office's control or maintenance, and that charges no fee to search, access, download, or otherwise receive records provided on the web site, may limit to ten per month the number of records requested by a person that the office will deliver in a digital format, unless the requested records are not provided on the web site and unless the person certifies to the office in writing that the person does not intend to use or forward the requested records, or the information contained in them, for commercial purposes.

(iii) For purposes of division (B)(7) of this section, "commercial" shall be narrowly construed and does not include reporting or gathering news, reporting or gathering information to assist citizen oversight or understanding of the operation or activities of government, or nonprofit educational research.

(8) A public office or person responsible for public records is not required to permit a person who is incarcerated pursuant to a criminal conviction or a juvenile adjudication to inspect or to obtain a copy of any public record concerning a criminal investigation or prosecution or concerning what would be a criminal investigation or prosecution if the subject of the investigation or prosecution were an adult, unless the request to inspect or to obtain a copy of the record is for the purpose of acquiring information that is subject to release as a public record under this section and the judge who imposed the sentence or made the adjudication with respect to the person, or the judge's successor in office, finds that the information sought in the public record is necessary to support what appears to be a justiciable claim of the person.

(9)(a) Upon written request made and signed by a journalist, a public office, or person responsible for public records, having custody of the records of the agency employing a specified designated public service worker shall disclose to the journalist the address of the actual personal residence of the designated public service worker and, if the designated public service worker's spouse, former spouse, or child is employed by a public office, the name and address of the employer of the designated public service worker's spouse, former spouse, or child. The request shall include the journalist's name and title and the name and address of the journalist's employer and shall state that disclosure of the information sought would be in the public interest.

(b) Division (B)(9)(a) of this section also applies to journalist requests for:

(i) Customer information maintained by a municipally owned or operated public utility, other than social security numbers and any private financial information such as credit reports, payment methods, credit card numbers, and bank account information;

(ii) Information about minors involved in a school vehicle accident as provided in division (A)(1)(gg) of this section, other than personal information as defined in section 149.45 of the Revised Code.

(c) As used in division (B)(9) of this section, "journalist" means a person engaged in, connected with, or employed by any news medium, including a newspaper, magazine, press association, news agency, or wire service, a radio or television station, or a similar medium, for the purpose of gathering, processing, transmitting, compiling, editing, or disseminating information for the general public.

(10) Upon a request made by a victim, victim's attorney, or victim's representative, as that term is used in section 2930.02 of the Revised Code, a public office or person responsible for public records shall transmit a copy of a depiction of the victim as described in division (A)(1)(ii) of this

section to the victim, victim's attorney, or victim's representative.

(C)(1) If a person allegedly is aggrieved by the failure of a public office or the person responsible for public records to promptly prepare a public record and to make it available to the person for inspection in accordance with division (B) of this section or by any other failure of a public office or the person responsible for public records to comply with an obligation in accordance with division (B) of this section, the person allegedly aggrieved may do only one of the following, and not both:

(a) File a complaint with the clerk of the court of claims or the clerk of the court of common pleas under section 2743.75 of the Revised Code;

(b) Commence a mandamus action to obtain a judgment that orders the public office or the person responsible for the public record to comply with division (B) of this section, that awards court costs and reasonable attorney's fees to the person that instituted the mandamus action, and, if applicable, that includes an order fixing statutory damages under division (C)(2) of this section. The mandamus action may be commenced in the court of common pleas of the county in which division (B) of this section allegedly was not complied with, in the supreme court pursuant to its original jurisdiction under Section 2 of Article IV, Ohio Constitution, or in the court of appeals for the appellate district in which division (B) of this section allegedly was not complied with pursuant to its original jurisdiction under Section 3 of Article IV, Ohio Constitution.

(2) If a requester transmits a written request by hand delivery, electronic submission, or certified mail to inspect or receive copies of any public record in a manner that fairly describes the public record or class of public records to the public office or person responsible for the requested public records, except as otherwise provided in this section, the requester shall be entitled to recover the amount of statutory damages set forth in this division if a court determines that the public office or the person responsible for public records failed to comply with an obligation in accordance with division (B) of this section.

The amount of statutory damages shall be fixed at one hundred dollars for each business day during which the public office or person responsible for the requested public records failed to comply with an obligation in accordance with division (B) of this section, beginning with the day on which the requester files a mandamus action to recover statutory damages, up to a maximum of one thousand dollars. The award of statutory damages shall not be construed as a penalty, but as compensation for injury arising from lost use of the requested information. The existence of this injury shall be conclusively presumed. The award of statutory damages shall be in addition to all other remedies authorized by this section.

The court may reduce an award of statutory damages or not award statutory damages if the court determines both of the following:

(a) That, based on the ordinary application of statutory law and case law as it existed at the time of the conduct or threatened conduct of the public office or person responsible for the requested public records that allegedly constitutes a failure to comply with an obligation in accordance with division (B) of this section and that was the basis of the mandamus action, a well-informed public office or person responsible for the requested public records reasonably would believe that the conduct or threatened conduct of the public office or person responsible for the requested public records did not constitute a failure to comply with an obligation in accordance with division (B) of

this section;

(b) That a well-informed public office or person responsible for the requested public records reasonably would believe that the conduct or threatened conduct of the public office or person responsible for the requested public records would serve the public policy that underlies the authority that is asserted as permitting that conduct or threatened conduct.

(3) In a mandamus action filed under division (C)(1) of this section, the following apply:

(a)(i) If the court orders the public office or the person responsible for the public record to comply with division (B) of this section, the court shall determine and award to the relator all court costs, which shall be construed as remedial and not punitive.

(ii) If the court makes a determination described in division (C)(3)(b)(iii) of this section, the court shall determine and award to the relator all court costs, which shall be construed as remedial and not punitive.

(b) If the court renders a judgment that orders the public office or the person responsible for the public record to comply with division (B) of this section or if the court determines any of the following, the court may award reasonable attorney's fees to the relator, subject to division (C)(4) of this section:

(i) The public office or the person responsible for the public records failed to respond affirmatively or negatively to the public records request in accordance with the time allowed under division (B) of this section.

(ii) The public office or the person responsible for the public records promised to permit the relator to inspect or receive copies of the public records requested within a specified period of time but failed to fulfill that promise within that specified period of time.

(iii) The public office or the person responsible for the public records acted in bad faith when the office or person voluntarily made the public records available to the relator for the first time after the relator commenced the mandamus action, but before the court issued any order concluding whether or not the public office or person was required to comply with division (B) of this section. No discovery may be conducted on the issue of the alleged bad faith of the public office or person responsible for the public records. This division shall not be construed as creating a presumption that the public office or the person responsible for the public records acted in bad faith when the office or person voluntarily made the public records available to the relator for the first time after the relator commenced the mandamus action, but before the court issued any order described in this division.

(c) The court shall not award attorney's fees to the relator if the court determines both of the following:

(i) That, based on the ordinary application of statutory law and case law as it existed at the time of the conduct or threatened conduct of the public office or person responsible for the requested public records that allegedly constitutes a failure to comply with an obligation in accordance with division (B) of this section and that was the basis of the mandamus action, a well-informed public office or person responsible for the requested public records reasonably would believe that the conduct or threatened conduct of the public office or person responsible for the requested public records did not constitute a failure to comply with an obligation in accordance with division (B) of this section;

(ii) That a well-informed public office or person responsible for the requested public records

reasonably would believe that the conduct or threatened conduct of the public office or person responsible for the requested public records would serve the public policy that underlies the authority that is asserted as permitting that conduct or threatened conduct.

(4) All of the following apply to any award of reasonable attorney's fees awarded under division (C)(3)(b) of this section:

(a) The fees shall be construed as remedial and not punitive.

(b) The fees awarded shall not exceed the total of the reasonable attorney's fees incurred before the public record was made available to the relator and the fees described in division (C)(4)(c) of this section.

(c) Reasonable attorney's fees shall include reasonable fees incurred to produce proof of the reasonableness and amount of the fees and to otherwise litigate entitlement to the fees.

(d) The court may reduce the amount of fees awarded if the court determines that, given the factual circumstances involved with the specific public records request, an alternative means should have been pursued to more effectively and efficiently resolve the dispute that was subject to the mandamus action filed under division (C)(1) of this section.

(5) If the court does not issue a writ of mandamus under division (C) of this section and the court determines at that time that the bringing of the mandamus action was frivolous conduct as defined in division (A) of section 2323.51 of the Revised Code, the court may award to the public office all court costs, expenses, and reasonable attorney's fees, as determined by the court.

(D) Chapter 1347. of the Revised Code does not limit the provisions of this section.

(E)(1) To ensure that all employees of public offices are appropriately educated about a public office's obligations under division (B) of this section, all elected officials or their appropriate designees shall attend training approved by the attorney general as provided in section 109.43 of the Revised Code. A future official may satisfy the requirements of this division by attending the training before taking office, provided that the future official may not send a designee in the future official's place.

(2) All public offices shall adopt a public records policy in compliance with this section for responding to public records requests. In adopting a public records policy under this division, a public office may obtain guidance from the model public records policy developed and provided to the public office by the attorney general under section 109.43 of the Revised Code. Except as otherwise provided in this section, the policy may not limit the number of public records that the public office will make available to a single person, may not limit the number of public records that it will make available during a fixed period of time, and may not establish a fixed period of time before it will respond to a request for inspection or copying of public records, unless that period is less than eight hours.

The public office shall distribute the public records policy adopted by the public office under this division to the employee of the public office who is the records custodian or records manager or otherwise has custody of the records of that office. The public office shall require that employee to acknowledge receipt of the copy of the public records policy. The public office shall create a poster that describes its public records policy and shall post the poster in a conspicuous place in the public office and in all locations where the public office has branch offices. The public office may post its public records policy on the internet web site of the public office if the public office maintains an

internet web site. A public office that has established a manual or handbook of its general policies and procedures for all employees of the public office shall include the public records policy of the public office in the manual or handbook.

(F)(1) The bureau of motor vehicles may adopt rules pursuant to Chapter 119. of the Revised Code to reasonably limit the number of bulk commercial special extraction requests made by a person for the same records or for updated records during a calendar year. The rules may include provisions for charges to be made for bulk commercial special extraction requests for the actual cost of the bureau, plus special extraction costs, plus ten per cent. The bureau may charge for expenses for redacting information, the release of which is prohibited by law.

(2) As used in division (F)(1) of this section:

(a) "Actual cost" means the cost of depleted supplies, records storage media costs, actual mailing and alternative delivery costs, or other transmitting costs, and any direct equipment operating and maintenance costs, including actual costs paid to private contractors for copying services.

(b) "Bulk commercial special extraction request" means a request for copies of a record for information in a format other than the format already available, or information that cannot be extracted without examination of all items in a records series, class of records, or database by a person who intends to use or forward the copies for surveys, marketing, solicitation, or resale for commercial purposes. "Bulk commercial special extraction request" does not include a request by a person who gives assurance to the bureau that the person making the request does not intend to use or forward the requested copies for surveys, marketing, solicitation, or resale for commercial purposes.

(c) "Commercial" means profit-seeking production, buying, or selling of any good, service, or other product.

(d) "Special extraction costs" means the cost of the time spent by the lowest paid employee competent to perform the task, the actual amount paid to outside private contractors employed by the bureau, or the actual cost incurred to create computer programs to make the special extraction. "Special extraction costs" include any charges paid to a public agency for computer or records services.

(3) For purposes of divisions (F)(1) and (2) of this section, "surveys, marketing, solicitation, or resale for commercial purposes" shall be narrowly construed and does not include reporting or gathering news, reporting or gathering information to assist citizen oversight or understanding of the operation or activities of government, or nonprofit educational research.

(G) A request by a defendant, counsel of a defendant, or any agent of a defendant in a criminal action that public records related to that action be made available under this section shall be considered a demand for discovery pursuant to the Criminal Rules, except to the extent that the Criminal Rules plainly indicate a contrary intent. The defendant, counsel of the defendant, or agent of the defendant making a request under this division shall serve a copy of the request on the prosecuting attorney, director of law, or other chief legal officer responsible for prosecuting the action.

(H)(1) Any portion of a body-worn camera or dashboard camera recording described in divisions (A)(17)(b) to (h) of this section may be released by consent of the subject of the recording or a representative of that person, as specified in those divisions, only if either of the following applies:

(a) The recording will not be used in connection with any probable or pending criminal proceedings;

(b) The recording has been used in connection with a criminal proceeding that was dismissed or for which a judgment has been entered pursuant to Rule 32 of the Rules of Criminal Procedure, and will not be used again in connection with any probable or pending criminal proceedings.

(2) If a public office denies a request to release a restricted portion of a body-worn camera or dashboard camera recording, as defined in division (A)(17) of this section, any person may file a mandamus action pursuant to this section or a complaint with the clerk of the court of claims pursuant to section 2743.75 of the Revised Code, requesting the court to order the release of all or portions of the recording. If the court considering the request determines that the filing articulates by clear and convincing evidence that the public interest in the recording substantially outweighs privacy interests and other interests asserted to deny release, the court shall order the public office to release the recording.

Sec. 173.501. (A) As used in this section:

"Nursing facility" has the same meaning as in section 5165.01 of the Revised Code.

"PACE provider" has the same meaning as in the "Social Security Act," section 1934(a)(3), 42 U.S.C. 1396u-4(a)(3).

(B) The department of aging shall establish a home first component of the PACE program under which eligible individuals may be enrolled in the PACE program in accordance with this section. An individual is eligible for the PACE program's home first component if both of the following apply:

(1) The individual has been determined to be eligible for the PACE program.

(2) At least one of the following applies:

(a) The individual has been admitted to a nursing facility.

(b) A physician has determined and documented ~~in writing~~ that the individual has a medical condition that, unless the individual is enrolled in home and community-based services such as the PACE program, will require the individual to be admitted to a nursing facility within thirty days of the physician's determination.

(c) The individual has been hospitalized and a physician has determined and documented ~~in writing~~ that, unless the individual is enrolled in home and community-based services such as the PACE program, the individual is to be transported directly from the hospital to a nursing facility and admitted.

(d) Both of the following apply:

(i) The individual is the subject of a report made under section 5101.63 of the Revised Code regarding abuse, neglect, or exploitation or such a report referred to a county department of job and family services under section 5126.31 of the Revised Code or has made a request to a county department for protective services as defined in section 5101.60 of the Revised Code.

(ii) A county department of job and family services and an area agency on aging have jointly documented in writing that, unless the individual is enrolled in home and community-based services such as the PACE program, the individual should be admitted to a nursing facility.

(C) Each month, the department of aging shall identify individuals who are eligible for the home first component of the PACE program. When the department identifies such an individual, the

department shall notify the PACE provider serving the area in which the individual resides. The PACE provider shall determine whether the PACE program is appropriate for the individual and whether the individual would rather participate in the PACE program than continue or begin to reside in a nursing facility. If the PACE provider determines that the PACE program is appropriate for the individual and the individual would rather participate in the PACE program than continue or begin to reside in a nursing facility, the PACE provider shall so notify the department of aging. On receipt of the notice from the PACE provider, the department of aging shall approve the individual's enrollment in the PACE program in accordance with priorities established in rules adopted under section 173.50 of the Revised Code.

Sec. 307.6910. (A) A new nonprofit corporation shall be organized under the laws of this state for the purpose of operating a veterans memorial and museum to be located within the city of Columbus at the site described in division (B) of this section.

(B) The site of the veterans memorial and museum, shall be constructed on the following parcel of real property owned in fee simple by the board of county commissioners of Franklin county:

That property located at 300 West Broad Street, Columbus, Ohio, generally lying north of Broad Street, south of the right-of-way line of Norfolk and Southern Railway, west of the Scioto River and its floodwall, and east of the east line of Belle Street if the same extended north of Broad Street to the railroad right-of-way.

(C) The bylaws of the new nonprofit corporation shall provide for the board of directors to consist of a minimum of fifteen members. The appointments to the board of directors shall be made in accordance with the articles of incorporation and bylaws of the nonprofit corporation. All appointments to the board of directors shall satisfy any qualifications set forth in the nonprofit corporation's bylaws. The appointments to the board of directors shall be made as follows:

(1) The board of county commissioners of Franklin county shall appoint five members.

(2) The articles of incorporation shall provide for the remaining appointments.

(D) The bylaws of the new nonprofit corporation shall provide for a national veterans advisory committee to consist of veterans and family members of veterans. Appointments to the national veterans advisory committee shall be made in accordance with the bylaws of the nonprofit corporation.

~~(E) All Notwithstanding any other provision of the Revised Code, meetings and records of the board of directors of the new nonprofit corporation shall be conducted and maintained in accordance with the sunshine laws of this state, including, but not limited to, sections are not subject to section 121.22 and 149.43 of the Revised Code, and records of the board and of the corporation are not public records under section 149.43 of the Revised Code.~~

(F) The board of county commissioners of Franklin county may lease the site described in division (B) of this section together with any adjacent property, without engaging in competitive bidding, to an Ohio nonprofit corporation for the construction, development, and operation of the veterans memorial and museum. A board of county commissioners may appropriate funds to either the nonprofit corporation established as provided in this section or the nonprofit corporation with which the county has leased the property for permanent improvements and operating expenses of the veterans memorial and museum.

Sec. 1710.02. ~~(A)(A)(1)~~ A special improvement district may be created within the boundaries of any one municipal corporation, any one township, or any combination of municipal corporations and townships within a single county, or counties that adjoin one another, for the purpose of developing and implementing plans for public improvements and public services that benefit the district. A district may be created by petition of the owners of real property within the proposed district, or by an existing qualified nonprofit corporation. ~~If~~

(2) If the district is created by an existing qualified nonprofit corporation, the purposes for which the district is created may be supplemental to the other purposes for which the corporation is organized. ~~All~~ The corporation is considered a special improvement district only when it acts with respect to a purpose for which the district is created, and not when it acts with respect to any other purpose for which it is organized.

(3) All territory in a special improvement district shall be contiguous; except that the territory in a special improvement district may be noncontiguous if at least one special energy improvement project or shoreline improvement project is designated for each parcel of real property included within the special improvement district. Additional territory may be added to a special improvement district created under this chapter for the purpose of developing and implementing plans for special energy improvement projects or shoreline improvement projects if at least one special energy improvement project or shoreline improvement project, respectively, is designated for each parcel of real property included within such additional territory and the addition of territory is authorized by the initial plan proposed under division (F) of this section or a plan adopted by the board of directors of the special improvement district under section 1710.06 of the Revised Code.

(4) The district shall be governed by the board of trustees of a nonprofit corporation. This board shall be known as the board of directors of the special improvement district. ~~No~~

(5) No special improvement district shall include any church property, or property of the federal or state government or a county, township, or municipal corporation, unless the church or the county, township, or municipal corporation specifically requests in writing that the property be included within the district, or unless the church is a member of the existing qualified nonprofit corporation creating the district at the time the district is created. ~~A~~

(6) A shoreline improvement project may extend into the territory of Lake Erie as described in sections 1506.10 and 1506.11 of the Revised Code. However, the state shall remain exempt from any special assessment that may be levied against that territory under section 1710.06 and Chapter 727. of the Revised Code. ~~More~~

(7) More than one district may be created within a participating political subdivision, but no real property may be included within more than one district unless the owner of the property files a written consent with the clerk of the legislative authority, the township fiscal officer, or the village clerk, as appropriate. ~~The~~

(8) The area of each district shall be contiguous; except that the area of a special improvement district may be noncontiguous if all parcels of real property included within such area contain at least one special energy improvement or shoreline improvement thereon.

(B) Except as provided in Subject to division (C)(A)(2) of this section, ~~a~~ all of the following apply:

(1) A district created under this chapter is not a political subdivision, except for purposes of

section 4905.34 of the Revised Code. A-

~~(2) A district created under this chapter shall be considered a public agency under section 102.01 and a public authority under section 4115.03 of the Revised Code. Each member of the board of directors of a district, each member's designee or proxy, and each officer and employee of a district shall be considered a public official or employee under section 102.01 of the Revised Code and a public official and public servant under section 2921.42 of the Revised Code. Districts-~~

~~(3) Districts created under this chapter are not subject to sections 121.81 to 121.83 of the Revised Code. Districts created under this chapter are subject to sections 121.22 and 121.23 of the Revised Code.~~

~~(4) All records of the district are public records under section 149.43 of the Revised Code, except that records of organizations contracting with a district are not public records under section 149.43 or section 149.431 of the Revised Code solely by reason of any contract with a district.~~

~~(C) Each district created under this chapter shall be considered a political subdivision for purposes of section 4905.34 of the Revised Code.~~(C)(1) Subject to division (C)(2) of this section, both of the following apply:

(a) Membership on the board of directors of the district shall not be considered as holding a public office. ~~Directors~~ However, each member of the board of directors of a district, each member's designee or proxy, and each officer or employee of a district is a public official or employee under section 102.01 and a public official under section 2921.42 of the Revised Code. District officers and district members and directors and their designees or proxies are not required to file a statement with the Ohio ethics commission under section 102.02 of the Revised Code.

(b) Directors and their designees shall be entitled to the immunities provided by Chapter 1702. and to the same immunity as an employee under division (A)(6) of section 2744.03 of the Revised Code, except that directors and their designees shall not be entitled to the indemnification provided in section 2744.07 of the Revised Code unless the director or designee is an employee or official of a participating political subdivision of the district and is acting within the scope of the director's or designee's employment or official responsibilities.

(2) District officers and district members and directors of a district created by an existing qualified nonprofit corporation, and their designees or proxies shall not be required to file a statement with the Ohio ethics commission under section 102.02 of the Revised Code. All records of the district shall be treated as public records under section 149.43 of the Revised Code, except that records of organizations contracting with a district shall not be considered to be public records under section 149.43 or section 149.431 of the Revised Code solely by reason of any contract with a district, are public officials or employees under section 102.01 and public officials under section 2921.42 of the Revised Code by virtue of their positions with the corporation only when they act with respect to a purpose for which the district is created, and not when they act with respect to any other purpose for which the corporation is organized.

~~(D) Except as otherwise provided in this section, the nonprofit corporation that governs a district shall be organized in the manner described in Chapter 1702. of the Revised Code. Except in the case of a district created by an existing qualified nonprofit corporation, the corporation's articles of incorporation are required to be approved, as provided in division (E) of this section, by resolution of the legislative authority of each participating political subdivision of the district. A copy of that~~

resolution shall be filed along with the articles of incorporation in the secretary of state's office.

In addition to meeting the requirements for articles of incorporation set forth in Chapter 1702. of the Revised Code, the articles of incorporation for the nonprofit corporation governing a district formed under this chapter shall provide all the following:

(1) The name for the district, which shall include the name of each participating political subdivision of the district;

(2) A description of the territory within the district, which may be all or part of each participating political subdivision. The description shall be specific enough to enable real property owners to determine if their property is located within the district.

(3) A description of the procedure by which the articles of incorporation may be amended. The procedure shall include receiving approval of the amendment, by resolution, from the legislative authority of each participating political subdivision and filing the approved amendment and resolution with the secretary of state.

(4) The reasons for creating the district, plus an explanation of how the district will be conducive to the public health, safety, peace, convenience, and welfare of the district.

(E) The articles of incorporation for a nonprofit corporation governing a district created under this chapter and amendments to them shall be submitted to the municipal executive, if any, and the legislative authority of each municipal corporation or township in which the proposed district is to be located. Except in the case of a district created by an existing qualified nonprofit corporation, the articles or amendments shall be accompanied by a petition signed either by the owners of at least sixty per cent of the front footage of all real property located in the proposed district that abuts upon any street, alley, public road, place, boulevard, parkway, park entrance, easement, or other existing public improvement within the proposed district, excluding church property or property owned by the state, county, township, municipal, or federal government, unless a church, county, township, or municipal corporation has specifically requested in writing that the property be included in the district, or by the owners of at least seventy-five per cent of the area of all real property located within the proposed district, excluding church property or property owned by the state, county, township, municipal, or federal government, unless a church, county, township, or municipal corporation has specifically requested in writing that the property be included in the district. Pursuant to Section 2o of Article VIII, Ohio Constitution, the petition required under this division may be for the purpose of developing and implementing plans for special energy improvement projects or shoreline improvement projects, and, in such case, is determined to be in furtherance of the purposes set forth in Section 2o of Article VIII, Ohio Constitution. Except as provided in division (H) of this section, if a special improvement district is being created under this chapter for the purpose of developing and implementing plans for special energy improvement projects or shoreline improvement projects, the petition required under this division shall be signed by one hundred per cent of the owners of the area of all real property located within the proposed special improvement district, at least one special energy improvement project or shoreline improvement project shall be designated for each parcel of real property within the special improvement district, and the special improvement district may include any number of parcels of real property as determined by the legislative authority of each participating political subdivision in which the proposed special improvement district is to be located. For purposes of determining compliance with these

requirements, the area of the district, or the front footage and ownership of property, shall be as shown in the most current records available at the county recorder's office and the county engineer's office sixty days prior to the date on which the petition is filed.

Each municipal corporation or township with which the petition is filed has sixty days to approve or disapprove, by resolution, the petition, including the articles of incorporation. In the case of a district created by an existing qualified nonprofit corporation, each municipal corporation or township has sixty days to approve or disapprove the creation of the district after the corporation submits the articles of incorporation or amendments thereto. This chapter does not prohibit or restrict the rights of municipal corporations under Article XVIII of the Ohio Constitution or the right of the municipal legislative authority to impose reasonable conditions in a resolution of approval. The acquisition, installation, equipping, and improvement of a special energy improvement project under this chapter shall not supersede any local zoning, environmental, or similar law or regulation. In addition, all activities associated with a shoreline improvement project that is implemented under this chapter shall comply with all applicable local zoning requirements, all local, state, and federal environmental laws and regulations, and all applicable requirements established in Chapter 1506. of the Revised Code and rules adopted under it.

(F) Persons proposing creation and operation of the district may propose an initial plan for public services or public improvements that benefit all or any part of the district. Any initial plan shall be submitted as part of the petition proposing creation of the district or, in the case of a district created by an existing qualified nonprofit corporation, shall be submitted with the articles of incorporation or amendments thereto.

An initial plan may include provisions for the following:

(1) Creation and operation of the district and of the nonprofit corporation to govern the district under this chapter;

(2) Hiring employees and professional services;

(3) Contracting for insurance;

(4) Purchasing or leasing office space and office equipment;

(5) Other actions necessary initially to form, operate, or organize the district and the nonprofit corporation to govern the district;

(6) A plan for public improvements or public services that benefit all or part of the district, which plan shall comply with the requirements of division (A) of section 1710.06 of the Revised Code and may include, but is not limited to, any of the permissive provisions described in the fourth sentence of that division or listed in divisions (A)(1) to (7) of that section;

(7) If the special improvement district is being created under this chapter for the purpose of developing and implementing plans for special energy improvement projects or shoreline improvement projects, provision for the addition of territory to the special improvement district.

After the initial plan is approved by all municipal corporations and townships to which it is submitted for approval and the district is created, each participating subdivision shall levy a special assessment within its boundaries to pay for the costs of the initial plan. The levy shall be for no more than ten years from the date of the approval of the initial plan; except that if the proceeds of the levy are to be used to pay the costs of a special energy improvement project or shoreline improvement project, the levy of a special assessment shall be for no more than thirty years from the date of

approval of the initial plan. In the event that additional territory is added to a special improvement district, the special assessment to be levied with respect to such additional territory shall commence not earlier than the date such territory is added and shall be for no more than thirty years from such date. For purposes of levying an assessment for this initial plan, the services or improvements included in the initial plan shall be deemed a special benefit to property owners within the district.

(G) Each nonprofit corporation governing a district under this chapter may do the following:

(1) Exercise all powers of nonprofit corporations granted under Chapter 1702. of the Revised Code that do not conflict with this chapter;

(2) Develop, adopt, revise, implement, and repeal plans for public improvements and public services for all or any part of the district;

(3) Contract with any person, political subdivision as defined in section 2744.01 of the Revised Code, or state agency as defined in section 1.60 of the Revised Code to develop and implement plans for public improvements or public services within the district;

(4) Contract and pay for insurance for the district and for directors, officers, agents, contractors, employees, or members of the district for any consequences of the implementation of any plan adopted by the district or any actions of the district.

The board of directors of a special improvement district may, acting as agent and on behalf of a participating political subdivision, sell, transfer, lease, or convey any special energy improvement project owned by the participating political subdivision upon a determination by the legislative authority thereof that the project is not required to be owned exclusively by the participating political subdivision for its purposes, for uses determined by the legislative authority thereof as those that will promote the welfare of the people of such participating political subdivision; improve the quality of life and the general and economic well-being of the people of the participating political subdivision; better ensure the public health, safety, and welfare; protect water and other natural resources; provide for the conservation and preservation of natural and open areas and farmlands, including by making urban areas more desirable or suitable for development and revitalization; control, prevent, minimize, clean up, or mediate certain contamination of or pollution from lands in the state and water contamination or pollution; or provide for safe and natural areas and resources. The legislative authority of each participating political subdivision shall specify the consideration for such sale, transfer, lease, or conveyance and any other terms thereof. Any determinations made by a legislative authority of a participating political subdivision under this division shall be conclusive.

Any sale, transfer, lease, or conveyance of a special energy improvement project by a participating political subdivision or the board of directors of the special improvement district may be made without advertising, receipt of bids, or other competitive bidding procedures applicable to the participating political subdivision or the special improvement district under Chapter 153. or 735. or section 1710.11 of the Revised Code or other representative provisions of the Revised Code.

(H) The owner of real property that is part of a planned community or a condominium development is deemed to have signed the petitions required under division (E) of this section and division (B) of section 1710.06 of the Revised Code with respect to a special improvement district that is being created for the purpose of developing and implementing plans for shoreline improvement projects if the district and the projects have been approved through an alternative process prescribed by the bylaws, declarations, covenants, and restrictions governing the planned

community or condominium development. Such an alternative process may consist of a vote of the owners association or unit owners association, the approval of a specified percentage of property owners, or any other procedure authorized by the bylaws, declarations, covenants, and restrictions governing the planned community or condominium development.

As used in this division, "condominium development" and "unit owners association" have the same meanings as in section 5311.01 of the Revised Code, and "planned community," "owners association," "bylaws," and "declaration" have the same meanings as in section 5312.01 of the Revised Code.

Sec. 2101.16. (A) Except as provided in section 2101.164 of the Revised Code, the fees enumerated in this division shall be charged and collected, if possible, by the probate judge and shall be in full for all services rendered in the respective proceedings:

1	2	3
A	(1) Account, in addition to advertising charges	
B	_____	\$12.00
C	Waivers and proof of notice of hearing on account, per page, minimum one dollar	
D	_____	\$1.00
E	(2) Account of distribution, in addition to advertising charges	
F	_____	\$7.00
G	(3) Adoption of child, petition for	
H	_____	\$50.00
		<u>\$20.00</u>
I	(4) Alter or cancel contract for sale or purchase of real property, complaint to	
J	_____	\$20.00
K	(5) Application and order not otherwise provided for in this section or by rule adopted pursuant to division (E) of this section	

L	_____	\$5.00
M	(6) Appropriation suit, per day, hearing in	
N	_____	\$20.00
O	(7) Birth, application for registration of	
P	_____	\$7.00
Q	(8) Birth record, application to correct	
R	_____	\$5.00
S	(9) Bond, application for new or additional	
T	_____	\$5.00
U	(10) Bond, application for release of surety or reduction of	
V	_____	\$5.00
W	(11) Bond, receipt for securities deposited in lieu of	
X	_____	\$5.00
Y	(12) Certified copy of journal entry, record, or proceeding, per page, minimum fee one dollar	
Z	_____	\$1.00
AA	(13) Citation and issuing citation, application for	
AB	_____	\$5.00
AC	(14) Change of name, petition for	
AD	_____	\$20.00
AE	(15) Claim, application of administrator or executor for allowance of administrator's or executor's own	
AF	_____	\$10.00

AG	(16)	Claim, application to compromise or settle	
AH		_____	\$10.00
AI	(17)	Claim, authority to present	
AJ		_____	\$10.00
AK	(18)	Commissioner, appointment of	
AL		_____	\$5.00
AM	(19)	Compensation for extraordinary services and attorney's fees for fiduciary, application for	
AN		_____	\$5.00
AO	(20)	Competency, application to procure adjudication of	
AP		_____	\$20.00
AQ	(21)	Complete contract, application to	
AR		_____	\$10.00
AS	(22)	Concealment of assets, citation for	
AT		_____	\$10.00
AU	(23)	Construction of will, complaint for	
AV		_____	\$20.00
AW	(24)	Continue decedent's business, application to	
AX		_____	\$10.00
AY		Monthly reports of operation	
AZ		_____	\$5.00
BA	(25)	Declaratory judgment, complaint for	

BB	_____	\$20.00
BC (26)	Deposit of will	
BD	_____	\$5.00
BE (27)	Designation of heir	
BF	_____	\$20.00
BG (28)	Distribution in kind, application, assent, and order for	
BH	_____	\$5.00
BI (29)	Distribution under section 2109.36 of the Revised Code, application for an order of	
BJ	_____	\$7.00
BK (30)	Docketing and indexing proceedings, including the filing and noting of all necessary documents, maximum fee, fifteen dollars	
BL	_____	\$15.00
BM (31)	Exceptions to any proceeding named in this section, contest of appointment or	
BN	_____	\$10.00
BO (32)	Election of surviving partner to purchase assets of partnership, proceedings relating to	
BP	_____	\$10.00
BQ (33)	Election of surviving spouse under will	
BR	_____	\$5.00
BS (34)	Fiduciary, including an assignee or trustee of an insolvent debtor or any guardian or conservator accountable to the probate court, appointment of	
BT	_____	\$35.00

BU	(35)	Foreign will, application to record	
BV		_____	\$10.00
BW		Record of foreign will, additional, per page	
BX		_____	\$1.00
BY	(36)	Forms when supplied by the probate court, not to exceed	
BZ		_____	\$10.00
CA	(37)	Heirship, complaint to determine	
CB		_____	\$20.00
CC	(38)	Injunction proceedings	
CD		_____	\$20.00
CE	(39)	Improve real property, petition to	
CF		_____	\$20.00
CG	(40)	Inventory with appraisalment	
CH		_____	\$10.00
CI	(41)	Inventory without appraisalment	
CJ		_____	\$7.00
CK	(42)	Investment or expenditure of funds, application for	
CL		_____	\$10.00
CM	(43)	Invest in real property, application to	
CN		_____	\$10.00
CO	(44)	Lease for oil, gas, coal, or other mineral, petition to	
CP		_____	\$20.00

CQ	(45)	Lease or lease and improve real property, petition to	
CR		_____	\$20.00
CS	(46)	Marriage license	
CT		_____	\$10.00
CU		Certified abstract of each marriage	
CV		_____	\$2.00
CW	(47)	Minor or incompetent person, etc., disposal of estate under twenty-five thousand dollars of	
CX		_____	\$10.00
CY	(48)	Mortgage or mortgage and repair or improve real property, complaint to	
CZ		_____	\$20.00
DA	(49)	Newly discovered assets, report of	
DB		_____	\$7.00
DC	(50)	Nonresident executor or administrator to bar creditors' claims, proceedings by	
DD		_____	\$20.00
DE	(51)	Power of attorney or revocation of power, bonding company	
DF		_____	\$10.00
DG	(52)	Presumption of death, petition to establish	
DH		_____	\$20.00
DI	(53)	Probating will	
DJ		_____	\$15.00
DK		Proof of notice to beneficiaries	

DL	_____	\$5.00
DM (54)	Purchase personal property, application of surviving spouse to	
DN	_____	\$10.00
DO (55)	Purchase real property at appraised value, petition of surviving spouse to	
DP	_____	\$20.00
DQ (56)	Receipts in addition to advertising charges, application and order to record	
DR	_____	\$5.00
DS	Record of those receipts, additional, per page	
DT	_____	\$1.00
DU (57)	Record in excess of fifteen hundred words in any proceeding in the probate court, per page	
DV	_____	\$1.00
DW (58)	Release of estate by mortgagee or other lienholder	
DX	_____	\$5.00
DY (59)	Relieving an estate from administration under section 2113.03 of the Revised Code or granting an order for a summary release from administration under section 2113.031 of the Revised Code	
DZ	_____	\$60.00
EA (60)	Removal of fiduciary, application for	
EB	_____	\$10.00
EC (61)	Requalification of executor or administrator	
ED	_____	\$10.00
EE (62)	Resignation of fiduciary	

EF	_____	\$5.00
EG (63)	Sale bill, public sale of personal property	
EH	_____	\$10.00
EI (64)	Sale of personal property and report, application for	
EJ	_____	\$10.00
EK (65)	Sale of real property, petition for	
EL	_____	\$25.00
EM (66)	Terminate guardianship, petition to	
EN	_____	\$10.00
EO (67)	Transfer of real property, application, entry, and certificate for	
EP	_____	\$7.00
EQ (68)	Unclaimed money, application to invest	
ER	_____	\$7.00
ES (69)	Vacate approval of account or order of distribution, motion to	
ET	_____	\$10.00
EU (70)	Writ of execution	
EV	_____	\$5.00
EW (71)	Writ of possession	
EX	_____	\$5.00
EY (72)	Wrongful death, application and settlement of claim for	
EZ	_____	\$20.00
FA (73)	Year's allowance, petition to review	

FB	_____	\$7.00
FC (74)	Guardian's report, filing and review of	
FD	_____	\$5.00
FE (75)	Mentally ill person subject to court order, filing of affidavit and proceedings for	
FF	_____	\$25.00

(B)(1) In relation to an application for the appointment of a guardian or the review of a report of a guardian under section 2111.49 of the Revised Code, the probate court, pursuant to court order or in accordance with a court rule, may direct that the applicant or the estate pay any or all of the expenses of an investigation conducted pursuant to section 2111.041 or division (A)(2) of section 2111.49 of the Revised Code. If the investigation is conducted by a public employee or investigator who is paid by the county, the fees for the investigation shall be paid into the county treasury. If the court finds that an alleged incompetent or a ward is indigent, the court may waive the costs, fees, and expenses of an investigation.

(2) In relation to the appointment or functioning of a guardian for a minor or the guardianship of a minor, the probate court may direct that the applicant or the estate pay any or all of the expenses of an investigation conducted pursuant to section 2111.042 of the Revised Code. If the investigation is conducted by a public employee or investigator who is paid by the county, the fees for the investigation shall be paid into the county treasury. If the court finds that the guardian or applicant is indigent, the court may waive the costs, fees, and expenses of an investigation.

(3) In relation to the filing of an affidavit of mental illness for a mentally ill person subject to court order, the court may waive the fee under division (A)(75) of this section if the court finds that the affiant is indigent or for good cause shown.

(C) Thirty dollars of the thirty-five-dollar fee collected pursuant to division (A)(34) of this section and twenty dollars of the sixty-dollar fee collected pursuant to division (A)(59) of this section shall be deposited by the county treasurer in the indigent guardianship fund created pursuant to section 2111.51 of the Revised Code.

(D) The fees of witnesses, jurors, sheriffs, coroners, and constables for services rendered in the probate court or by order of the probate judge shall be the same as provided for similar services in the court of common pleas.

(E) The probate court, by rule, may require an advance deposit for costs, not to exceed one hundred twenty-five dollars, at the time application is made for an appointment as executor or administrator or at the time a will is presented for probate.

(F)(1) ~~Thirty dollars of the fifty-dollar fee collected pursuant to division (A)(3) of this section shall be deposited into the~~ The "putative father registry fund," ~~which~~ is hereby created in the state treasury. The department of job and family services shall use the money in the fund to fund the department's costs of performing its duties related to the putative father registry established under section 3107.062 of the Revised Code.

(2) If the department determines that money in the putative father registry fund is more than is needed for its duties related to the putative father registry, the department may use the surplus moneys in the fund as permitted in division (C) of section 2151.3534, division (B) of section ~~2151.3530~~2151.3535, or section 5103.155 of the Revised Code.

Sec. 2915.092. (A)(1) Subject to division (A)(2) of this section, a person or entity ~~that is exempt from federal income taxation under subsection 501(a) and is described in subsection 501(e)(3), 501(e)(4), 501(e)(6), 501(e)(7), 501(e)(8), 501(e)(10), or 501(e)(19) of the Internal Revenue Code~~ may conduct a raffle to raise money for the person or entity and does not need a license to conduct bingo in order to conduct a raffle drawing that is not for profit if the person or entity is any of the following:

(a) Exempt from federal income taxation under subsection 501(a) and described in subsection 501(c)(3) of the Internal Revenue Code;

(b) A school district, community school established under Chapter 3314. of the Revised Code, STEM school established under Chapter 3326. of the Revised Code, college-preparatory boarding school established under Chapter 3328. of the Revised Code, or chartered nonpublic school;

(c) Exempt from federal income taxation under subsection 501(a) and described in subsection 501(c)(4), 501(c)(6), 501(c)(7), 501(c)(8), 501(c)(10), or 501(c)(19) of the Internal Revenue Code.

(2) If a person or entity that is described in division ~~(A)(1)(A)(1)(c)~~ of this section, ~~but that is not also described in subsection 501(e)(3) of the Internal Revenue Code,~~ conducts a raffle, the person or entity shall distribute at least fifty per cent of the net profit from the raffle to a charitable purpose described in division (V) of section 2915.01 of the Revised Code or to a department or agency of the federal government, the state, or any political subdivision.

(B) Except as provided in division (A) ~~or (B)~~ of this section, no person shall conduct a raffle drawing that is for profit or a raffle drawing that is not for profit.

(C) Whoever violates division (B) of this section is guilty of illegal conduct of a raffle. Except as otherwise provided in this division, illegal conduct of a raffle is a misdemeanor of the first degree. If the offender previously has been convicted of a violation of division (B) of this section, illegal conduct of a raffle is a felony of the fifth degree.

Sec. 3310.70. (A) A student is an "eligible student" for purposes of this section if the student is at least six but no more than eighteen years old and ~~the~~ at least one of the following conditions is met:

(1) The student's family adjusted gross income, as defined in section 5747.01 of the Revised Code, is at or below ~~three~~ four hundred per cent of the federal poverty guidelines, as defined in section 5101.46 of the Revised Code.

(2) The student's resident district, as defined in section 3310.01 of the Revised Code, had a chronic absenteeism rate ranked in the highest ten per cent of school districts in the most recent school year.

(3) The student's resident district operates one or more school buildings described in division (A)(1) of section 3310.03 of the Revised Code or is a district described in division (C) of that section.

(4) The student's resident district is a school district in which the pilot program is operating under sections 3313.974 to 3313.979 of the Revised Code.

For the purpose of division (A)(1) of this section, a student's parent or guardian may certify

income eligibility to the department of education by submitting, in a manner determined by the department, an affidavit affirming the student's family income meets the requirement, proof of income eligibility under another state or federal program, or other evidence determined appropriate by the department.

(B)(1) There is hereby established the afterschool child enrichment (ACE) educational savings account program. The department of education shall adopt rules under Chapter 119. of the Revised Code that prescribe procedures for the establishment of these accounts in fiscal years 2022 ~~and 2023~~ and 2024 upon the request of the parent or guardian of an eligible student enrolled in a public or nonpublic school or an eligible student who has been excused from the compulsory attendance law for the purpose of home instruction under section 3321.04 of the Revised Code. Accounts shall be established on a first-come, first-served basis according to the availability of funds appropriated for purposes of this section.

Accounts shall be used in accordance with division (E) of this section. Any balance remaining in a student's account after fiscal year ~~2023-2024~~ shall remain in that account for use as prescribed in division (D)(3) of this section.

Except as provided for in divisions (C)(3) and (D)(3) of this section, neither the department nor the vendor shall reclaim any funds credited to a student's account.

(2) The department shall create an online form for parents and guardians to request the establishment of an account under this section.

(C)(1) The department shall contract with a vendor for purposes of administering the provisions of this section and may contract with the treasurer of state for technical assistance. In selecting a vendor, the department shall give preference to those vendors who use a smart phone application that is free for parents or guardians to use, is capable of scanning receipts, allows users to provide program feedback, and includes customer service contact information for parents and guardians who experience technical issues with the application. For each fiscal year in which the program operates, the department shall pay the vendor not more than three per cent of the amount appropriated for that fiscal year for purposes of this section.

(2) The vendor selected by the department under division (C)(2) of this section shall do both of the following:

(a) Monitor how accounts are used by parents or guardians and recoup moneys that are used for purposes that are not authorized by this section as determined by the vendor;

(b) Provide the department with a comprehensive list of purchases made with accounts.

(3) At no time shall the vendor authorize parents or guardians to use moneys for purposes that are not authorized by this section as determined by the vendor. If the vendor authorizes parents or guardians to use moneys for a specified purpose and later determines that purpose is not authorized by this section, the vendor may recoup that money.

(D)(1) If a parent or guardian makes a request under division (B) of this section during fiscal year 2022, five hundred dollars shall be credited to the account established pursuant to the parent's or guardian's request within fourteen days of the parent's or guardian's request, and that amount shall be disbursed upon request to the parent or guardian not later than June 30, 2022, for use in accordance with division (E) of this section. Any amount remaining in an account at the end of fiscal year 2022 shall remain in that account for fiscal year 2023 for use in accordance with division (E) of this

section.

(2) If a parent or guardian makes a request under division (B) of this section during fiscal year 2023 or 2024, ~~five hundred one thousand~~ dollars shall be credited to the account established pursuant to the parent's or guardian's request within fourteen days of the parent's or guardian's request, and that amount shall be disbursed upon request to the parent or guardian not later than June 30, 2023, for fiscal year 2023 or June 30, 2024, for fiscal year 2024 for use in accordance with division (E) of this section. If a parent or guardian had an account established for the previous fiscal year ~~2022~~, that amount shall be credited and distributed to that account for use in accordance with division (E) of this section.

For each account credited five hundred dollars for fiscal year 2023 prior to the effective date of this amendment, the department shall credit an additional five hundred dollars for that year. The total amount credited to an account for fiscal year 2023 shall not exceed one thousand dollars.

Nothing in division (D)(2) of this section shall be construed to limit the amount of the total balance in an account.

(3) Any amount remaining in an account established under division (B) of this section at the end of fiscal year ~~2023-2024~~ shall remain in that account for use in accordance with division (E) of this section in future fiscal years until either the full amount has been spent or the student graduates from high school. Any amount remaining in the account of a student who graduates from high school shall be returned to the department.

(E) Subject to division (F) of this section, moneys credited to an education savings account established under division (B) of this section shall be used by an eligible student's parent or guardian for any of the following purposes, whether secular or nonsecular:

- (1) Before- or after-school educational programs;
- (2) Day camps, including camps for academics, music, and arts;
- (3) Tuition at learning extension centers;
- (4) Tuition for learning pods;
- (5) If the student has been excused from the compulsory attendance law for the purpose of home instruction under section 3321.04 of the Revised Code, purchase of curriculum and materials;
- (6) Educational, learning, or study skills services;
- (7) Field trips to historical landmarks, museums, science centers, and theaters, including admission, exhibit, and program fees;
- (8) Language classes;
- (9) Instrument lessons;
- (10) Tutoring.

(F) At no time shall moneys credited to an account established under division (B) of this section be used for the purchase of electronic devices.

(G) The department shall make available to parents and guardians a list of the purposes for which moneys credited to an account established under division (B) of this section may be spent in accordance with division (E) of this section.

(H) Not later than December 31, 2023, the department shall prepare a report regarding the administration of this section, including feedback from a random sampling of parents and guardians who participate in the program ~~for fiscal year 2022, fiscal year 2023, or both~~ and submit the report to

the general assembly in accordance with section 101.68 of the Revised Code.

Sec. 3317.0212. (A) As used in this section:

(1) For fiscal years 2022 and 2023, "assigned bus" means a school bus used to transport qualifying riders.

(2) For fiscal years 2022 and 2023, "density" means the total riders per square mile of a school district.

(3) For fiscal years 2022 and 2023, "nontraditional ridership" means the average number of qualifying riders who are enrolled in a community school established under Chapter 3314. of the Revised Code, in a STEM school established under Chapter 3326. of the Revised Code, or in a nonpublic school and are provided school bus service by a school district during the first full week of October.

(4) "Qualifying riders" means the following:

(a) For fiscal years 2022 and 2023, resident students enrolled in preschool and regular education in grades kindergarten to twelve who are provided school bus service by a school district, including students with dual enrollment in a joint vocational school district or a cooperative education school district, and students enrolled in a community school, STEM school, or nonpublic school;

(b) For fiscal year 2024 and each fiscal year thereafter, students specified by the general assembly.

(5) "Qualifying ridership" means the following:

(a) For fiscal years 2022 and 2023, the greater of the average number of qualifying riders counted in the morning or counted in the afternoon who are provided school bus service by a school district during the first full week of October;

(b) For fiscal year 2024 and each fiscal year thereafter, a ridership determined in a manner specified by the general assembly.

(6) "Rider density" means the following:

(a) For fiscal years 2022 and 2023, the following quotient:

$$\frac{\text{A school district's total number of qualifying riders/}}{\text{the number of square miles in the district}}$$

(b) For fiscal year 2024 and each fiscal year thereafter, a number calculated in a manner determined by the general assembly.

(7) For fiscal years 2022 and 2023, "riders" means students enrolled in regular and special education in grades kindergarten through twelve who are provided school bus service by a school district, including students with dual enrollment in a joint vocational school district or a cooperative education school district, and students enrolled in a community school, STEM school, or nonpublic school.

(8) "School bus service" means a school district's transportation of qualifying riders in any of the following types of vehicles:

(a) School buses owned or leased by the district;

(b) School buses operated by a private contractor hired by the district;

(c) School buses operated by another school district or entity with which the district has contracted, either as part of a consortium for the provision of transportation or otherwise.

(B) Not later than the first day of November, for fiscal years 2022 and 2023, or a date determined by the general assembly, for fiscal year 2024 and each fiscal year thereafter, of each year, each city, local, and exempted village school district shall report to the department of education its qualifying ridership and any other information requested by the department. Subsequent adjustments to the reported numbers shall be made only in accordance with rules adopted by the department.

(C) The department shall calculate the statewide transportation cost per student as follows:

(1) Determine each city, local, and exempted village school district's transportation cost per student by dividing the district's total costs for school bus service in the previous fiscal year by its qualifying ridership in the previous fiscal year.

(2) After excluding districts that do not provide school bus service and the ten districts with the highest transportation costs per student and the ten districts with the lowest transportation costs per student, divide the aggregate cost for school bus service for the remaining districts in the previous fiscal year by the aggregate qualifying ridership of those districts in the previous fiscal year.

(D) The department shall calculate the statewide transportation cost per mile as follows:

(1) Determine each city, local, and exempted village school district's transportation cost per mile by dividing the district's total costs for school bus service in the previous fiscal year by its total number of miles driven for school bus service in the previous fiscal year.

(2) After excluding districts that do not provide school bus service and the ten districts with the highest transportation costs per mile and the ten districts with the lowest transportation costs per mile, divide the aggregate cost for school bus service for the remaining districts in the previous fiscal year by the aggregate miles driven for school bus service in those districts in the previous fiscal year.

(E) The department shall calculate each city, local, and exempted village school district's transportation base payment as follows:

(1) For fiscal years 2022 and 2023:

(a) Calculate the sum of the following:

(i) The product of the statewide transportation cost per student and the number of students counted in the district's qualifying ridership for the current fiscal year who are enrolled in the district;

(ii) 1.5 times the statewide transportation cost per student times the number of students counted in the district's qualifying ridership for the current fiscal year who are enrolled in community schools established under Chapter 3314. of the Revised Code or STEM schools established under Chapter 3326. of the Revised Code;

(iii) 2.0 times the statewide transportation cost per student times the number of students counted in the district's qualifying ridership for the current fiscal year who are enrolled in nonpublic schools.

(b) ~~Multiply~~ Calculate the sum of the following:

(i) The product of the statewide transportation cost per mile by the district's total and the number of miles driven for school bus service in as reported for qualifying riders for the current fiscal year who are enrolled in the district;

(ii) 1.5 times the statewide transportation cost per mile times the number of miles driven for school bus service as reported for qualifying riders for the current fiscal year who are enrolled in community schools or STEM schools;

(iii) 2.0 times the statewide transportation cost per mile times the number of miles driven for

school bus service as reported for qualifying riders for the current fiscal year who are enrolled in nonpublic schools.

(c) Multiply the greater of the amounts calculated under divisions (E)(1)(a) and (b) of this section by the following:

(i) For fiscal year 2022, the greater of twenty-nine and one-sixth per cent or the district's state share percentage, as defined in section 3317.02 of the Revised Code;

(ii) For fiscal year 2023, the greater of thirty-three and one-third per cent or the district's state share percentage.

(2) For fiscal year 2024 and each fiscal year thereafter, an amount determined by the general assembly.

(F) For fiscal years 2022 and 2023, the department shall pay a district's efficiency adjustment payment in accordance with divisions (F)(1) to (3) of this section. For fiscal year 2024 and each fiscal year thereafter, the department shall pay a district's efficiency adjustment payment in a manner determined by the general assembly, if the general assembly authorizes such a payment to districts.

(1) The department annually shall establish a target number of qualifying riders per assigned bus for each city, local, and exempted village school district. The department shall use the most recently available data in establishing the target number. The target number shall be based on the statewide median number of riders per assigned bus as adjusted to reflect the district's density in comparison to the density of all other districts. The department shall post on the department's web site each district's target number of riders per assigned bus and a description of how the target number was determined.

(2) The department shall determine each school district's efficiency index by dividing the district's number of riders per assigned bus by its target number of riders per assigned bus.

(3) The department shall determine each city, local, and exempted village school district's efficiency adjustment payment as follows:

(a) If the district's efficiency index is equal to or greater than 1.5, the efficiency adjustment payment shall be calculated according to the following formula:

$0.15 \times$ the district's transportation base payment calculated under division (E) of this section

(b) If the district's efficiency index is less than 1.5 but greater than or equal to 1.0, the efficiency adjustment payment shall be calculated according to the following formula:

$\{[(\text{The district's efficiency index} - 1) \times 0.15] / 0.5\} \times$ the district's transportation base payment calculated under division (E) of this section

(c) If the district's efficiency index is less than 1.0, the efficiency adjustment payment shall be zero.

(G) In addition to funds paid under divisions (E), (F), and (H) of this section, each city, local, and exempted village district shall receive in accordance with rules adopted by the state board of education a payment for students transported by means other than school bus service and whose transportation is not funded under division (C) of section 3317.024 of the Revised Code. The rules shall include provisions for school district reporting of such students.

(H)(1) For purposes of division (H) of this section, a school district's "transportation

supplement percentage" means the following:

(a) For fiscal years 2022 and 2023, the following quotient:

$$(28 - \text{the district's rider density}) / 100$$

If the result of the calculation for a district under division (H)(1)(a) of this section is less than zero, the district's transportation supplement percentage shall be zero.

(b) For fiscal year 2024 and each fiscal year thereafter, a percentage calculated in a manner determined by the general assembly.

(2) The department shall pay each district a transportation supplement calculated according to the following formula:

The district's transportation supplement percentage X the amount calculated for the district under division (E)(1)(b) of this section X 0.55

(I)(1) If a school district board and a community school governing authority elect to enter into an agreement under division (A) of section 3314.091 of the Revised Code, the department shall make payments to the community school according to the terms of the agreement for each student actually transported under division (C)(1) of that section. If a community school governing authority accepts transportation responsibility under division (B) of that section, the department shall make payments to the community school for each student actually transported or for whom transportation is arranged by the community school under division (C)(1) of that section, calculated as follows:

(a) For any fiscal year which the general assembly has specified that transportation payments to school districts be based on an across-the-board percentage of the district's payment for the previous school year, the per pupil payment to the community school shall be the following quotient:

(i) The total amount calculated for the school district in which the child is entitled to attend school for student transportation other than transportation of children with disabilities; divided by

(ii) The number of students included in the district's transportation ADM for the current fiscal year, as calculated under section 3317.03 of the Revised Code, plus the number of students enrolled in the community school not counted in the district's transportation ADM who are transported under division (B)(1) or (2) of section 3314.091 of the Revised Code.

(b) For any fiscal year which the general assembly has specified that the transportation payments to school districts be calculated in accordance with this section and any rules of the state board of education implementing this section, the payment to the community school shall be the following:

(i) For fiscal years 2022 and 2023, either of the following:

(I) If the school district in which the student is entitled to attend school would have used a method of transportation for the student for which payments are computed and paid under division (E) of this section, 1.0 times the statewide transportation cost per student, as calculated in division (C) of this section;

(II) If the school district in which the student is entitled to attend school would have used a method of transportation for the student for which payments are computed and paid in a manner described in division (G) of this section, the amount that would otherwise be computed for and paid to the district.

(ii) For fiscal year 2024 and each fiscal year thereafter, an amount calculated in a manner

determined by the general assembly.

The community school, however, is not required to use the same method to transport the student.

As used in this division, "entitled to attend school" means entitled to attend school under section 3313.64 or 3313.65 of the Revised Code.

(2) A community school shall be paid under division ~~(H)(1)~~ ~~(I)(2)~~ of this section only for students who are eligible as specified in section 3327.01 of the Revised Code and division (C)(1) of section 3314.091 of the Revised Code, and whose transportation to and from school is actually provided, who actually utilized transportation arranged, or for whom a payment in lieu of transportation is made by the community school's governing authority. To qualify for the payments, the community school shall report to the department, in the form and manner required by the department, data on the number of students transported or whose transportation is arranged, the number of miles traveled, cost to transport, and any other information requested by the department.

Sec. 3333.051. (A) The chancellor of higher education shall establish a program under which a community college established under Chapter 3354., technical college established under Chapter 3357., or state community college established under Chapter 3358. of the Revised Code may apply to the chancellor for authorization to offer applied bachelor's ~~and~~ nursing bachelor's, and prelicensure nursing bachelor's degree programs.

The chancellor may approve programs under this section that demonstrate all of the following:

(1) Evidence of an agreement between the college and a regional business or industry to train students in an in-demand field and to employ students upon their successful completion of the program;

(2) That the workforce need of the regional business or industry is in an in-demand field with long-term sustainability based upon data provided by the governor's office of workforce transformation;

(3) Supporting data that identifies the specific workforce need the program will address;

(4) The absence of a bachelor's degree program that meets the workforce need addressed by the proposed program that is offered by a state university or private college or university;

(5) Willingness of an industry partner to offer workplace-based learning and employment opportunities to students enrolled in the proposed program.

~~(B)~~ ~~(B)(1)~~ The chancellor shall approve the creation of any nursing bachelor's degree program proposed by a community, state community, or technical college that meet the requirements prescribed in divisions (A)(1) to (5) of this section and the standards and procedures for academic program approval pursuant to section 3333.04 of the Revised Code. Upon the approval of the chancellor the institution shall establish an accredited nursing bachelor's degree program.

(2) Notwithstanding any provision of law to the contrary, the chancellor shall approve any proposal for a prelicensure nursing bachelor's degree program submitted by a community, state community, or technical college prior to September 30, 2022. The chancellor promptly shall transmit that proposal along with the chancellor's approval to the appropriate accreditation bodies.

(C) As used in this section:

(1) "Applied bachelor's degree" means a bachelor's degree that is both of the following:

(a) Specifically designed for an individual who holds an associate of applied science degree, or its equivalent, in order to maximize application of the individual's technical course credits toward the bachelor's degree;

(b) Based on curriculum that incorporates both theoretical and applied knowledge and skills in a specific technical field.

(2) "Private college or university" means a nonprofit institution that holds a certificate of authorization pursuant to Chapter 1713. of the Revised Code.

(3) "State university" has the same meaning as in section 3345.011 of the Revised Code.

Sec. 3333.128. (A) As used in this section:

(1) "Cost of attendance" has the same meaning as in 20 U.S.C. 1087II.

(2) "Eligible student" means a student to whom all of the following apply:

(a) The student is a resident of this state under rules adopted by the chancellor of higher education under section 3333.31 of the Revised Code.

(b) The student was not adopted by a stepparent, but was adopted in accordance with Chapter 3107. of the Revised Code, including any of the following types of adoption:

(i) An adoption arranged by an attorney;

(ii) An adoption arranged by a public children services agency, private child placing agency, or private noncustodial agency;

(iii) Interstate adoption in accordance with section 5103.23 of the Revised Code;

(iv) Foreign adoption in accordance with section 3107.18 of the Revised Code.

(c) The student's adoption is finalized on or after January 1, 2023.

(d) The student is enrolled at a qualifying institution.

(3) "Qualifying institution" means either a state institution of higher education as defined in section 3345.011 of the Revised Code or private college as defined in section 3365.01 of the Revised Code.

(B) The chancellor of higher education shall establish and administer a grant program for students in Ohio who are adopted. Under the program, the chancellor shall award a one-time grant of two thousand five hundred dollars to approved participants.

(C) Eligible students shall apply in the form and manner prescribed by the chancellor.

(D) The chancellor shall approve applications and pay grants to the qualifying institution in which a participant is enrolled in the academic year for which the participant's application is approved. The qualifying institution shall apply the grant to a participant's cost of attendance for that academic year. If any amount of the grant remains after it is applied to the participant's cost of attendance for that year, the qualifying institution shall apply that remaining amount to the participant's cost of attendance for any other academic year in which the student is enrolled in the institution. The qualifying institution shall return to the chancellor any grant amount remaining after a participant graduates or disenrolls from the institution.

(E) If, for any academic year, the amounts available for support of the program are inadequate to provide grants to all approved students, the chancellor shall determine a method to select which applications to approve.

Sec. 3505.183. (A) When the ballot boxes are delivered to the board of elections from the precincts, the board shall separate the provisional ballot envelopes from the rest of the ballots. Teams

of employees of the board consisting of one member of each major political party shall place the sealed provisional ballot envelopes in a secure location within the office of the board. The sealed provisional ballot envelopes shall remain in that secure location until the validity of those ballots is determined under division (B) of this section. While the provisional ballot is stored in that secure location, and prior to the counting of the provisional ballots, if the board receives information regarding the validity of a specific provisional ballot under division (B) of this section, the board may note, on the sealed provisional ballot envelope for that ballot, whether the ballot is valid and entitled to be counted.

(B)(1) To determine whether a provisional ballot is valid and entitled to be counted, the board shall examine its records and determine whether the individual who cast the provisional ballot is registered and eligible to vote in the applicable election. The board shall examine the information contained in the written affirmation executed by the individual who cast the provisional ballot under division (B)(2) of section 3505.181 of the Revised Code. The following information shall be included in the written affirmation in order for the provisional ballot to be eligible to be counted:

- (a) The individual's printed name, signature, date of birth, and current address;
- (b) A statement that the individual is a registered voter in the precinct in which the provisional ballot is being voted;
- (c) A statement that the individual is eligible to vote in the election in which the provisional ballot is being voted.

(2) In addition to the information required to be included in an affirmation under division (B)(1) of this section, in determining whether a provisional ballot is valid and entitled to be counted, the board also shall examine any additional information for determining ballot validity provided by the provisional voter on the affirmation, provided by the provisional voter to an election official under section 3505.182 of the Revised Code, or provided to the board of elections during the ~~seven-four~~ days after the day of the election under division (B)(7) or (8) of section 3505.181 of the Revised Code, to assist the board in determining the individual's eligibility to vote.

(3) If, in examining a provisional ballot affirmation and additional information under divisions (B)(1) and (2) of this section and comparing the information required under division (B)(1) of this section with the ~~elector's individual's~~ information in the statewide voter registration database, the board determines that all of the following apply, the provisional ballot envelope shall be opened, and the ballot shall be placed in a ballot box to be counted:

- (a) The individual named on the affirmation is properly registered to vote.
- (b) The individual named on the affirmation is eligible to cast a ballot in the precinct and for the election in which the individual cast the provisional ballot.
- (c) The individual provided all of the information required under division (B)(1) of this section in the affirmation that the individual executed at the time the individual cast the provisional ballot.

(d) ~~The last four digits of the elector's social security number or~~ One of the following applies:
(i) The individual provided photo identification at the time of casting the provisional ballot or appeared at the office of the board within four days after the day of the election and provided photo identification. If the individual provided the individual's Ohio driver's license or state identification card or an interim identification form, the elector's individual provided the individual's driver's

license number or state identification card number ~~are and the number is~~ not different from ~~the last four digits of the elector's social security number or the elector's individual's~~ driver's license number or state identification card number contained in the statewide voter registration database.

(ii) The individual completed an affidavit of religious objection under section 3505.19 of the Revised Code at the time of casting the provisional ballot or at the office of the board within four days after the day of the election and the affidavit is valid under that section.

(e) Except as otherwise provided in this division, the month and day of the ~~elector's individual's~~ date of birth are not different from the day and month of the ~~elector's individual's~~ date of birth contained in the statewide voter registration database.

This division does not apply to an ~~elector's individual's~~ provisional ballot if either of the following is true:

(i) The ~~elector's individual's~~ date of birth contained in the statewide voter registration database is January 1, 1800.

(ii) The board of elections has found, by a vote of at least three of its members, that the ~~elector individual~~ has met all other requirements of division (B)(3) of this section.

(f) The ~~elector's individual's~~ current address is not different from the ~~elector's individual's~~ address contained in the statewide voter registration database, unless the ~~elector individual~~ indicated that the ~~elector individual~~ is casting a provisional ballot because the ~~elector individual~~ has moved and has not submitted a notice of change of address, as described in division (A)(6) of section 3505.181 of the Revised Code.

(g) If applicable, the individual provided any additional information required under division ~~(B)(7)-(B)(8)~~ of section 3505.181 of the Revised Code within ~~seven~~ four days after the day of the election.

(4)(a) Except as otherwise provided in division (D) of this section, if, in examining a provisional ballot affirmation and additional information under divisions (B)(1) and (2) of this section and comparing the information required under division (B)(1) of this section with the ~~elector's individual's~~ information in the statewide voter registration database, the board determines that any of the following applies, the provisional ballot envelope shall not be opened, and the ballot shall not be counted:

(i) The individual named on the affirmation is not qualified or is not properly registered to vote.

(ii) The individual named on the affirmation is not eligible to cast a ballot in the precinct or for the election in which the individual cast the provisional ballot.

(iii) The individual did not provide all of the information required under division (B)(1) of this section in the affirmation that the individual executed at the time the individual cast the provisional ballot.

(iv) The individual has already cast a ballot for the election in which the individual cast the provisional ballot.

(v) If applicable, the individual did not provide any additional information required under division ~~(B)(7)-(B)(8)~~ of section 3505.181 of the Revised Code within ~~seven~~ four days after the day of the election.

(vi) The individual failed to provide ~~a current and valid~~ photo identification, ~~a military~~

~~identification, a copy of a current utility bill, bank statement, government check, paycheck, or other government document, other than a notice of voter registration mailed by a board of elections under section 3503.19 of the Revised Code, with the voter's name and current address, to provide the individual's driver's license or state identification card number if the individual provided photo identification in the form of an Ohio driver's license or state identification card or an interim identification form, or the last four digits of the individual's social security number or or to complete an affidavit of religious objection.~~

~~(vii) The individual failed to execute an affirmation under division (B) of section 3505.181 of the Revised Code.~~

~~(vii)-(viii) The last four digits of the elector's social security number or the elector's individual provided photo identification in the form of an Ohio driver's license or state identification card or an interim identification form and the driver's license number or state identification card number are the individual provided is different from the last four digits of the elector's social security number or the elector's individual's driver's license number or state identification card number contained in the statewide voter registration database.~~

~~(viii)-(ix) The individual completed an affidavit of religious objection under section 3505.19 of the Revised Code, but the affidavit is not valid under that section.~~

~~(x) Except as otherwise provided in this division, the month and day of the elector's individual's date of birth are different from the day and month of the elector's individual's date of birth contained in the statewide voter registration database.~~

This division does not apply to an ~~elector's individual's~~ provisional ballot if either of the following is true:

(I) The ~~elector's individual's~~ date of birth contained in the statewide voter registration database is January 1, 1800.

(II) The board of elections has found, by a vote of at least three of its members, that the ~~elector individual~~ has met all of the requirements of division (B)(3) of this section, other than the requirements of division (B)(3)(e) of this section.

~~(ix)-(xi) The elector's individual's current address is different from the elector's individual's address contained in the statewide voter registration database, unless the elector individual indicated that the elector individual is casting a provisional ballot because the elector individual has moved and has not submitted a notice of change of address, as described in division (A)(6) of section 3505.181 of the Revised Code.~~

(b) If, in examining a provisional ballot affirmation and additional information under divisions (B)(1) and (2) of this section and comparing the information required under division (B)(1) of this section with the ~~elector's individual's~~ information in the statewide voter registration database, the board is unable to determine either of the following, the provisional ballot envelope shall not be opened, and the ballot shall not be counted:

(i) Whether the individual named on the affirmation is qualified or properly registered to vote;

(ii) Whether the individual named on the affirmation is eligible to cast a ballot in the precinct or for the election in which the individual cast the provisional ballot.

(C) For each provisional ballot rejected under division (B)(4) of this section, the board shall

record the name of the provisional voter who cast the ballot, the identification number of the provisional ballot envelope, the names of the election officials who determined the validity of that ballot, the date and time that the determination was made, and the reason that the ballot was not counted, unless the board has already recorded that information in another database.

(D)(1) If an individual cast a provisional ballot in a precinct in which the individual is not registered and eligible to vote, but in the correct polling location for the precinct in which the individual is registered and eligible to vote, and the election official failed to direct the individual to the correct precinct, the individual's ballot shall be remade under division (D)(2) of this section. The election official shall be deemed to have directed the individual to the correct precinct if the election official correctly completed the form described in division (C)(2) of section 3505.181 of the Revised Code.

(2) A board of elections that remakes a provisional ballot under division (D)(1) of this section shall remake the provisional ballot on a ballot for the appropriate precinct to reflect the offices, questions, and issues for which the individual was eligible to cast a ballot and for which the individual attempted to cast a provisional ballot. The remade ballot shall be counted for each office, question, and issue for which the individual was eligible to vote.

(3) If an individual cast a provisional ballot in a precinct in which the individual is not registered and eligible to vote and in the incorrect polling location for the precinct in which the individual is registered and eligible to vote, the provisional ballot envelope shall not be opened, and the ballot shall not be counted.

(E) Provisional ballots that are rejected under division (B)(4) of this section shall not be counted but shall be preserved in their provisional ballot envelopes unopened until the time provided by section 3505.31 of the Revised Code for the destruction of all other ballots used at the election for which ballots were provided, at which time they shall be destroyed.

(F) Provisional ballots that the board determines are eligible to be counted under division (B)(3) or (D) of this section shall be counted in the same manner as provided for other ballots under section 3505.27 of the Revised Code. No provisional ballots shall be counted in a particular county until the board determines the eligibility to be counted of all provisional ballots cast in that county under division (B) of this section for that election. Observers, as provided in section 3505.21 of the Revised Code, may be present at all times that the board is determining the eligibility of provisional ballots to be counted and counting those provisional ballots determined to be eligible. No person shall recklessly disclose the count or any portion of the count of provisional ballots in such a manner as to jeopardize the secrecy of any individual ballot.

(G)(1) Except as otherwise provided in division (G)(2) of this section, nothing in this section shall prevent a board of elections from examining provisional ballot affirmations and additional information under divisions (B)(1) and (2) of this section to determine the eligibility of provisional ballots to be counted during the ~~ten~~seven days after the day of an election.

(2) A board of elections shall not examine the provisional ballot affirmation and additional information under divisions (B)(1) and (2) of this section of any provisional ballot cast by an individual who must provide photo identification, complete an affidavit of religious objection, or provide additional information to the board of elections under division (B)(7) or (8) of section 3505.181 of the Revised Code for the board to determine the individual's eligibility until the

individual ~~provides that information does so~~ or until the ~~eleventh~~ eighth day after the day of the election, whichever is earlier.

Sec. 3509.05. (A) When an elector receives an absent voter's ballot pursuant to the elector's application or request, the elector shall, before placing any marks on the ballot, note whether there are any voting marks on it. If there are any voting marks, the ballot shall be returned immediately to the board of elections; otherwise, the elector shall cause the ballot to be marked, folded in a manner that the stub on it and the indorsements and facsimile signatures of the members of the board of elections on the back of it are visible, and placed and sealed within the identification envelope received from the ~~director~~ board of elections for that purpose. Then, the elector shall cause the statement of voter on the outside of the identification envelope to be completed and signed, under penalty of election falsification.

~~If the (B)~~ The elector does not shall provide one of the elector's following:

(1) The elector's Ohio driver's license or state identification card number or the on the statement of voter on the identification envelope;

(2) The last four digits of the elector's social security number on the statement of voter on the identification envelope, the elector also shall include in the return envelope with the identification envelope a;

(3) A copy of the elector's current valid photo identification, a copy of a military identification, or a copy of a current utility bill, bank statement, government check, paycheck, or other government document, other than a notice of voter registration mailed by a board of elections under section 3503.19 of the Revised Code, that shows the name and address of the elector in the return envelope with the identification envelope.

(C)(1) The elector shall mail the identification envelope to the director from whom it was received office of the board of elections in the return envelope, postage prepaid, or the elector may personally deliver it to the director office of the board, or the spouse of the elector, the father, mother, father-in-law, mother-in-law, grandfather, grandmother, brother, or sister of the whole or half blood, or the son, daughter, adopting parent, adopted child, stepparent, stepchild, uncle, aunt, nephew, or niece of the elector may deliver it to the director office of the board. The return envelope shall be transmitted to the director returned by no other person, in no other manner, and to no other location, except as otherwise provided in section 3509.08 of the Revised Code.

~~When absent voter's ballots are delivered to an elector at the office of the board, the elector may retire to a voting compartment provided by the board and there mark the ballots. Thereupon, the elector shall fold them, place them in the identification envelope provided, seal the envelope, fill in and sign the statement on the envelope under penalty of election falsification, and deliver the envelope to the director of the board.~~

(2) If the board maintains multiple offices in the county, as permitted under division (C) of section 3501.10 of the Revised Code, the board may designate any of its offices for the return of absent voter's ballots under this section, provided that the board shall designate only one office to which absent voter's ballots shall be returned under this section.

(3)(a) The board of elections may place not more than one secure receptacle outside the office of the board, on the property on which the office of the board is located, for the purpose of receiving absent voter's ballots under this section.

(b) A secure receptacle shall be open to receive ballots only during the period beginning on the first day after the close of voter registration before the election and ending at seven-thirty p.m. on the day of the election. The receptacle shall be open to receive ballots at all times during that period.

(c) A secure receptacle shall be monitored by recorded video surveillance at all times. The video recordings are a public record. The board shall do one of the following:

(i) Make the video recordings available for inspection immediately upon request, notwithstanding any contrary provision of section 149.43 of the Revised Code.

(ii) Make each day's video recording available to the public on the internet for streaming or download without charge within twenty-four hours after the recording ends and make the video recordings available to the public upon request in accordance with section 149.43 of the Revised Code.

(d) Only a bipartisan team of election officials may open a secure receptacle or handle its contents. A bipartisan team of election officials shall collect the contents of each secure receptacle and deliver them to the board for processing at least once each day and at seven-thirty p.m. on the day of the election. If, at seven-thirty p.m. on the day of the election, there are persons waiting in line to deposit absent voter's ballots in a receptacle, those persons shall be permitted to deposit the ballots.

(4)(a) During the period beginning on the forty-fifth day before election day and ending on the day after election day, on each day the office of the board of elections is open for business, the board shall report to the secretary of state all of the following information concerning the previous business day:

(i) The number of return envelopes purporting to contain absent voter's ballots or uniformed services or overseas absent voter's ballots the board received by personal delivery, other than to a receptacle described in division (C)(3) of this section;

(ii) If the board has placed a secure receptacle outside the office of the board under division (C)(3) of this section, the number of return envelopes purporting to contain absent voter's ballots or uniformed services or overseas absent voter's ballots the board received in the receptacle.

(b) As soon as practicable after receiving a report under division (C)(4)(a) of this section, the secretary of state shall make the information in the report available to the public on the secretary of state's official web site.

(D)(1) Except as otherwise provided in division ~~(B)~~(D)(2) of this section, all ~~other~~ envelopes containing marked absent voter's ballots shall be delivered to the ~~director office of the board~~ not later than the close of the polls on the day of an election. Absent voter's ballots delivered to the ~~director office of the board~~ later than the times specified shall not be counted, but shall be kept by the board in the sealed identification envelopes in which they are delivered ~~to the director~~, until the time provided by section 3505.31 of the Revised Code for the destruction of all other ballots used at the election for which ballots were provided, at which time they shall be destroyed.

~~(B)(1)-(2)(a)~~ Except as otherwise provided in division ~~(B)(2)-(D)(2)(b)~~ of this section, any return envelope that is postmarked prior to the day of the election shall be delivered to the director prior to the ~~eleventh-fifth~~ day after the election. Ballots delivered in envelopes postmarked prior to the day of the election that are received after the close of the polls on election day through the ~~tenth~~ fourth day thereafter shall be counted on the ~~eleventh-fifth~~ day at the board of elections in the manner provided in divisions (C) and (D) of section 3509.06 of the Revised Code or in the manner provided

in division (E) of that section, as applicable. Any such ballots that are received by the director later than the ~~tenth~~fourth day following the election shall not be counted, but shall be kept by the board in the sealed identification envelopes as provided in division (A) of this section.

~~(2)(b)~~ Division ~~(B)(1)(D)(2)(a)~~ of this section shall not apply to any mail that is postmarked using a postage evidencing system, including a postage meter, as defined in 39 C.F.R. 501.1.

Sec. 3781.1010. (A) No rule of the board of building standards for the erection, construction, repair, alteration, and maintenance of buildings adopted under section 3781.10 of the Revised Code shall require the installation of a storm shelter in any school building operated by a public or private school ~~prior to November 30, 2022,~~ or in any such school building undergoing or about to undergo construction, alteration, repair, or maintenance ~~for which financing has been secured prior to that date.~~

(B) Any rule adopted by the board that conflicts with this section shall not be effective with respect to any school building ~~prior to November 30, 2022.~~

(C) As used in this section, "school building," "public school," and "private school" have the same meanings as in section 3781.106 of the Revised Code.

Sec. 3929.43. (A) The Ohio fair plan underwriting association is hereby created consisting of all insurers authorized to write within this state, on a direct basis, basic property insurance or any component thereof in multi-peril policies, to assist applicants in urban areas to secure basic property insurance or homeowners insurance, and to formulate and administer a program for the equitable apportionment of basic property insurance or homeowners insurance which cannot be obtained in the normal market. Every such insurer shall be a member of the association and shall remain a member as a condition of its authority to write any of such insurance in this state.

(B) The association, pursuant to sections 3929.41 to 3929.49 of the Revised Code, and the plan of operation, with respect to basic property insurance or homeowners insurance, may assume and cede reinsurance on insurable risks written by its members.

(C) The board of governors of the association shall submit to the superintendent of insurance, for approval, a proposed plan of operation which shall provide for economical, fair, and nondiscriminatory administration of a program for the equitable apportionment among members of basic property insurance or homeowners insurance which may be afforded in urban areas to applicants whose property is insurable in accordance with reasonable underwriting standards, but who are unable to procure such insurance through normal channels. The association is under no obligation to issue basic property insurance or homeowners insurance to any person, unless that person and that person's property would be insurable in the normal insurance market, and such property, except for its location, would constitute an insurable risk in accordance with reasonable underwriting standards. The plan of operation shall provide that the association, in determining whether the property is insurable, shall give no consideration to the condition of surrounding property or properties, where such condition is not within the control of the applicant. Rates for basic property insurance and homeowners insurance shall be subject to the approval of the superintendent. The plan of operation may also provide for assessment of all members in amounts sufficient to operate the association, maximum limits of liability per location to be placed through the program, reasonable underwriting standards for determining insurability of a risk, and the commission to be paid to the licensed producer designated by the applicant. The superintendent shall adopt such plan

and all amendments thereto pursuant to Chapter 119. of the Revised Code.

If the superintendent disapproves the proposed plan of operation, the board of governors shall, within fifteen days, submit for approval an appropriately revised plan of operation and if the board of governors fails to do so, or if the revised plan submitted is unacceptable, the superintendent shall promulgate a plan of operation.

If amendment of the plan of operation is requested by the superintendent or the board of governors, the board of governors shall submit to the superintendent, for approval, such amendments. If such amendments are not approved by the superintendent, the board of governors shall, within fifteen days, submit for approval an appropriately revised amendment. If the board of governors fails to do so, or if the amendment is not approved by the superintendent, the superintendent shall promulgate such amendment as the superintendent finds necessary.

(D)(1) The plan of operation may provide for periodic advance assessments against member insurers in amounts considered necessary to cover any deficit or projected deficit arising out of the operation of the association. Any provision in the plan for implementation of such advance assessments shall be approved by the superintendent. Any such provision in the plan shall also provide for quarterly or other periodic installment payment of such assessments.

(2) Such plan shall provide a method whereby member insurers may recoup assessments levied by the association. In order to recoup such assessments the plan may also provide for the calculation and use of rates or rating factors to be applied to direct premiums for basic property insurance and homeowners insurance located in this state. Such a provision is subject to the approval of the superintendent. Member insurers of the association implementing a change in rates pursuant to this section shall file such changes with the superintendent. Such changes shall not increase rates more than the amount authorized by the association and approved by the superintendent pursuant to the plan. The association may consult with member insurers or licensed rating bureaus in connection with the establishment and operation of any such provision.

(E) Any insurer which is a member of the association shall participate in the writings, expenses, profits, and losses of the association in the proportion that its premiums written bear to the aggregate premiums written by all members of the association, except that this division shall not be construed to preclude the board of governors from taking action to adjust assessments in accordance with a program adopted pursuant to division (I) of this section.

(F) Such plan shall require the issuance of a binder providing coverage for which the applicant tenders an amount equal to the annual premium as estimated by the association, or an appropriate percentage of that annual premium as determined by the association. The binder shall take effect the day after the association receives the application, provided that the application meets the underwriting standards of the association, for such term, and under such conditions as are determined by the superintendent. The superintendent may alter such time requirement on a specific risk under such conditions as the superintendent finds appropriate.

(G) The association shall be governed by a board of governors consisting of twelve members, four of whom shall be appointed by the governor with the advice and consent of the senate. One of such members shall be a licensed agent writing basic property insurance for more than one insurer. None of the other three such members shall be a director, officer, salaried employee, agent, or substantial shareholder of any insurance company and not more than two of these three members

shall be members of the same political party. Terms of office of members appointed by the governor shall be for two years, commencing on the nineteenth day of September and ending on the eighteenth day of September. Each member shall hold office from the date of appointment until the end of the term for which the member was appointed. Any member appointed to fill a vacancy occurring prior to the expiration of the term for which the member's predecessor was appointed shall hold office for the remainder of such term. Any appointed member shall continue in office subsequent to the expiration date of the member's term until the member's successor takes office, or until a period of sixty days has elapsed, whichever occurs first. The remaining eight members shall be representatives from member companies, at least five of whom shall be Ohio domiciled members, elected annually by accumulated voting by members of the association whose votes shall be weighed in accordance with each member's premiums written during the second preceding calendar year. Not more than one insurer in a group under the same management or ownership shall serve on the board of governors at the same time. The eight representatives of member companies shall be elected at a meeting of the members or their authorized representatives, which shall be held at a time and place designated by the superintendent.

(H) The plan shall be administered under the supervision of the superintendent.

(I) The board of governors shall adopt a written program for decreasing the overall utilization of the association as a source of insurance. The program shall set forth actions that the board shall take to decrease such utilization, including actions intended to reduce the number of policies issued, the number of persons whose properties are insured, and the total amount and kinds of insurance written by the association, provided this division does not authorize the board to take action intended to decrease utilization of the association as a source of insurance if such action would substantially conflict with the purposes set forth in divisions (A), (B), and (D) of section 3929.41 of the Revised Code or the plan of operation of the association.

(J)(1) Except as provided in division (J)(2) of this section, records created, held by, or pertaining to the association are not public records under section 149.43 of the Revised Code, are confidential, and are not subject to inspection or disclosure.

(2) Division (J)(1) of this section does not apply to the plan of operation and other information required to be filed with the superintendent under this chapter unless otherwise prohibited from release by law.

Sec. 3955.061. (A) Except as provided in division (B) of this section, records created, held by, or pertaining to the guaranty association are not public records under section 149.43 of the Revised Code, are confidential, and are not subject to inspection or disclosure.

(B) Division (A) of this section does not apply to the plan of operation required under section 3955.09 of the Revised Code and other information required to be filed with the superintendent of insurance under this chapter unless otherwise prohibited from release by law.

Sec. 3956.061. (A) Except as provided in division (B) of this section, records created, held by, or pertaining to the guaranty association are not public records under section 149.43 of the Revised Code, are confidential, and are not subject to inspection or disclosure.

(B) Division (A) of this section does not apply to the plan of operation required under section 3956.10 of the Revised Code, other information required to be filed with the superintendent of insurance under this chapter, and any other documents required to be released under this chapter.

unless otherwise prohibited from release by law.

Sec. 4503.591. (A) If a professional sports team located in this state desires to have its logo appear on license plates issued by this state, it shall enter into a contract with either a sports commission to permit such display, as permitted by division (E) of this section, or with a community charity, as permitted by division (G) of this section.

(B) The owner or lessee of any passenger car, noncommercial motor vehicle, recreational vehicle, or other vehicle of a class approved by the registrar of motor vehicles may apply to the registrar for the registration of the vehicle and issuance of license plates bearing the logo of a professional sports team that has entered into a contract described in division (A) of this section. The application shall designate the sports team whose logo the owner or lessee desires to appear on the license plates. Failure to designate a participating professional sports team shall result in rejection by the registrar of the registration application. An application made under this section may be combined with a request for a special reserved license plate under section 4503.40 or 4503.42 of the Revised Code. Upon receipt of the completed application and compliance by the applicant with divisions (C) and (D) of this section, the registrar shall issue to the applicant the appropriate vehicle registration and a set of license plates bearing the logo of the professional sports team the owner designated in the application and a validation sticker, or a validation sticker alone when required by section 4503.191 of the Revised Code.

In addition to the letters and numbers ordinarily inscribed thereon, professional sports team license plates shall bear the logo of a participating professional sports team, and shall display county identification stickers that identify the county of registration as required under section 4503.19 of the Revised Code.

(C) The professional sports team license plates and validation sticker, or validation sticker alone, as the case may be, shall be issued upon payment of the regular license tax as prescribed under section 4503.04 of the Revised Code, any applicable motor vehicle license tax levied under Chapter 4504. of the Revised Code, an additional fee of ten dollars, and compliance with all other applicable laws relating to the registration of motor vehicles. If the application for a professional sports team license plate is combined with a request for a special reserved license plate under section 4503.40 or 4503.42 of the Revised Code, the license plates and validation sticker, or validation sticker alone, shall be issued upon payment of the taxes and fees described in this division plus the additional fee prescribed under section 4503.40 or 4503.42 of the Revised Code and compliance with all other applicable laws relating to the registration of motor vehicles.

(D) For each application for registration and registration renewal notice the registrar receives under this section, the registrar shall collect a contribution of twenty-five dollars. The registrar shall transmit this contribution to the treasurer of state for deposit into the license plate contribution fund created by section 4501.21 of the Revised Code.

The registrar shall transmit the additional fee of ten dollars, which is to compensate the bureau of motor vehicles for the additional services required in the issuing of professional sports team license plates, to the treasurer of state for deposit into the state treasury to the credit of the public safety - highway purposes fund created by section 4501.06 of the Revised Code.

(E) If a professional sports team located in this state desires to have its logo appear on license plates issued by this state and it desires to do so pursuant to this division, it shall inform the largest

convention and visitors' bureau of the county in which the professional sports team is located of that desire. That convention and visitors' bureau shall create a sports commission to operate in that county to receive the contributions that are paid by applicants who choose to be issued license plates bearing the logo of that professional sports team for display on their motor vehicles. The sports commission shall negotiate with the professional sports team to permit the display of the team's logo on license plates issued by this state, enter into the contract with the team to permit such display, and pay to the team any licensing or rights fee that must be paid in connection with the issuance of the license plates. Upon execution of the contract, the sports commission shall provide a copy of it to the registrar, along with any other documentation the registrar may require. Upon receipt of the contract and any required additional documentation, and when the numerical requirement contained in section 4503.78 of the Revised Code has been met relative to that particular professional sports team, the registrar shall take the measures necessary to issue license plates bearing the logo of that team.

(F) A sports commission shall expend the money it receives pursuant to section 4501.21 of the Revised Code to attract amateur regional, national, and international sporting events to the municipal corporation, county, or township in which it is located, and it may sponsor such events. Prior to attracting or sponsoring such events, the sports commission shall perform an economic analysis to determine whether the proposed event will have a positive economic effect on the greater area in which the event will be held. A sports commission shall not expend any money it receives under that section to attract or sponsor an amateur regional, national, or international sporting event if its economic analysis does not result in a finding that the proposed event will have a positive economic effect on the greater area in which the event will be held.

A sports commission that receives money pursuant to that section, in addition to any other duties imposed on it by law and notwithstanding the scope of those duties, also shall encourage the economic development of this state through the promotion of tourism within all areas of this state. A sports commission that receives ten thousand dollars or more during any calendar year shall submit a written report to the director of development, on or before the first day of October of the next succeeding year, detailing its efforts and expenditures in the promotion of tourism during the calendar year in which it received the ten thousand dollars or more.

As used in this division, "promotion of tourism" means the encouragement through advertising, educational and informational means, and public relations, both within the state and outside of it, of travel by persons away from their homes for pleasure, personal reasons, or other purposes, except to work, to this state or to the region in which the sports commission is located.

(G) If a professional sports team located in this state desires to have its logo appear on license plates issued by this state and it does not desire to do so pursuant to division (E) of this section, it shall do so pursuant to this division. The professional sports team shall notify a community charity of that desire. That community charity may negotiate with the professional sports team to permit the display of the team's logo on license plates issued by this state, enter into a contract with the team to permit such display, and pay to the team any licensing or rights fee that must be paid in connection with the issuance of the license plates. Upon execution of a contract, the community charity shall provide a copy of it to the registrar along with any other documentation the registrar may require. Upon receipt of the contract and any required additional documentation, and when the numerical requirement contained in section 4503.78 of the Revised Code has been met relative to that particular

professional sports team, the registrar shall take the measures necessary to issue license plates bearing the logo of that team.

(H)(1) A community charity shall expend the money it receives pursuant to section 4501.21 of the Revised Code solely to provide financial support to a sports commission for the purposes described in division (F) of this section and to nonprofit organizations located in this state that seek to improve the lives of those who are less fortunate and who reside in the region and state in which is located the sports team with which the community charity entered into a contract pursuant to division (G) of this section. Such organizations shall achieve this purpose through activities such as youth sports programs; educational, health, social, and community service programs; or services such as emergency assistance or employment, education, housing, and nutrition services.

The community charity shall not expend any money it receives pursuant to section 4501.21 of the Revised Code if the expenditure will be received by a nonprofit organization that will use the money in a manner or for a purpose that is not described in this division.

(2) The community charity shall provide a written quarterly report to the director of development and the director of job and family services detailing the expenditures of the money it receives pursuant to section 4501.21 of the Revised Code. The report shall include the amount of such money received and an accounting of all expenditures of such money.

(I) For purposes of this section:

(1) The "largest" convention and visitors' bureau of a county is the bureau that receives the largest amount of money generated in that county from excise taxes levied on lodging transactions under sections 351.021, 5739.08, and 5739.09 of the Revised Code.

(2) "Sports commission" means a commission consisting of at least fifteen members that is a nonprofit corporation organized under the laws of this state that is entitled to tax exempt status under section 501(c)(3) of the "Internal Revenue Code of 1986," 100 Stat. 2085, 26 U.S.C.A. 501, as amended, and whose function is to attract, promote, or sponsor sports and athletic events within a municipal corporation, county, or township.

~~Such a commission shall consist of twenty-one members. Seven members shall be appointed by the mayor of the largest city to be served by the commission. Seven members shall be appointed by the board of county commissioners of the county to be served by the commission. Seven members shall be appointed by the largest convention and visitors' bureau in the area to be served by the commission.~~ A sports commission may provide all services related to attracting, promoting, or sponsoring such events, including, but not limited to, the booking of athletes and teams, scheduling, and hiring or contracting for staff, ushers, managers, and other persons whose functions are directly related to the sports and athletic events the commission attracts, promotes, or sponsors.

(3) "Community charity" means a nonprofit corporation organized under the laws of this state that is entitled to tax exempt status under section 501(c)(3) of the "Internal Revenue Code of 1986," 100 Stat. 2085, 26 U.S.C. 501, as amended, and that enters into a contract with a professional sports team pursuant to division (G) of this section.

(4) "Nonprofit organization" means a nonprofit corporation organized under the laws of this state that is entitled to tax exempt status under section 501(c)(3) of the "Internal Revenue Code of 1986," 100 Stat. 2085, 26 U.S.C. 501, as amended, and that receives money from a community charity pursuant to division (H)(1) of this section.

Sec. 4509.70. (A) After consultation with the insurance companies authorized to issue automobile liability or physical damage policies, or both, in this state, the superintendent of insurance shall approve a reasonable plan, fair and equitable to the insurers and to their policyholders, for the apportionment among such companies of applicants for such policies and for motor-vehicle liability policies who are in good faith entitled to but are unable to procure such policies through ordinary methods. When any such plan has been approved by the superintendent, all such insurance companies shall subscribe and participate. Any applicant for such policy, any person insured under such plan of operation, and any insurance company affected, may appeal to the superintendent of insurance from any ruling or decision of the manager or committee designated in the plan to operate the assigned risk insurance plan. Any order or act of the superintendent under this section is subject to review as provided in sections 119.01 to 119.13 of the Revised Code, at the instance of any party in interest.

(B) The plan described in division (A) of this section may permit the assigned risk insurance plan to directly issue and process claims arising from such policies described in division (A) of this section to applicants of automobile insurance policies who are in good faith entitled to but are unable to procure such policies through ordinary methods.

(C) Every form of a policy, endorsement, rider, manual of classifications, rules, and rates, every rating plan, and every modification of any of them proposed to be used by the assigned risk insurance plan shall be filed, or the plan may satisfy its obligation to make such filings, as described in section 3937.03 of the Revised Code.

(D) Any automobile insurance policy issued by the assigned risk insurance plan under division (B) of this section:

(1) Shall be recognized as if issued by an insurance company authorized to do business in this state;

(2) Shall meet all requirements of proof of financial responsibility as described in division (K) of section 4509.01 of the Revised Code.

(E) Proof of financial responsibility provided by the assigned risk insurance plan to an automobile insurance policyholder that meets the requirements described in division (G)(1)(a) or (b) of section 4509.101 of the Revised Code shall be recognized as if issued by an insurance company authorized to do business in this state to demonstrate proof of financial responsibility under section 4509.101 of the Revised Code.

(F) The assigned risk insurance plan designated in division (A) of this section shall do both of the following:

(1) Make annual audited financial reports available to the superintendent of insurance promptly upon the completion of such audit;

(2) Upon reasonable notice, make available to the superintendent of insurance all books and records relating to the insurance transactions of the assigned risk insurance plan.

(G)(1) Except as provided in division (G)(2) of this section, records created, held by, or pertaining to the assigned risk insurance plan are not public records under section 149.43 of the Revised Code, are confidential, and are not subject to inspection or disclosure.

(2) Division (G)(1) of this section does not apply to the plan of operation and other information required to be filed under this section with the superintendent unless otherwise

prohibited from release by law.

Sec. 5101.19. As used in sections 5101.19 to 5101.194 of the Revised Code:

(A) "Adopted child" means a person who is less than eighteen years of age when the person becomes subject to a final order of adoption, an interlocutory order of adoption, or when the adoption is recognized by this state under section 3107.18 of the Revised Code.

(B) "Adoption" includes an adoption arranged by an attorney, a public children services agency, private child placing agency, or a private noncustodial agency, an interstate adoption, or an international or foreign adoption.

(C) "Adoptive parent" means the person or persons who obtain parental rights and responsibilities over an adopted child pursuant to a final order of adoption, an interlocutory order of adoption, or an adoption recognized by this state under section 3107.18 of the Revised Code.

(D) "Casework services" means services performed or arranged by a public children services agency, private child placing agency, private noncustodial agency, or public entity with whom the department of job and family services has a Title IV-E subgrant agreement in effect, to manage the progress, provide supervision and protection of the child and the child's parent, guardian, or custodian.

(E) "Foster caregiver" has the same meaning as in section 5103.02 of the Revised Code.

(F) "Qualified professional" means an individual that is, but not limited to, any one of the following:

(1) Audiologist;

(2) Orthopedist;

(3) Physician;

(4) Certified nurse practitioner;

(5) Physician assistant;

(6) Psychiatrist;

(7) Psychologist;

(8) School psychologist;

(9) Licensed marriage and family therapist;

(10) Speech and language pathologist;

(11) Licensed independent social worker;

(12) Licensed professional clinical counselor;

(13) Licensed social worker who is under the direct supervision of a licensed independent social worker;

(14) Licensed professional counselor who is under the direct supervision of a licensed professional clinical counselor.

(G) "Special needs" means any of the following:

(1) A developmental disability as defined in section 5123.01 of the Revised Code;

(2) A physical or mental impairment that substantially limits one or more of the major life activities;

(3) Any physiological disorder or condition, cosmetic disfigurement, or anatomical loss affecting one or more body systems;

(4) Any mental or psychological disorder;

(5) A medical condition causing distress, pain, dysfunction, or social problems as diagnosed by a qualified professional that results in ongoing medical treatment.

Sec. 5101.191. (A) The director of job and family services shall establish and administer the Ohio adoption grant program in accordance with sections 5101.19 to 5101.194 of the Revised Code.

(B) The director shall provide one, but not both, of the following one-time payments for an adopted child to the child's adoptive parent if the requirements of division (A) of section 5101.192 of the Revised Code, but not division (B) of that section, are satisfied regarding the child:

(1) Ten thousand dollars;

(2) Fifteen thousand dollars, if the parent was a foster caregiver who cared for the child prior to adoption.

(C) The director shall provide a one-time payment for an adopted child of twenty thousand dollars to the child's adoptive parent if the requirements of divisions (A) and (B) of section 5101.192 of the Revised Code are satisfied regarding the child.

Sec. 5101.192. (A) To receive a grant payment under division (B) of section 5101.191 of the Revised Code, all of the following must be satisfied:

(1) The adoptive parent has not previously received a grant payment from the Ohio adoption grant program for the adopted child for whom the parent is seeking payment.

(2) The adoptive parent does not also currently claim an adoption tax credit pursuant to former section 5747.37 of the Revised Code for the adopted child for whom the parent is seeking payment.

(3) The adoptive parent applies for the grant not later than one year after the final adoption order, interlocutory order of adoption, or recognition of the adoption by this state under section 3107.18 of the Revised Code for the adopted child for whom the grant payment is sought.

(4) The adoption was not by a parent whose spouse is a biological or adoptive parent of the child prior to the adoption for which the payment is sought.

(5) The adoption is finalized on or after January 1, 2023.

(B) To receive a grant payment under division (C) of section 5101.191 of the Revised Code, both of the following must be satisfied:

(1) The requirements of division (A) of this section must be satisfied.

(2) A qualified professional who does not provide casework services to the adopted child diagnoses the child with one or more special needs in the professional's area of expertise prior to the final order of adoption, interlocutory order of adoption, or recognition of the adoption by this state under section 3107.18 of the Revised Code.

Sec. 5101.193. (A) The director of job and family services shall adopt rules to administer and implement the Ohio adoption grant program. The director, in consultation with the tax commissioner, shall also adopt rules authorizing the department to withhold and remit to the Internal Revenue Service federal income tax from grant payments under division (B) of section 5101.191 of the Revised Code, provided such withholding is authorized under federal law or approved by the Internal Revenue Service.

(B) No application fee shall be charged for the grant program.

(C) Notwithstanding any law to the contrary, the director may require, as necessary to administer the Ohio adoption grant program, either or both of the following:

(1) The submission of any court or legal document necessary to prove a final order of adoption, an interlocutory order of adoption, or recognition of the adoption under section 3107.18 of the Revised Code;

(2) Any department, agency, or division of the state, including the department of health, to provide any document related to the adoption.

(D) Notwithstanding any provision of section 121.95 of the Revised Code to the contrary, a regulatory restriction contained in a rule adopted under section 5101.193 of the Revised Code is not subject to sections 121.95 to 121.953 of the Revised Code.

Sec. 5101.194. Any document provided to the department of job and family services under division (C) of section 5101.193 of the Revised Code remains a public record under section 149.43 of the Revised Code if it was a public record under that section before being provided to the department.

Sec. 5104.30. (A) The department of job and family services is hereby designated as the state agency responsible for administration and coordination of federal and state funding for publicly funded child care in this state. Publicly funded child care shall be provided to the following:

(1) Recipients of transitional child care as provided under section 5104.34 of the Revised Code;

(2) Participants in the Ohio works first program established under Chapter 5107. of the Revised Code;

(3) Individuals who would be participating in the Ohio works first program if not for a sanction under section 5107.16 of the Revised Code and who continue to participate in a work activity, developmental activity, or alternative work activity pursuant to an assignment under section 5107.42 of the Revised Code;

(4) A family receiving publicly funded child care on October 1, 1997, until the family's income reaches one hundred fifty per cent of the federal poverty line;

(5) Subject to available funds, other individuals determined eligible in accordance with rules adopted under section 5104.38 of the Revised Code.

The department shall apply to the United States department of health and human services for authority to operate a coordinated program for publicly funded child care, if the director of job and family services determines that the application is necessary. For purposes of this section, the department of job and family services may enter into agreements with other state agencies that are involved in regulation or funding of child care. The department shall consider the special needs of migrant workers when it administers and coordinates publicly funded child care and shall develop appropriate procedures for accommodating the needs of migrant workers for publicly funded child care.

(B) The department of job and family services shall distribute state and federal funds for publicly funded child care, including appropriations of state funds for publicly funded child care and appropriations of federal funds available under the child care block grant act, Title IV-A, and Title XX. The department may use any state funds appropriated for publicly funded child care as the state share required to match any federal funds appropriated for publicly funded child care.

(C) In the use of federal funds available under the child care block grant act, all of the following apply:

(1) The department may use the federal funds to hire staff to prepare any rules required under this chapter and to administer and coordinate federal and state funding for publicly funded child care.

(2) Not more than five per cent of the aggregate amount of the federal funds received for a fiscal year may be expended for administrative costs.

(3) The department shall allocate and use at least four per cent of the federal funds for the following:

(a) Activities designed to provide comprehensive consumer education to parents and the public;

(b) Activities that increase parental choice;

(c) Activities, including child care resource and referral services, designed to improve the quality, and increase the supply, of child care;

(d) Establishing the step up to quality program pursuant to section 5104.29 of the Revised Code.

(4) The department shall ensure that the federal funds will be used only to supplement, and will not be used to supplant, federal, state, and local funds available on the effective date of the child care block grant act for publicly funded child care and related programs. If authorized by rules adopted by the department pursuant to section 5104.42 of the Revised Code, county departments of job and family services may purchase child care from funds obtained through any other means.

(D) The department shall encourage the development of suitable child care throughout the state, especially in areas with high concentrations of recipients of public assistance and families with low incomes. The department shall encourage the development of suitable child care designed to accommodate the special needs of migrant workers. On request, the department, through its employees or contracts with state or community child care resource and referral service organizations, shall provide consultation to groups and individuals interested in developing child care. The department of job and family services may enter into interagency agreements with the department of education, the chancellor of higher education, the department of development, and other state agencies and entities whenever the cooperative efforts of the other state agencies and entities are necessary for the department of job and family services to fulfill its duties and responsibilities under this chapter.

The department shall develop and maintain a registry of persons providing child care. The director shall adopt rules in accordance with Chapter 119. of the Revised Code establishing procedures and requirements for the registry's administration.

(E)(1) The director shall adopt rules in accordance with Chapter 119. of the Revised Code establishing both of the following:

(a) Reimbursement ~~ceilings-rates~~ for providers of publicly funded child care not later than the first day of July in each odd-numbered year;

(b) A procedure for reimbursing and paying providers of publicly funded child care.

(2) In establishing reimbursement ~~ceilings-rates~~ under division (E)(1)(a) of this section, the director shall do all of the following:

(a) Use the information obtained in accordance with 45 C.F.R. 98.45;

(b) Establish an enhanced reimbursement ~~ceiling-rate~~ for providers who provide child care for caretaker parents who work nontraditional hours;

(c) With regard to the step up to quality program established pursuant to section 5104.29 of the Revised Code, ~~do both of the following:-~~

(i) ~~Establish~~ establish enhanced reimbursement ~~ceilings-rates~~ for child day-care providers that participate in the program ~~and maintain quality ratings.~~

(ii) ~~Weigh any reduction in reimbursement ceilings more heavily against providers that do not participate in the program or do not maintain quality ratings.~~

(3) In establishing reimbursement ~~ceilings-rates~~ under division (E)(1)(a) of this section, the director may establish different reimbursement ~~ceilings-rates~~ based on any of the following:

- (a) Geographic location of the provider;
- (b) Type of care provided;
- (c) Age of the child served;
- (d) Special needs of the child served;
- (e) Whether the expanded hours of service are provided;
- (f) Whether weekend service is provided;
- (g) Whether the provider has exceeded the minimum requirements of state statutes and rules governing child care;
- (h) Any other factors the director considers appropriate.

Sec. 5104.31. (A) Publicly funded child care may be provided only by the following:

(1) Any of the following licensed by the department of job and family services pursuant to section 5104.03 of the Revised Code or pursuant to rules adopted under section 5104.018 of the Revised Code:

- (a) A child day-care center, including a parent cooperative child day-care center;
- (b) A type A family day-care home, including a parent cooperative type A family day-care home;
- (c) A licensed type B family day-care home.

(2) An in-home aide who has been certified by the county department of job and family services pursuant to section 5104.12 of the Revised Code;

(3) A child day camp approved pursuant to section 5104.22 of the Revised Code;

(4) A licensed preschool program;

(5) A licensed school child program;

(6) A border state child care provider, except that a border state child care provider may provide publicly funded child care only to an individual who resides in an Ohio county that borders the state in which the provider is located.

(B) Publicly funded child day-care may be provided in a child's own home only by an in-home aide.

(C)(1) Except as provided in division (C)(2) of this section, a licensed child care program may provide publicly funded child care only if the program is rated through the step up to quality program established pursuant to section 5104.29 of the Revised Code.

(2) A licensed child care program that is any of the following may provide publicly funded child care without being rated through the step up to quality program:

- (a) A program that operates only during the summer and for not more than fifteen consecutive weeks;

- (b) A program that operates only during school breaks;
- (c) A program that operates only on weekday evenings, weekends, or both;
- (d) A program that holds a provisional license issued under section 5104.03 of the Revised Code;
- (e) A program that had its step up to quality program rating removed by the department of job and family services within the previous twelve months;
- (f) A program that is the subject of a revocation action initiated by the department, but the license has not yet been revoked;
- (g) A program that provides publicly funded child care to less than twenty-five per cent of the program's license capacity;
- (h) A program that is a type A family day-care home or licensed type B family day-care home.

Sec. 5104.32. (A) All purchases of publicly funded child care shall be made under a contract entered into by a licensed child day-care center, licensed type A family day-care home, licensed type B family day-care home, certified in-home aide, approved child day camp, licensed preschool program, licensed school child program, or border state child care provider and the department of job and family services. All contracts for publicly funded child care shall be contingent upon the availability of state and federal funds. The department shall prescribe a standard form to be used for all contracts for the purchase of publicly funded child care, regardless of the source of public funds used to purchase the child care. To the extent permitted by federal law and notwithstanding any other provision of the Revised Code that regulates state contracts or contracts involving the expenditure of state or federal funds, all contracts for publicly funded child care shall be entered into in accordance with the provisions of this chapter and are exempt from any other provision of the Revised Code that regulates state contracts or contracts involving the expenditure of state or federal funds.

(B) Each contract for publicly funded child care shall specify at least the following:

(1) That the provider of publicly funded child care agrees to be paid for rendering services at the lower of the rate customarily charged by the provider for children enrolled for child care or the reimbursement ceiling or rate of payment established pursuant to section 5104.30 of the Revised Code;

(2) That, if a provider provides child care to an individual potentially eligible for publicly funded child care who is subsequently determined to be eligible, the department agrees to pay for all child care provided between the date the county department of job and family services receives the individual's completed application and the date the individual's eligibility is determined;

(3) Whether the county department of job and family services, the provider, or a child care resource and referral service organization will make eligibility determinations, whether the provider or a child care resource and referral service organization will be required to collect information to be used by the county department to make eligibility determinations, and the time period within which the provider or child care resource and referral service organization is required to complete required eligibility determinations or to transmit to the county department any information collected for the purpose of making eligibility determinations;

(4) That the provider, other than a border state child care provider, shall continue to be licensed, approved, or certified pursuant to this chapter and shall comply with all standards and other

requirements in this chapter and in rules adopted pursuant to this chapter for maintaining the provider's license, approval, or certification;

(5) That, in the case of a border state child care provider, the provider shall continue to be licensed, certified, or otherwise approved by the state in which the provider is located and shall comply with all standards and other requirements established by that state for maintaining the provider's license, certificate, or other approval;

(6) Whether the provider will be paid by the state department of job and family services or in some other manner as prescribed by rules adopted under section 5104.42 of the Revised Code;

(7) That the contract is subject to the availability of state and federal funds.

(C)(1) The department shall establish an automated child care system to track attendance and calculate payments for publicly funded child care.

(2) Each eligible provider that provides publicly funded child care shall participate in the automated child care system. A provider participating in the system shall not do any of the following:

(a) Use or have possession of a personal identification number or password issued to a caretaker parent under the automated child care system;

(b) Falsify attendance records;

(c) Knowingly seek or accept payment for publicly funded child care that was not provided or for which the provider was not eligible;

(d) Knowingly seek or accept payment for child care provided to a child who resides in the provider's own home.

(D) The department may withhold any money due under this chapter and may recover through any appropriate method any money erroneously paid under this chapter if evidence demonstrates that a provider of publicly funded child care failed to comply with either of the following:

(1) The terms of the contract entered into under this section;

(2) This chapter or any rules adopted under it.

(E) If the department has evidence that a provider has employed an individual who is ineligible for employment under section 5104.013 of the Revised Code and the provider has not released the individual from employment upon notice that the individual is ineligible, the department may terminate immediately the contract entered into under this section to provide publicly funded child care.

(F) Any decision by the department concerning publicly funded child care, including the recovery of funds, overpayment determinations, and contract terminations is final and is not subject to appeal, hearing, or further review under Chapter 119. of the Revised Code.

Sec. 5104.37. (A) In addition to the duties described in division (D) of section 5104.30 of the Revised Code, the director of job and family services shall engage in activities to do the following:

(1) Encourage the establishment and licensure of family day-care homes in this state, especially in areas with the greatest need for child care;

(2) Connect families and caretaker parents in need of child care with family day-care homes not meeting the license capacity specified on their licenses, as described in division (E) of section 5104.03 of the Revised Code.

(B) The director may contract with one or more third-party entities to assist the director in

performing the duties described in division (A) of this section.

(C) Not later than May 30, 2023, and periodically thereafter, the director shall submit to the general assembly a report documenting any barriers that may prevent the establishment or licensure of family day-care homes. The director shall submit the required report in accordance with section 101.68 of the Revised Code.

Sec. 5104.38. In addition to any other rules adopted under this chapter, the director of job and family services shall adopt rules in accordance with Chapter 119. of the Revised Code governing financial and administrative requirements for publicly funded child care and establishing all of the following:

(A) Procedures and criteria to be used in making determinations of eligibility for publicly funded child care that give priority to children of families with lower incomes and procedures and criteria for eligibility for publicly funded protective child care or homeless child care. The rules shall specify the maximum amount of income a family may have for initial and continued eligibility. The maximum amount shall not exceed three hundred per cent of the federal poverty line. The rules may specify exceptions to the eligibility requirements in the case of a family that previously received publicly funded child care and is seeking to have the child care reinstated after the family's eligibility was terminated.

(B) Procedures under which an applicant for publicly funded child care may receive publicly funded child care while the county department of job and family services determines eligibility and under which a child care provider may appeal a denial of payment under division (A)(2)(b) of section 5104.34 of the Revised Code;

(C) A schedule of fees requiring all eligible caretaker parents to pay a fee for publicly funded child care according to income and family size, which shall be uniform for all types of publicly funded child care, except as authorized by rule, and, to the extent permitted by federal law, shall permit the use of state and federal funds to pay the customary deposits and other advance payments that a provider charges all children who receive child care from that provider.

(D) A formula for determining the amount of state and federal funds appropriated for publicly funded child care that may be allocated to a county department to use for administrative purposes;

(E) Procedures to be followed by the department and county departments in recruiting individuals and groups to become providers of child care;

(F) Procedures to be followed in establishing state or local programs designed to assist individuals who are eligible for publicly funded child care in identifying the resources available to them and to refer the individuals to appropriate sources to obtain child care;

(G) Procedures to deal with fraud and abuse committed by either recipients or providers of publicly funded child care;

(H) Procedures for establishing a child care grant or loan program in accordance with the child care block grant act;

(I) Standards and procedures for applicants to apply for grants and loans, and for the department to make grants and loans;

(J) A definition of "person who stands in loco parentis" for the purposes of division (LL)(3) of section 5104.01 of the Revised Code;

(K) Procedures for a county department of job and family services to follow in making

eligibility determinations and redeterminations for publicly funded child care available through telephone, computer, and other means at locations other than the county department;

(L) If the director establishes a different reimbursement ~~ceiling~~ rate under division (E)(3)(d) of section 5104.30 of the Revised Code, standards and procedures for determining the amount of the higher payment that is to be issued to a child care provider based on the special needs of the child being served;

(M) To the extent permitted by federal law, procedures for paying for up to thirty days of child care for a child whose caretaker parent is seeking employment, taking part in employment orientation activities, or taking part in activities in anticipation of enrolling in or attending an education or training program or activity, if the employment or the education or training program or activity is expected to begin within the thirty-day period;

(N) Any other rules necessary to carry out sections 5104.30 to 5104.43 of the Revised Code.

Sec. 5165.36. ~~(A)~~ The department of medicaid shall conduct a rebasing at least once every five state fiscal years. ~~Except as provided in division (B) of this section, when~~ When the department conducts a rebasing for a state fiscal year, it shall conduct the rebasing for only the direct care, ancillary and support, and tax cost centers. A nursing facility provider shall spend money received from the rebasing conducted in state fiscal year 2022 on the direct care, ancillary and support, and tax cost centers only.

~~(B) A nursing facility provider shall spend seventy per cent of any additional dollars received by the provider as a result of a rebasing on direct care costs, including employee salaries. The department may recover any amounts that are not spent in accordance with this requirement. This requirement applies to the department's rebasing in fiscal year 2022 and all subsequent rebasings. The director shall adopt rules authorized under section 5165.02 of the Revised Code as necessary to implement this division, including to ensure that nursing facility operators spend at least seventy per cent of the additional dollars resulting from a rebasing on direct care costs.~~

Sec. 5301.36. (A) Except in a county in which the county recorder has elected to require that all satisfactions of mortgages be recorded by separate instrument as allowed under section 5301.28 of the Revised Code, when recording a mortgage, county recorders shall leave space on the margin of the record for the entry of satisfaction, and record therein the satisfaction made on the mortgage, or permit the owner of the claim secured by the mortgage to enter such satisfaction. Such record shall have the same effect as the record of a release of the mortgage.

(B) Within ninety days from the date of the satisfaction of a mortgage, the mortgagee shall record a release of the mortgage evidencing the fact of its satisfaction in the appropriate county recorder's office and pay any fees required for the recording. The mortgagee may, by contract with the mortgagor, recover the cost of the fees required for the recording of the satisfaction by the county recorder.

~~(C) If (C)(1) Except as provided in division (C)(2) of this section, if the mortgagee fails to comply with division (B) of this section, the mortgagor of the unrecorded satisfaction and the current owner of the real property to which the mortgage pertains may recover, in a civil action, damages of two hundred fifty dollars. This division does not preclude or affect any other legal remedies or damages that may be available to the mortgagor.~~

(2) A mortgagor or current owner of the real property shall not be eligible to collect the

damages described in division (C)(1) of this section via a class action for violations of division (B) of this section that occurred in calendar year 2020. This division does not preclude or affect any other legal remedies or damages that may be available to the mortgagor or current owner.

(D)(1) If upon the expiration of the ninety-day period described in division (B) of this section, the satisfaction of mortgage remains unrecorded, the current owner of the real property shall provide the mortgagee written notice, in accordance with the Rules of Civil Procedure, of the failure to enter the release of the mortgage of record. The notice shall be in substantially the following form:

"OHIO LAW REQUIRES A MORTGAGEE, WHETHER THE ORIGINAL MORTGAGEE OR ANY SUCCESSOR TO THE INTEREST OF THE ORIGINAL MORTGAGEE, TO RECORD A RELEASE OF A MORTGAGE EVIDENCING ITS SATISFACTION IN THE APPROPRIATE COUNTY RECORDER'S OFFICE AND TO PAY ANY FEES REQUIRED FOR THE RECORDING WITHIN A CERTAIN TIME PERIOD. (Name of mortgagor)'S MORTGAGE LOAN, (loan number or other loan identification), FOR PROPERTY LOCATED AT (property address), WAS SATISFIED ON (date of satisfaction). IT APPEARS YOU HAVE YET TO RECORD A RELEASE OF THIS MORTGAGE. FAILURE TO RECORD THE RELEASE WITHIN 15 DAYS OF RECEIVING THIS NOTICE MAY RESULT IN A CIVIL ACTION FILED AGAINST YOU TO RECOVER REASONABLE ATTORNEYS' FEES AND COSTS INCURRED IN SUCH AN ACTION OR OTHERWISE TO OBTAIN THE RECORDING, PLUS DAMAGES OF \$100 FOR EACH DAY OF NONCOMPLIANCE NOT TO EXCEED \$5,000 IN TOTAL DAMAGES."

(2) Within fifteen days after delivery of the notice described in division (D)(1) of this section, the mortgagee shall record a release of the mortgage evidencing the fact of its satisfaction in the appropriate county recorder's office and pay any fees required for the recording. The mortgagee may, by contract with the mortgagor or current owner of the real property, recover the cost of the fees required for the recording of the satisfaction by the county recorder.

(E) If the mortgagee fails to comply with division (D)(2) of this section after receiving the notice in accordance with division (D)(1) of this section, the current owner of the real property may recover, in a civil action, reasonable attorneys' fees and costs incurred in such an action or otherwise to obtain the recording of a satisfaction of mortgage plus damages of one hundred dollars for each day of noncompliance, not to exceed five thousand dollars in total damages.

This division does not preclude or affect any other legal remedies or damages that may be available to the current owner.

(F) A mortgagee that records a release of a mortgage evidencing the fact of its satisfaction within the time periods required by this section shall not be in violation of this section, or subject to damages or fees, due to the failure of a county recorder to timely process that release of mortgage.

(G) A current owner may combine the civil actions described in divisions (C) and (E) of this section by bringing one action to collect for both damages, or may bring separate actions.

(H) As used in this section:

(1) "Mortgagee" includes the original mortgagee or any successor to or assignee of the original mortgagee.

(2) "Satisfaction" means that the obligation secured by a mortgage has been paid in full and

the underlying obligation terminated, with no opportunities for future advancements.

Sec. 5713.03. ~~(A)~~ The county auditor, from the best sources of information available, shall determine, as nearly as practicable, the true value of the fee simple estate, as if unencumbered but subject to any effects from the exercise of police powers or from other governmental actions, of each separate tract, lot, or parcel of real property and of buildings, structures, and improvements located thereon and the current agricultural use value of land valued for tax purposes in accordance with section 5713.31 of the Revised Code, in every district, according to the rules prescribed by this chapter and section 5715.01 of the Revised Code, and in accordance with the uniform rules and methods of valuing and assessing real property as adopted, prescribed, and promulgated by the tax commissioner. The auditor shall determine the taxable value of all real property by reducing its true or current agricultural use value by the percentage ordered by the commissioner. In determining the true value of any tract, lot, or parcel of real estate under this section, if such tract, lot, or parcel has been the subject of an arm's length sale between a willing seller and a willing buyer within a reasonable length of time, either before or after the tax lien date, the auditor may consider the sale price of such tract, lot, or parcel to be the true value for taxation purposes. However, the sale price in an arm's length transaction between a willing seller and a willing buyer shall not be considered the true value of the property sold if subsequent to the sale:

~~(A)(1)~~ The tract, lot, or parcel of real estate loses value due to some casualty;

~~(B)(2)~~ An improvement is added to the property.

Nothing in this section or section 5713.01 of the Revised Code and no rule adopted under section 5715.01 of the Revised Code shall require the county auditor to change the true value in money of any property in any year except a year in which the tax commissioner is required to determine under section 5715.24 of the Revised Code whether the property has been assessed as required by law.

(B) Pursuant to division (A) of this section, the county auditor may determine the true value of real property that is part of a qualified low-income housing tax credit project through use of one or more of the market-data approach, the income approach, or the cost approach.

As used in division (B) of this section, "low-income housing tax credit project" means a qualified low-income housing project during its compliance period, as those terms are defined by section 42 of the Internal Revenue Code.

~~(C)~~ The county auditor shall adopt and use a real property record approved by the commissioner for each tract, lot, or parcel of real property, setting forth the true and taxable value of land and, in the case of land valued in accordance with section 5713.31 of the Revised Code, its current agricultural use value, the number of acres of arable land, permanent pasture land, woodland, and wasteland in each tract, lot, or parcel. The auditor shall record pertinent information and the true and taxable value of each building, structure, or improvement to land, which value shall be included as a separate part of the total value of each tract, lot, or parcel of real property.

Sec. 5721.03. (A) At the time of making the delinquent land list, as provided in section 5721.011 of the Revised Code, the county auditor shall compile a delinquent tax list consisting of all lands on the delinquent land list on which taxes have become delinquent at the close of the collection period immediately preceding the making of the delinquent land list. The auditor shall also compile a delinquent vacant land tax list of all delinquent vacant lands prior to the institution of any foreclosure

and forfeiture actions against delinquent vacant lands under section 5721.14 of the Revised Code or any foreclosure actions against delinquent vacant lands under section 5721.18 of the Revised Code.

The delinquent tax list, and the delinquent vacant land tax list if one is compiled, shall contain all of the information included on the delinquent land list, except that, if the auditor's records show that the name of the person in whose name the property currently is listed is not the name that appears on the delinquent land list, the name used in the delinquent tax list or the delinquent vacant land tax list shall be the name of the person the auditor's records show as the person in whose name the property currently is listed.

Lands that have been included in a previously published delinquent tax list shall not be included in the delinquent tax list so long as taxes have remained delinquent on such lands for the entire intervening time.

In either list, there may be included lands that have been omitted in error from a prior list and lands with respect to which the auditor has received a certification that a delinquent tax contract has become void since the publication of the last previously published list, provided the name of the owner was stricken from a prior list under section 5721.02 of the Revised Code.

(B)(1) The auditor shall cause the delinquent tax list and the delinquent vacant land tax list, if one is compiled, to be published twice within sixty days after the delivery of the delinquent land duplicate to the county treasurer. The first publication shall be made in a newspaper of general circulation in the county. The newspaper second publication may be made either in a newspaper of general circulation in the county or on a web site maintained or approved by the county. If the second publication is made on such a web site, the auditor shall remove or cause to be removed the list or lists from that web site two weeks after publication.

(2) When publication is made in a newspaper of general circulation in the county, the auditor shall comply with the following requirements:

(a) The newspaper shall meet the requirements of section 7.12 of the Revised Code. The auditor may publish the list or lists on a preprinted insert in the newspaper. The cost of the second newspaper publication of the list or lists, if applicable, shall not exceed three-fourths of the cost of the first publication of the list or lists.

(b) The auditor shall insert display notices of the forthcoming publication of the delinquent tax list and, if it is to be published, the delinquent vacant land tax list once a week for two consecutive weeks in a newspaper of general circulation in the county. The display notices shall contain the times and methods of payment of taxes provided by law, including information concerning installment payments made in accordance with a written delinquent tax contract. The display notice for the delinquent tax list also shall include a notice that an interest charge will accrue on accounts remaining unpaid after the last day of November unless the taxpayer enters into a written delinquent tax contract to pay such taxes in installments. The display notice for the delinquent vacant land tax list, if it is to be published, also shall include a notice that delinquent vacant lands in the list are lands on which taxes have remained unpaid for one year after being certified delinquent, and that they are subject to foreclosure proceedings as provided in section 323.25, sections 323.65 to 323.79, or section 5721.18 of the Revised Code, or foreclosure and forfeiture proceedings as provided in section 5721.14 of the Revised Code. Each display notice also shall state that the lands are subject to a tax certificate sale under section 5721.32 or 5721.33 of the Revised Code or assignment to a county

land reutilization corporation, as the case may be, and shall include any other information that the auditor considers pertinent to the purpose of the notice. The display notices shall be furnished by the auditor to the newspaper selected to publish the lists at least ten days before their first publication.

~~(2)-(c)~~ Publication of the list or lists may be made by a newspaper in installments, provided the complete publication of each list is made twice during the sixty-day period as provided in division (B)(1) of this section.

(3) ~~There shall be attached to the~~ The delinquent tax list shall be accompanied by a notice that the delinquent lands will be certified for foreclosure by the auditor unless the taxes, assessments, interest, and penalties due and owing on them are paid. ~~There shall be attached to the~~ If a delinquent vacant land tax list, if it is to be published, it shall be accompanied by a notice that delinquent vacant lands will be certified for foreclosure or foreclosure and forfeiture by the auditor unless the taxes, assessments, interest, and penalties due and owing on them are paid within twenty-eight days after the final publication of the notice.

(4) The auditor shall review the first publication of each list for accuracy and completeness and may correct any errors appearing in the list in the second publication.

(5) Nothing in this section prohibits a foreclosure action from being brought against a parcel of land under section 323.25, sections 323.65 to 323.79, or section 5721.18 of the Revised Code before the delinquent tax list or delinquent vacant land tax list that includes the parcel is published pursuant to division (B)(1) of this section if the list is not published within the time prescribed by that division.

(C) For the purposes of section 5721.18 of the Revised Code, land is first certified delinquent on the date of the certification of the delinquent land list containing that land.

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

As used in this chapter:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(11)(a) Deduct any amount included in federal adjusted gross income solely because the

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

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

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

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

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

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

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

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

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

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

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

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

(17)(a)(i) Subject to divisions (A)(17)(a)(iii), (iv), and (v) of this section, add five-sixths of

the amount of depreciation expense allowed by subsection (k) of section 168 of the Internal Revenue Code, including the taxpayer's proportionate or distributive share of the amount of depreciation expense allowed by that subsection to a pass-through entity in which the taxpayer has a direct or indirect ownership interest.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(ii) One-half of the amount so added for each of the two succeeding taxable years if the amount so added was two-thirds of such depreciation expense;

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

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

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

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

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

(21) Deduct, to the extent included in federal adjusted gross income and not otherwise allowable as a deduction or exclusion in computing federal or Ohio adjusted gross income for the taxable year, military pay and allowances received by the taxpayer during the taxable year for active duty service in the United States army, air force, navy, marine corps, or coast guard or reserve

components thereof or the national guard. The deduction may not be claimed for military pay and allowances received by the taxpayer while the taxpayer is stationed in this state.

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

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

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

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

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

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

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

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

(27) Deduct, to the extent not otherwise deducted or excluded in computing federal or Ohio adjusted gross income for the taxable year, Ohio college opportunity or federal Pell grant amounts received by the taxpayer or the taxpayer's spouse or dependent pursuant to section 3333.122 of the

Revised Code or 20 U.S.C. 1070a, et seq., and used to pay room or board furnished by the educational institution for which the grant was awarded at the institution's facilities, including meal plans administered by the institution. For the purposes of this division, receipt of a grant includes the distribution of a grant directly to an educational institution and the crediting of the grant to the enrollee's account with the institution.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(38) Deduct, to the extent not otherwise deducted or excluded in computing federal or Ohio adjusted gross income for the taxable year, amounts received under the Ohio adoption grant program pursuant to section 5101.191 of the Revised Code.

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

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

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

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

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

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

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

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

(G) "Individual" means any natural person.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(2) "Essential local government purposes" includes all functions that any subdivision is

required by general law to exercise, including like functions that are exercised under a charter adopted pursuant to the Ohio Constitution.

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

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

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

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

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

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

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

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

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

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

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

trust for the taxable year;

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(Y) "Month" means a calendar month.

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

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

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

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

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

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

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

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

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

(i) The trust's modified business income;

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

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

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

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

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

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

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

(ii) If the qualifying investee, or if the qualifying investee and any members of the qualifying controlled group of which the qualifying investee is a member on the last day of the qualifying investee's fiscal or calendar year ending immediately prior to the date on which the trust recognizes the gain or loss, separately or cumulatively own, directly or indirectly, on the last day of the

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

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

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

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

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

(ii) Such gain or loss constitutes nonbusiness income.

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

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

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

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

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

(b) "Qualifying corporation" means any person classified for federal income tax purposes as

an association taxable as a corporation, except either of the following:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Sec. 5747.98. (A) To provide a uniform procedure for calculating a taxpayer's aggregate tax liability under section 5747.02 of the Revised Code, a taxpayer shall claim any credits to which the

taxpayer is entitled in the following order:

Either the retirement income credit under division (B) of section 5747.055 of the Revised Code or the lump sum retirement income credits under divisions (C), (D), and (E) of that section;

Either the senior citizen credit under division (F) of section 5747.055 of the Revised Code or the lump sum distribution credit under division (G) of that section;

The dependent care credit under section 5747.054 of the Revised Code;

The credit for displaced workers who pay for job training under section 5747.27 of the Revised Code;

The campaign contribution credit under section 5747.29 of the Revised Code;

The twenty-dollar personal exemption credit under section 5747.022 of the Revised Code;

The joint filing credit under division (G) of section 5747.05 of the Revised Code;

The earned income credit under section 5747.71 of the Revised Code;

The nonrefundable credit for education expenses under section 5747.72 of the Revised Code;

The nonrefundable credit for donations to scholarship granting organizations under section 5747.73 of the Revised Code;

The nonrefundable credit for tuition paid to a nonchartered nonpublic school under section 5747.75 of the Revised Code;

The nonrefundable vocational job credit under section 5747.057 of the Revised Code;

~~The credit for adoption of a minor child under section 5747.37 of the Revised Code;~~

The nonrefundable job retention credit under division (B) of section 5747.058 of the Revised Code;

The enterprise zone credit under section 5709.66 of the Revised Code;

The credit for beginning farmers who participate in a financial management program under division (B) of section 5747.77 of the Revised Code;

The credit for selling or renting agricultural assets to beginning farmers under division (A) of section 5747.77 of the Revised Code;

The credit for purchases of qualifying grape production property under section 5747.28 of the Revised Code;

The small business investment credit under section 5747.81 of the Revised Code;

The nonrefundable lead abatement credit under section 5747.26 of the Revised Code;

The opportunity zone investment credit under section 122.84 of the Revised Code;

The enterprise zone credits under section 5709.65 of the Revised Code;

The research and development credit under section 5747.331 of the Revised Code;

The credit for rehabilitating a historic building under section 5747.76 of the Revised Code;

The nonresident credit under division (A) of section 5747.05 of the Revised Code;

The credit for a resident's out-of-state income under division (B) of section 5747.05 of the Revised Code;

The refundable motion picture and Broadway theatrical production credit under section 5747.66 of the Revised Code;

The refundable jobs creation credit or job retention credit under division (A) of section 5747.058 of the Revised Code;

The refundable credit for taxes paid by a qualifying entity granted under section 5747.059 of

the Revised Code;

The refundable credits for taxes paid by a qualifying pass-through entity granted under division (I) of section 5747.08 of the Revised Code;

The refundable credit under section 5747.80 of the Revised Code for losses on loans made to the Ohio venture capital program under sections 150.01 to 150.10 of the Revised Code;

The refundable credit for rehabilitating a historic building under section 5747.76 of the Revised Code;

The refundable credit under section 5747.39 of the Revised Code for taxes levied under section 5747.38 of the Revised Code paid by an electing pass-through entity.

(B) For any credit, except the refundable credits enumerated in this section and the credit granted under division (H) of section 5747.08 of the Revised Code, the amount of the credit for a taxable year shall not exceed the taxpayer's aggregate amount of tax due under section 5747.02 of the Revised Code, after allowing for any other credit that precedes it in the order required under this section. Any excess amount of a particular credit may be carried forward if authorized under the section creating that credit. Nothing in this chapter shall be construed to allow a taxpayer to claim, directly or indirectly, a credit more than once for a taxable year.

SECTION 101.02. That existing sections 102.01, 121.22, 124.134, 149.311, 149.43, 173.501, 307.6910, 1710.02, 2101.16, 2915.092, 3310.70, 3317.0212, 3333.051, 3505.183, 3509.05, 3781.1010, 3929.43, 4503.591, 4509.70, 5104.30, 5104.31, 5104.32, 5104.38, 5165.36, 5301.36, 5713.03, 5721.03, 5747.01, and 5747.98 of the Revised Code are hereby repealed.

SECTION 105.10. That section 5747.37 of the Revised Code is hereby repealed.

SECTION 107.10. The repeal of section 5747.37 of the Revised Code by Section 105.10 of this act does not affect tax credits first allowed due to legal adoptions of minor children occurring on or before December 31, 2022. A taxpayer who legally adopts a minor child on or before that date may claim or carry forward the tax credit authorized by section 5747.37 of the Revised Code, pursuant to the terms of that section as it existed immediately prior to its repeal by Section 105.10 of this act.

SECTION 201.10. All items in this act are hereby appropriated as designated out of any moneys in the state treasury to the credit of the designated fund. For all operating appropriations made in this act, those in the first column are for fiscal year 2022 and those in the second column are for fiscal year 2023. The operating appropriations made in this act are in addition to any other operating appropriations made for the FY 2022-FY 2023 biennium.

SECTION 205.10.

	1	2	3	4	5
A	AGO ATTORNEY GENERAL				
B	General Revenue Fund				
C	GRF	055505	Pike County Capital Case	\$0	\$500,000
D	GRF	055509	Law Enforcement Reimbursement Training Pilot Program	\$0	\$5,000,000
E	TOTAL GRF General Revenue Fund			\$0	\$5,500,000
F	Dedicated Purpose Fund Group				
G	5CV3	055671	Ohio Crime Victim Justice Center	\$0	\$900,000
H	TOTAL Dedicated Purpose Fund Group			\$0	\$900,000
I	TOTAL ALL BUDGET FUND GROUPS			\$0	\$6,400,000
	PIKE COUNTY CAPITAL CASE				

The foregoing appropriation item 055505, Pike County Capital Case, shall be used, subject to the approval of the Controlling Board, to defray the costs of capital case litigation in Pike County.

SECTION 205.15.

LAW ENFORCEMENT REIMBURSEMENT TRAINING PILOT PROGRAM

The foregoing appropriation item 055509, Law Enforcement Reimbursement Training Pilot Program, shall be used by the Attorney General to pay reimbursements in accordance with division (C) of Section 701.70 of H.B. 110 of the 134th General Assembly for continuing professional training programs for peace officers and troopers as provided in section 109.803 of the Revised Code, and any administrative costs incurred by the Attorney General to administer the 18-month pilot program described in Section 701.70 of H.B. 110 of the 134th General Assembly.

Notwithstanding any provision of the law to the contrary, all amounts reappropriated at the end of FY 2022 to appropriation item 055509, Law Enforcement Reimbursement Training Pilot Program, in fiscal year 2023 may be used by the Attorney General for the same purpose described above.

SECTION 210.10.

	1	2	3	4	5
A	AGR DEPARTMENT OF AGRICULTURE				
B	General Revenue Fund				
C	GRF	700501	County Agricultural Societies	\$0	\$4,500,000
D	TOTAL GRF General Revenue Fund			\$0	\$4,500,000
E	TOTAL ALL BUDGET FUND GROUPS			\$0	\$4,500,000

The foregoing appropriation item 700501, County Agricultural Societies, shall be used to administer grants to eligible county and independent agricultural societies in FY 2023.

SECTION 220.10.

	1	2	3	4	5
A	DDD DEPARTMENT OF DEVELOPMENTAL DISABILITIES				
B	General Revenue Fund				
C	GRF	322502	Community Program Support	\$0	\$750,000
D	TOTAL General Revenue Fund			\$0	\$750,000
E	Dedicated Purpose Fund Group				
F	5Z10	653624	County Board Waiver Match	\$0	\$45,000,000
G	TOTAL DPF Dedicated Purpose Fund Group			\$0	\$45,000,000
H	Federal Fund Group				
I	3A40	653654	Medicaid Services	\$0	\$205,000,000
J	TOTAL FED Federal Fund Group			\$0	\$205,000,000

K TOTAL ALL BUDGET FUND GROUPS \$0 \$250,750,000

(A) In fiscal year 2023, a portion of funds from appropriation item 653624, County Board Waiver Match, and appropriation item 653654, Medicaid Services, may be used to implement the Direct Support Professional Quarterly Retention Payments Program during the period of July 1, 2022, through June 30, 2023. The Director of Developmental Disabilities shall administer the program by doing the following:

- (1) Establishing criteria for eligible home and community-based waiver providers;
- (2) Implementing an opt-in system;
- (3) Developing provider requirements on the payments;
- (4) Establishing quarterly provider payments based on percentage of the provider's reimbursed claims during the preceding quarter;
- (5) Collecting data on the initiative.

(B) The Director of Developmental Disabilities shall adopt rules to implement this initiative. The Director of Developmental Disabilities shall consult with county boards of developmental disabilities, the Ohio Association of County Boards of Developmental Disabilities, and provider organizations to review the effectiveness of the initiative and make recommendations on the continuation of the initiative.

SECTION 220.15.

COMMUNITY PROGRAM SUPPORT

Of the foregoing appropriation item 322502, Community Program Support, \$350,000 in fiscal year 2023 shall be allocated to Heinzerling Community Facilities and \$400,000 in fiscal year 2023 shall be allocated to Hattie Larlham.

SECTION 225.10.

	1	2	3	4	5
A	DEV DEPARTMENT OF DEVELOPMENT				
B	General Revenue Fund				
C	GRF	195503	Local Development Projects	\$0	\$300,000
D	TOTAL GRF General Revenue Fund			\$0	\$300,000
E	Dedicated Purpose Fund Group				

F	5CV2	195559	Rent and Utility Assistance	\$0	\$161,000,000
G	5CV3	195457	Local Water and Sewer	\$0	\$75,000,000
H	5CV3	195579	Workforce Housing Development	\$0	\$25,000,000
I	5CV3	1956A1	Water and Sewer Quality Program	\$0	\$250,000,000
J	5CV3	1956E9	ARPA Arts Grant Program	\$0	\$50,000,000
K	5CV3	1956F6	ARPA Lead Prevention and Mitigation	\$0	\$150,000,000
L	TOTAL DPF Dedicated Purpose Fund Group			\$0	\$711,000,000
M	TOTAL ALL BUDGET FUND GROUPS			\$0	\$711,300,000

LOCAL DEVELOPMENT PROJECTS

The foregoing appropriation item 195503, Local Development Projects, shall be allocated to the Medina County Emergency Housing Shelter.

SECTION 225.12.

RENT AND UTILITY ASSISTANCE

The foregoing appropriation item 195559, Rent and Utility Assistance, shall be used by the Department of Development to disburse funding under the Emergency Rental Assistance program in accordance with the federal "American Rescue Plan Act of 2021," Pub. L. No. 117-2, and program guidelines for the use of these funds provided by the U.S. Department of the Treasury.

Notwithstanding any other law to the contrary, the funding disbursed under the foregoing appropriation item 195559, Rent and Utility Assistance, shall be used to provide payments towards an eligible household's rent and utility arrearages incurred before December 31, 2021. Funding disbursed under the foregoing appropriation item shall be used by December 31, 2023.

SECTION 225.14.

LOCAL WATER AND SEWER

The foregoing appropriation item 195457, Local Water and Sewer, shall be used by the Department of Development to enter into grant agreements with city or county governments that will provide necessary water or sewer upgrades at a location to be utilized by a megaproject that satisfies the criteria described in section 122.17 of the Revised Code.

SECTION 225.16.

WORKFORCE HOUSING DEVELOPMENT

Of the foregoing appropriation item 195579, Workforce Housing Development, \$15,000,000 in fiscal year 2023 shall be used for a Habitat for Humanity workforce housing development grant program administered by the Department of Development. Grants awarded shall not exceed \$50,000 per home constructed or fully rehabilitated into workforce housing by Habitat for Humanity. The Department of Development shall ensure, to the extent possible, that each house built with this grant money is sold to a household that has an income below 80% of the area median income.

Of the foregoing appropriation item 195579, Workforce Housing Development, \$9,000,000 in fiscal year 2023 shall be used for a Habitat for Humanity critical home repair grant program for households that have an income below 80% of the area median income. A majority of the funds distributed shall be to households that either contain at least one person with a disability or that is 65 years old or older. This program shall be administered by the Department of Development.

Of the foregoing appropriation item 195579, Workforce Housing Development, \$1,000,000 in fiscal year 2023 shall be used to establish a Habitat for Humanity statewide apprenticeship program. The statewide apprenticeship program shall expand upon the Habitat for Humanity of Southeast Ohio's regional workforce development pilot program and be administered by the Department of Development.

SECTION 225.18.

WATER AND SEWER QUALITY PROGRAM

The foregoing appropriation item 1956A1, Water and Sewer Quality Program, shall be used to award grants under the Water and Sewer Quality Program established in Section 259.30 of H.B. 168 of the 134th General Assembly.

SECTION 225.20.

ARPA ARTS GRANT PROGRAM

The foregoing appropriation item 1956E9, ARPA Arts Grant Program, shall be used, in accordance with the "American Rescue Plan Act of 2021," Pub. L. No. 117-2, by the Department of Development to award grants under Section 701.10 of this act.

SECTION 225.22.

ARPA LEAD PREVENTION AND MITIGATION

Of the foregoing appropriation item 1956F6, ARPA Lead Prevention and Mitigation, not less than \$20,000,000 in fiscal year 2023 shall be used by the Department of Development, in coordination with the Department of Health, to support lead poisoning prevention projects in the state including, but not limited to, lead-safe building certification, screening and testing for lead poisoning, education and community engagement, and early intervention for children and families impacted by lead.

The amount remaining in fiscal year 2023 under the foregoing appropriation item 1956F6, ARPA Lead Prevention and Mitigation, shall be used by the Department of Development for workforce development, recruitment, and retention of lead contractors and to conduct lead abatement services including window and door replacement in residential properties, congregate care settings,

and childcare facilities constructed before 1978.

Any unexpended and unencumbered portion of the foregoing appropriation item 1956F6, ARPA Lead Prevention and Mitigation, at the end of fiscal year 2023 is hereby reappropriated for the same purpose in fiscal year 2024.

SECTION 230.10.

	1	2	3	4	5
A	DNR DEPARTMENT OF NATURAL RESOURCES				
B	General Revenue Fund				
C	GRF	725520	Special Projects	\$0	\$3,250,000
D	TOTAL GRF General Revenue Fund			\$0	\$3,250,000
E	TOTAL ALL BUDGET FUND GROUPS			\$0	\$3,250,000
	SPECIAL PROJECTS				

Of the foregoing appropriation item 725520, Special Projects, \$2,750,000 in fiscal year 2023 shall be used by the Director of Natural Resources to support the prevention and removal of invasive weeds at Indian Lake. Funding under this line item may be used for the application of weed control chemicals, weed harvesting, or other tasks necessary to control invasive weeds in Indian Lake.

Of the foregoing appropriation item 725520, Special Projects, \$500,000 in fiscal year 2023 shall be used to support the Mentor Erosion Mitigation Project.

SECTION 235.10.

	1	2	3	4	5
A	DOT DEPARTMENT OF TRANSPORTATION				
B	General Revenue Fund				
C	GRF	772502	Local Transportation Projects	\$0	\$150,000

D	TOTAL GRF General Revenue Fund	\$0	\$150,000
E	TOTAL ALL BUDGET FUND GROUPS	\$0	\$150,000

LOCAL TRANSPORTATION PROJECTS

The foregoing appropriation item 772502, Local Transportation Projects, shall be used to support the Regional Transportation Improvement Project in Stark, Columbiana, and Carroll counties.

SECTION 240.10.

	1	2	3	4	5
A	DPS DEPARTMENT OF PUBLIC SAFETY				
B	General Revenue Fund				
C	GRF	768425	Justice Program Services	\$0	\$1,000,000
D	TOTAL GRF General Revenue Fund			\$0	\$1,000,000
E	TOTAL ALL BUDGET FUND GROUPS			\$0	\$1,000,000

JUSTICE PROGRAM SERVICES

Of the foregoing appropriation item 768425, Justice Program Services, \$1,000,000 in fiscal year 2023 shall be used to provide grants to child advocacy centers to coordinate the investigation, prosecution, and treatment of child sexual abuse while helping abused children heal.

SECTION 245.10.

	1	2	3	4	5
A	EDU DEPARTMENT OF EDUCATION				
B	Federal Fund Group				
C	3HS0	200640	Federal Coronavirus School Relief	\$0	\$1,750,000,000

D	TOTAL FED Federal Fund Group	\$0	\$1,750,000,000
E	TOTAL ALL BUDGET FUND GROUPS	\$0	\$1,750,000,000

SECTION 250.10.

	1	2	3	4	5
A	ETC BROADCAST EDUCATIONAL MEDIA COMMISSION				
B	General Revenue Fund				
C	GRF 935402		Ohio Government Telecommunications Services	\$0	\$90,000
D	TOTAL GRF General Revenue Fund			\$0	\$90,000
E	TOTAL ALL BUDGET FUND GROUPS			\$0	\$90,000

SECTION 255.10.

	1	2	3	4	5
A	EXP OHIO EXPOSITIONS COMMISSION				
B	Dedicated Purpose Fund Group				
C	5CV3 723411		Expositions Commission - ARPA Recovery	\$0	\$50,000,000
D	TOTAL DPF Dedicated Purpose Fund Group			\$0	\$50,000,000
E	TOTAL ALL BUDGET FUND GROUPS			\$0	\$50,000,000

EXPOSITIONS COMMISSION - ARPA RECOVERY

The General Manager of the Ohio Expositions Commission shall seek Controlling Board

approval before expending any money under the foregoing appropriation item 723411, Expositions Commission - ARPA Recovery.

SECTION 260.10.

	1	2	3	4	5
A	FCC FACILITIES CONSTRUCTION COMMISSION				
B	Dedicated Purpose Fund Group				
C	5CV3	230650	ARPA School Security	\$0	\$112,000,000
D	TOTAL DPF Dedicated Purpose Fund Group			\$0	\$112,000,000
E	TOTAL ALL BUDGET FUND GROUPS			\$0	\$112,000,000

ARPA SCHOOL SECURITY

(A) The foregoing appropriation item 230650, ARPA School Security, shall be used by the Facilities Construction Commission to award grants of up to \$100,000 per school building to eligible public school districts and chartered nonpublic schools. Grants shall be awarded according to guidelines adopted by the Commission after consultation with the Ohio Department of Education and the division of Homeland Security of the Department of Public Safety. In awarding grants, the Commission may consider applications submitted by eligible public school districts in response to similar grant programs operated by the Commission that have not been awarded if such applications comply with guidelines adopted under this division.

(B) All grants awarded under division (A) of this section shall comply with requirements of the federal "American Rescue Plan Act of 2021," Pub. L. No. 117-2.

(C) As used in division (A) of this section:

(1) "Eligible public school district" means any city, local, exempted village, or joint vocational school district, any community school established under Chapter 3314. of the Revised Code, and any STEM school established under Chapter 3326. of the Revised Code.

(2) "School building" means a classroom facility serving the educational needs of students that has not had construction completed within the prior five years under any of the programs authorized under Chapter 3318. of the Revised Code and that has not received grant funding under the School Safety Grant Program established in S.B. 310 of the 133rd General Assembly and funded by appropriation item C23020, School Safety Grant Program.

(3) "Chartered nonpublic school" means a school that meets standards for nonpublic schools prescribed by the State Board of Education for nonpublic schools pursuant to section 3301.07 of the Revised Code.

(D) On July 1, 2023, or as soon as possible thereafter, the Executive Director of the Ohio Facilities Construction Commission may certify to the Director of Budget and Management an amount up to the unexpended, unencumbered balance of the foregoing appropriation item 230650, ARPA School Security, at the end of fiscal year 2023 to be reappropriated to fiscal year 2024. The amount certified is hereby appropriated to the same appropriation item for fiscal year 2024.

SECTION 265.10.

	1	2	3	4	5
A	JFS DEPARTMENT OF JOB AND FAMILY SERVICES				
B	General Revenue Fund				
C	GRF	600450	Program Operations	\$0	\$30,550,000
D	GRF	600561	Parenting and Pregnancy Program	\$0	\$3,000,000
E	GRF	600562	Adoption Grant Program	\$0	\$15,000,000
F	GRF	600563	Putative Father Registry	\$0	\$500,000
G	TOTAL GRF General Revenue Fund			\$0	\$49,050,000
H	Dedicated Purpose Fund Group				
I	5CV3	600455	Operating Funds ARPA	\$0	\$13,000,000
J	5CV3	6006A2	Community Food Assistance - ARPA	\$0	\$25,000,000
K	5CV3	6006A3	County JFS	\$0	\$30,000,000
L	5CV3	6006A5	ARPA Food Assistance	\$0	\$5,000,000
M	5CV3	6006A6	Legal Services for Ukrainian Refugees	\$0	\$5,000,000
N	TOTAL DPF Dedicated Purpose Fund Group			\$0	\$78,000,000
O	Federal Fund Group				

P	3H70	600661	Child Care ARPA Supplement	\$0	\$498,500,000
Q	TOTAL FED Federal Fund Group			\$0	\$498,500,000
R	TOTAL ALL BUDGET FUND GROUPS			\$0	\$625,550,000

PROGRAM OPERATIONS

Of the foregoing appropriation item 600450, Program Operations, \$300,000 in fiscal year 2023 shall be allocated to Ashland Foundations Community Childcare.

Of the foregoing appropriation item 600450, Program Operations, \$250,000 in fiscal year 2023 shall be used to support the Connect Our Kids Family Connections training.

PARENTING AND PREGNANCY PROGRAM

The foregoing appropriation item 600561, Parenting and Pregnancy Program, shall be used, in accordance with section 5101.804 of the Revised Code, to support the Ohio Parenting and Pregnancy Program.

ADOPTION GRANT PROGRAM

The foregoing appropriation item 600562, Adoption Grant Program, shall be used to administer grants to adoptive parents through the Adoption Grant Program, in accordance with sections 5101.191 and 5101.192 of the Revised Code.

If the Director of Job and Family Services determines that there are insufficient funds in fiscal year 2023 in appropriation item 600562, Adoption Grant Program, the Director may certify to the Director of Budget and Management the additional amount necessary to fund the Adoption Grant Program. The amount certified is hereby appropriated to appropriation item 600562, Adoption Grant Program.

PUTATIVE FATHER REGISTRY

The foregoing appropriation item 600563, Putative Father Registry, shall be used in accordance with sections 3107.062 and 5103.155 and division (C) of section 2151.3534 of the Revised Code.

SECTION 265.12.

OPERATING FUNDS ARPA

Of the foregoing appropriation item 600450, Program Operations, \$30,000,000 in fiscal year 2023, and the foregoing appropriation item 600455, Operating Funds ARPA, shall be used by the Department of Job and Family Services for Department operations in the event of a budget shortfall.

SECTION 265.14.

COMMUNITY FOOD ASSISTANCE

Of the foregoing appropriation item 6006A2, Community Food Assistance - ARPA, in fiscal year 2023, \$12,500,000 shall be used to purchase, transport, store, and distribute livestock, dairy, and poultry protein products and \$12,500,000 shall be allocated to the Ohio Association of Food Banks and used for food products and other personal products.

SECTION 265.16.

COUNTY JFS

The foregoing appropriation item 6006A3, County JFS, shall be provided to county departments of job and family services to conduct eligibility redeterminations of all Medicaid recipients in this state, as the designee of the Department of Medicaid, in accordance with Section 333.255 of H.B. 110 of the 134th General Assembly.

SECTION 265.18.

ARPA FOOD ASSISTANCE

The foregoing appropriation item 6006A5, ARPA Food Assistance, shall be distributed to the Children's Hunger Alliance and used to provide meals to food-insecure children.

An amount equal to the unexpended, unencumbered balance of appropriation item 6006A5, ARPA Food Assistance, at the end of fiscal year 2023 is hereby reappropriated to the same appropriation item for the same purpose for fiscal year 2024.

SECTION 265.20.

LEGAL SERVICES FOR UKRAINIAN REFUGEES

The foregoing appropriation item 6006A6, Legal Services for Ukrainian Refugees, shall be allocated to the Ohio Access to Justice Foundation and shall be used to provide civil legal services to Ukrainian refugees.

SECTION 265.22.

CHILD CARE ARPA SUPPLEMENT

The foregoing appropriation item 600661, Child Care ARPA Supplement, shall first be used by the Department of Job and Family Services to maximize the amount of funds expended on direct payments to providers serving children eligible for publicly funded child care. Any remaining appropriation after direct payments have been made shall be used only for increases in market rates, workforce supplements, copayment assistance, program business development supports, home-based program start-up grants, mental health and special needs services, and a shared services pilot program. Funds shall not be used to assist the Department in administering the child care program.

SECTION 270.10.

B	General Revenue Fund				
C	GRF	651525	Medicaid Health Care Services - State	\$0	\$2,340,000
D	GRF	651525	Medicaid Health Care Services - Federal	\$0	\$442,724,000
E			Medicaid Health Care Services - Total	\$0	\$445,064,000
F	TOTAL GRF General Revenue Fund				
G			State	\$0	\$2,340,000
H			Federal	\$0	\$442,724,000
I			GRF Total	\$0	\$445,064,000
J	Dedicated Purpose Fund Group				
K	5DL0	651690	Multi-system Youth Custody Relinquishment	\$0	\$9,000,000
L	5HC8	651698	MCD Home and Community Based Services	\$0	\$50,000,000
M	TOTAL DPF Dedicated Purpose Fund Group			\$0	\$59,000,000
N	Federal Fund Group				
O	3F00	651623	Medicaid Services - Federal	\$0	\$1,056,712,000
P	TOTAL FED Federal Fund Group			\$0	\$1,056,712,000
Q	TOTAL ALL BUDGET FUND GROUPS			\$0	\$1,560,776,000

SECTION 270.12.

Of the foregoing appropriation item 651525, Medicaid Health Care Services, \$6,500,000 in fiscal year 2023 shall be used by the Department of Medicaid for a one-time payment to certain hospitals for provider relief payments. The total payments made by the Department pursuant to this section shall not exceed six million five hundred thousand dollars.

A hospital is eligible for the one-time payment described in this section if it is located in a county with a population between 350,000 and 380,000 people and has been financially impacted by the COVID-19 pandemic. A hospital's one-time payment amount shall be calculated at a rate of eight hundred dollars for each Medicaid enrollee patient discharge made by the hospital during calendar

year 2022. No hospital shall receive more than four million dollars in payment under this section.

SECTION 270.14. In FY 2023, \$15,000,000 of the enhanced federal medical assistance percentage, enacted as a result of the COVID-19 pandemic, in Section 6008 of the "Families First Coronavirus Response Act," Pub. L. No. 116-127, shall be used to fund the one-time payment to each freestanding dialysis center, from GRF appropriation item 651525, Medicaid Health Care Services, in the manner in which the one-time payment is established in Section 751.20 of this act.

An amount equal to the unexpended, unencumbered balance of the amount allocated in this section, at the end of fiscal year 2023, is hereby reappropriated to the Department of Medicaid for the same purpose in fiscal year 2024.

SECTION 270.15. MEDICAID ALLOCATIONS FROM ENHANCED FEDERAL MEDICAL ASSISTANCE PERCENTAGE

(A) In fiscal year 2023, a portion of the enhanced federal medical assistance percentage, enacted as a result of the COVID-19 pandemic, in Section 6008 of the "Families First Coronavirus Response Act," Pub. L. No. 116-127, shall be used to fund provider relief allocations to critical access hospitals and rural hospitals, as determined by the Medicaid Director. This shall be funded from GRF appropriation item 651525, Medicaid Health Care Services. The amount of allocation shall not exceed \$62,000,000.

(B) The Director of Budget and Management may increase the federal share of GRF appropriation item 651525, Medicaid Health Care Services, to fund the federal share of hospital provider relief. Any additional expenditures are hereby appropriated.

SECTION 270.16. The Department of Medicaid shall administer a Critical Access Pharmacy Grant program. A pharmacy is eligible to apply for grant funds through the program if the pharmacy is located within a county that has no more than one retail pharmacy that participates in the Medicaid program located within the county. The program shall continue until the earlier of June 30, 2023, or the date that funds earmarked for the program are expended. Up to \$100,000 in fiscal year 2023 shall be used to fund this Critical Access Pharmacy Grant program from appropriation item 651525, Medicaid Health Care Services.

SECTION 270.22.

PACE PROGRAM EXPANSION

The foregoing appropriation item 651698, MCD Home and Community Based Services, shall be used to expand the component of the Medicaid program known as the Program of All-Inclusive Care for the Elderly or PACE to the entities approved to become PACE organizations after applying for approval as PACE organizations in accordance with the request for proposals established by division (B)(1) of Section 751.10 of this act.

SECTION 275.10.

	1	2	3	4	5
A	MHA DEPARTMENT OF MENTAL HEALTH AND ADDICTION SERVICES				
B	Dedicated Purpose Fund Group				
C	5CV3	336657	Crisis Infrastructure Expansion	\$0	\$90,000,000
D	5HC8	652698	MHA Home and Community Based Services	\$0	\$85,000,000
E	TOTAL DPF Dedicated Purpose Fund Group			\$0	\$175,000,000
F	TOTAL ALL BUDGET FUND GROUPS			\$0	\$175,000,000

CRISIS INFRASTRUCTURE EXPANSION

The foregoing appropriation item 336657, Crisis Infrastructure Expansion, shall be used for one-time infrastructure investments to support the expansion of crisis infrastructure, including stabilization units, short-term crisis residential services, hospital diversion and step-down centers, mobile crisis response, and behavioral health urgent care centers. Funding shall be allocated regionally based on the Department of Mental Health and Addiction Services' regional psychiatric hospital catchment areas. Funds allocated shall be used to pay for renovation, construction, operations, and technology upgrades for services.

An amount equal to the unexpended, unencumbered balance of appropriation item 336657, Crisis Infrastructure Expansion, at the end of fiscal year 2023 is hereby reappropriated to the same appropriation item for the same purpose for fiscal year 2024.

SECTION 275.12.

MHA HOME AND COMMUNITY BASED SERVICES

The foregoing appropriation item 652698, MHA Home and Community Based Services, shall be used by the Department of Mental Health and Addiction Services, in coordination with the Department of Higher Education, to expand career-focused programming in the behavioral health disciplines at state institutions of higher education, as defined in section 3345.011 of the Revised Code, and nonprofit institutions holding a certificate of authorization pursuant to Chapter 1713. of the Revised Code, and to administer other initiatives to recruit, train, and retain a robust behavioral health workforce. Any expenditures shall be used in accordance with Section 9817 of the "American Rescue Plan Act of 2021," Pub. L. No. 117-2, and shall comply with the Department of Medicaid's Medicaid state plan approved by the United States Centers for Medicare and Medicaid Services (CMS) and any associated CMS guidance, reporting requirements, and certifications.

SECTION 275.14. HOME AND COMMUNITY BASED SERVICES APPROPRIATIONS -

STATE

The Director of Budget and Management may authorize additional expenditures in appropriation items 651698, MCD Home and Community Based Services, 652698, MHA Home and Community Based Services, 653698, DDD Home and Community Based Services, 655698, JFS Home and Community Based Services, 656698, AGE Home and Community Based Services, and 659698, BOR Home and Community Based Services, as long as the additional expenditures are offset by equal expenditure reductions in another of these appropriation items. Any additional expenditures shall be used in accordance with Section 9817 of the "American Rescue Plan Act of 2021," Pub. L. No. 117-2, and shall comply with the Department of Medicaid's Medicaid state plan approved by the United States Centers for Medicare and Medicaid Services (CMS) and any associated CMS guidance, reporting requirements, and certifications. Any additional expenditures are hereby appropriated.

SECTION 275.16. HOME AND COMMUNITY BASED APPROPRIATIONS - FEDERAL

The Director of Budget and Management may authorize additional expenditures in appropriation items 651699, MCD Home and Community Based Services - Federal, 652699, MHA Home and Community Based Services - Federal, 653699, DDD Home and Community Based Services - Federal, 655699, JFS Home and Community Based Services - Federal, 656699, AGE Home and Community Based Services - Federal, and 659699, BOR Home and Community Based Services – Federal. If additional expenditures are authorized in any of these appropriation items, the Director of Budget and Management shall make appropriation adjustments in any of the other items as necessary. Any additional expenditures shall be used in accordance with Section 9817 of the "American Rescue Plan Act of 2021," Pub. L. No. 117-2, and shall comply with the Department of Medicaid's Medicaid state plan approved by the United States Centers for Medicare and Medicaid Services (CMS) and any associated CMS guidance, reporting requirements, and certifications. Any additional expenditures are hereby appropriated.

SECTION 280.10.

	1	2	3	4	5
A	OBM OFFICE OF BUDGET AND MANAGEMENT				
B	Dedicated Purpose Fund Group				
C	5CV3	042627	Ohio Ambulance Transportation	\$0	\$20,000,000
D	5CV3	042628	Adult Day Care	\$0	\$8,000,000

E	5CV3	042630	Statewide Hospital Support	\$0	\$100,000,000
F	5CV3	042631	Assisted Living Workforce Support	\$0	\$40,000,000
G	5CV3	042632	Hospice Care Workforce Support	\$0	\$30,000,000
H	5CV3	042633	HCBS Workforce Support	\$0	\$10,000,000
I	5CV3	042635	ALS Support Grants	\$0	\$1,000,000
J	5CV3	042636	Nursing Facility Workforce Support	\$0	\$350,000,000
K	5ZF0	042426	Ashtabula County Supplement	\$0	\$13,950,000
L	TOTAL Dedicated Purpose Fund Group			\$0	\$572,950,000
M	TOTAL ALL BUDGET FUND GROUPS			\$0	\$572,950,000

The foregoing appropriation item 042627, Ohio Ambulance Transportation, shall be used by the Director of Budget and Management to administer grants to any public, not-for-profit, or private ground ambulance transport provider, who submitted claims to the Ohio Department of Medicaid during the current state fiscal year.

SECTION 280.12.

The foregoing appropriation item 042628, Adult Day Care, shall be used by the Director of Budget and Management to administer grants to eligible adult day care providers during the current state fiscal year.

SECTION 280.14.

STATEWIDE HOSPITAL SUPPORT

(A) The foregoing appropriation item 042630, Statewide Hospital Support, shall be used to support hospitals throughout the state in accordance with this section.

(B) For the purposes described in this section and notwithstanding section 5164.48 of the Revised Code, the Director of Budget and Management may make payments to hospitals that are Medicaid providers, as defined in section 5164.01 of the Revised Code, and are general, acute-care hospitals in good standing classified by the Department of Medicaid as a critical access hospital or a rural hospital. A hospital shall use the payments exclusively for direct care staff compensation, which may include staff retention bonus payments, overtime pay and shift differential payments, staff recruitment costs, and new hire incentive payments. All funds distributed under this section are in addition to the Medicaid payment rates set forth in Chapter 5164. of the Revised Code.

(C) No funds under this section shall be paid to any of the following:

(1) Contract workers;

- (2) Staff supplied by or through a staffing agency;
- (3) Hospital administrators;
- (4) Hospital executive staff;
- (5) Hospital owners.

(D) The Director of Budget and Management may recover any funds that are used for any purpose other than as specified in this section.

SECTION 280.16.

ASSISTED LIVING WORKFORCE SUPPORT

The foregoing appropriation item 042631, Assisted Living Workforce Support, shall be used to fund provider relief allocations for residential care facilities, as defined in section 3721.01 of the Revised Code. A residential care facility operator shall use the funds exclusively for direct care staff compensation, which may include staff retention bonus payments, overtime pay and shift differential payments, staff recruitment costs, and new hire incentive payments. No funds under this section shall be paid to any of the following:

- (A) Contract workers;
- (B) Staff supplied by or through a staffing agency;
- (C) Residential care facility administrators;
- (D) Residential care facility executive staff;
- (E) Residential care facility owners.

The Director of Budget and Management may recover any of the funds under this section that are used for any purpose other than as specified in this section.

SECTION 280.18.

HOSPICE CARE WORKFORCE SUPPORT

The foregoing appropriation item 042632, Hospice Care Workforce Support, shall be used to fund provider relief allocations for hospice care programs, as defined in section 3712.01 of the Revised Code. A hospice care program operator shall use the funds exclusively for direct care staff compensation, which may include staff retention bonus payments, overtime pay and shift differential payments, staff recruitment costs, and new hire incentive payments. No funds under this section shall be paid to any of the following:

- (A) Contract workers;
- (B) Staff supplied by or through a staffing agency;
- (C) Hospice care program administrators;
- (D) Hospice care program executive staff;
- (E) Hospice care program owners.

The Director of Budget and Management may recover any of the funds under this section that are used for any purpose other than as specified in this section.

SECTION 280.20.

HCBS WORKFORCE SUPPORT

The foregoing appropriation item 042633, HCBS Workforce Support, shall be used to fund provider relief allocations for Medicaid home and community-based services providers. These funds shall be used exclusively for direct care staff compensation, which may include staff retention bonus payments, overtime pay and shift differential payments, staff recruitment costs, and new hire incentive payments. No funds under this section shall be paid to any of the following:

- (A) Contract workers;
- (B) Staff supplied by or through a staffing agency;
- (C) Program administrators;
- (D) Executive staff;
- (E) Owners.

The Director of Budget and Management may recover any of the funds under this section that are used for any purpose other than as specified in this section.

SECTION 280.21.

The foregoing appropriation item 042635, ALS Support Grants, shall be used by the Director of Budget and Management to administer grants to organizations for the expansion of in-home and respite care, the purchasing of durable medical equipment and home modifications, and professional services for persons with Amyotrophic Lateral Sclerosis (ALS).

SECTION 280.22.

ASHTABULA COUNTY SUPPLEMENT

The foregoing appropriation item 042426, Ashtabula County Supplement, shall be granted to the Ashtabula County Commissioners for the purpose of retiring any outstanding debt obligations on the Geneva Lodge and Convention Center. Any funds in excess of the outstanding debt shall be used by the Ashtabula County Commissioners to pay costs of deferred maintenance on the lodge.

SECTION 280.24. The County Supplemental Grant Fund (Fund 5ZF0) is hereby created in the state treasury. The fund shall consist of moneys transferred to it pursuant to Section 280.26 of this act and shall be used by the Director of Budget and Management pursuant to Section 280.22 of this act.

SECTION 280.26. Within 30 days of the effective date of this act, the Director of Budget and Management shall transfer \$13,950,000 cash from the State Park Fund (Fund 5120) to the County Supplemental Grant Fund (Fund 5ZF0).

SECTION 280.28.

NURSING FACILITY WORKFORCE SUPPORT FOR ITEMS NOT COVERED BY MEDICAID OR MEDICAID MANAGED CARE CONTRACTS

(A) As used in this section:

(1) "Ancillary and support costs," "direct care costs," "nursing facility," and "operator" have the same meanings as in section 5165.01 of the Revised Code.

(2) "CMS" means the United States Centers for Medicare and Medicaid Services.

(3) "Long-stay resident" means an individual who has resided in a nursing facility for at least one hundred one days.

(4) "Nursing facilities for which a quality score was determined" includes nursing facilities that are determined to have a quality score of zero.

(B) The foregoing appropriation item 042636, Nursing Facility Workforce Support, shall be used by the Office of Budget and Management to provide a lump sum payment to nursing facilities that are Medicaid providers, for general relief and items not covered by Medicaid managed care organization contracts or general Medicaid rates. Nursing facility providers shall use the funds from the lump sum payment to make workforce relief payments in accordance with this section. The Office of Budget and Management shall distribute the appropriated funds as soon as practicable after December 31, 2022, but not later than April 1, 2023, as follows:

(1) Forty per cent of the appropriated funds shall be made as payments to nursing facilities based on each facility's total number of Medicaid days in calendar year 2021.

(2) Sixty per cent of the funds shall be made as quality payments to nursing facilities, to be determined in accordance with division (C) of this section.

(C) The Office of Budget and Management shall determine each nursing facility's quality payment under division (B)(2) of this section as follows:

(1) Determine the sum of the quality scores determined under division (D) of this section for all nursing facilities.

(2) Determine the value per quality point by determining the quotient of the following:

(a) The number that is sixty per cent of the appropriation made in this section;

(b) The sum determined under division (C)(1) of this section.

(3) Multiply the value per quality point determined under division (C)(2) of this section by the nursing facility's quality score determined under division (D) of this section.

(D) A nursing facility's quality score shall be calculated as follows:

(1) Calculate the sum of the total number of points that CMS assigned to the nursing facility under CMS's nursing facility five-star quality rating system for the following quality metrics based on the four-quarter average for calendar year 2021 in the database maintained by CMS and known as care compare:

(a) The percentage of the nursing facility's long-stay residents at high risk for pressure ulcers who had pressure ulcers;

(b) The percentage of the nursing facility's long-stay residents who had a urinary tract infection;

(c) The percentage of the nursing facility's long-stay residents whose ability to move independently worsened;

(d) The percentage of the nursing facility's long-stay residents who had a catheter inserted and left in their bladder.

(2) If the nursing facility was in the lowest percentile for any of the measures specified in division (D)(1) of this section, reduce the facility's points to zero for that measure.

(3) To the sum calculated under divisions (D)(1) and (2) of this section, add seven and one-half points if the nursing facility's occupancy rate during calendar year 2021 was seventy-five per

cent or more.

(E) A new nursing facility shall receive a quality score that equals the median quality score for all nursing facilities for which a quality score was determined.

(F) A nursing facility provider shall use the funds received under this section only for workforce expenses.

SECTION 285.10.

	1	2	3	4	5
A	SOS SECRETARY OF STATE				
B	General Revenue Fund Group				
C	GRF	050321	Operating Expenses	\$0	\$250,000
D	TOTAL General Revenue Fund			\$0	\$250,000
E	Dedicated Purpose Fund Group				
F	5ZE0	050638	Electronic Pollbooks	\$0	\$7,500,000
G	TOTAL DPF Dedicated Purpose Fund Group			\$0	\$7,500,000
H	TOTAL All BUDGET FUND GROUPS			\$0	\$7,750,000

OPERATING EXPENSES

The foregoing appropriation item 050321, Operating Expenses, may be used by the Secretary of State to fund programs, services, and any other activities supporting public integrity, data analytics, and data transparency.

SECTION 285.12.

ELECTRONIC POLLBOOKS

The foregoing appropriation item 050638, Electronic Pollbooks, shall be used by the Secretary of State to pay eighty-five per cent of the calculated allocation cost of acquiring electronic pollbooks, as defined in section 3506.05 of the Revised Code, and ancillary equipment, for county boards of elections in accordance with this section.

An amount equal to the unexpended, unencumbered portion of the foregoing appropriation item 050638, Electronic Pollbooks, at the end of fiscal year 2023 is hereby reappropriated to the Secretary of State for the same purpose in fiscal year 2024.

On the effective date of this section, or as soon as possible thereafter, the Director of Budget and Management shall transfer \$7,500,000 cash from the General Revenue Fund to the Electronic Pollbook Fund (Fund 5ZE0), which is hereby created in the state treasury.

The Secretary of State shall calculate the portion of appropriation item 050638, Electronic Pollbooks, to be allocated to each county board of elections in proportion to the number of registered voters in each county as recorded in the statewide voter registration database as of July 1, 2022. The Secretary of State, in conjunction with the Office of Procurement Services within the Department of Administrative Services, shall use the funding allocated to each county board of elections for the purchase of electronic pollbooks and ancillary equipment as follows:

(A) For electronic pollbooks and ancillary equipment to be purchased after the effective date of this section, upon request by a county board of elections, the Secretary of State shall provide a list of the vendors and electronic pollbooks certified in accordance with section 3506.05 of the Revised Code. The board of elections shall select electronic pollbooks from this list and notify the Office of Procurement Services of its selection. The Office shall purchase the selected electronic pollbooks and any other necessary equipment on behalf of the board of elections and shall transfer those pollbooks and equipment to the board. The board of elections shall enter into a memorandum of understanding with the applicable board of county commissioners and the Department of Administrative Services concerning those purchases. The Secretary of State shall reimburse the board of elections for the lesser amount of either eighty-five per cent of those purchases or the amount of the allocation as determined by the Secretary of State under this section.

(B) If, prior to the effective date of this section and after the date of December 31, 2019, a board of elections purchased electronic pollbooks or ancillary equipment, the Secretary of State shall reimburse the board of elections for the lesser amount of either eighty-five per cent of that purchase or the amount of the allocation as determined by the Secretary of State under this section. Reimbursement shall be paid to the county general fund.

SECTION 287.10. Amounts equal to the unexpended portions of appropriation items under the following recovery and relief funds, at the end of fiscal year 2023 are hereby reappropriated to the same appropriation items and shall be used for the same purposes in fiscal year 2024: Governor's Emergency Education Relief Fund (Fund 3HQ0), CARES Act School Relief Fund (Fund 3HS0), Emergency Rental Assistance Fund (Fund 5CV2), State Fiscal Recovery Fund (Fund 5CV3), Local Fiscal Recovery Fund (Fund 5CV4), Coronavirus Capital Projects Fund (Fund 5CV5), and the Health and Human Services Fund (Fund 5SA4).

SECTION 290.10. If the Director of Management and Budget determines, under the provisions of Section 757.01 of this act, that a tax amnesty should be conducted during calendar year 2023, then all appropriation items in this section are to be appropriated out of money in the state treasury to the credit of the designated fund. For all appropriations made in this section, the amounts in the first column are for fiscal year 2022 and the amounts in the second column are for fiscal year 2023. The appropriations made in this section are in addition to any other appropriations made for the FY 2022-FY 2023 biennium.

	1	2	3	4	5
A	TAX DEPARTMENT OF TAXATION				
B	Dedicated Purpose Fund Group				
C	5BW0	110630	Tax Amnesty Promotion and Administration	\$0	\$1,000,000
D	TOTAL DPF Dedicated Purpose Fund Group			\$0	\$1,000,000
E	TOTAL ALL BUDGET FUND GROUPS			\$0	\$1,000,000
	TAX AMNESTY PROMOTION AND ADMINISTRATION				

The foregoing appropriation item 110630, Tax Amnesty Promotion and Administration, shall be used by the Department of Taxation to promote and administer a tax amnesty program in calendar year 2023 if the Director of Budget and Management certifies that an amnesty is needed. If the Director so certifies, the Director shall transfer \$1,000,000 from the General Revenue Fund to Fund 5BW0 to pay initial costs of establishing a tax amnesty program. From initial receipts from the tax amnesty program, an amount equal to the amount so transferred is to be transferred back from Fund 5BW0 to the General Revenue Fund.

Any unexpended and unencumbered amount of the foregoing appropriation item 110630, Tax Amnesty Promotion and Administration, remaining at the end of fiscal year 2023 is hereby reappropriated in fiscal year 2024, to be used for the same purpose.

SECTION 295.10. Within the limits set forth in this act, the Director of Budget and Management shall establish accounts indicating the source and amount of funds for each appropriation made in this act, and shall determine the form and manner in which appropriation accounts shall be maintained. Expenditures from fiscal year 2023 operating appropriations contained in this act shall be accounted for as though made in H.B. 110 of the 134th General Assembly. The fiscal year 2023 operating appropriations made in this act are subject to all provisions of H.B. 110 of the 134th General Assembly that are generally applicable to such appropriations.

Expenditures from the fiscal year 2024 operating appropriations contained in this act shall be accounted for as though made in the main operating appropriations act of the 135th General Assembly. The fiscal year 2024 operating appropriations made in this act are subject to all provisions of the main operating appropriations act of the 135th General Assembly that are generally applicable to such appropriations.

SECTION 510.01. Notwithstanding any provision of law to the contrary, at the close of each fiscal quarter, or as soon as practicable thereafter, the Director of Budget and Management shall transfer the amounts equal to the investment earnings credited between March 31, 2021, to December

31, 2026, to the State Fiscal Recovery Fund (Fund 5CV3) and the Local Fiscal Recovery Fund (Fund 5CV4), both created by the Controlling Board, to the Controlling Board Emergency Purposes/Contingencies Fund created in section 127.19 of the Revised Code.

SECTION 515.01. On the effective date of this section, or as soon as possible thereafter, the Director of Budget and Management shall determine the amount by which the funding level specified in division (B)(1)(a) of section 131.44 of the Revised Code exceeds the cash balance in the Budget Stabilization Fund, and shall transfer that amount from the General Revenue Fund to the Budget Stabilization Fund.

SECTION 601.01. Section 757.01 of this act is hereby repealed, effective January 1, 2024. The repeal of Section 757.01 of this act does not affect, after the effective date of the repeal, the rights, remedies, or actions authorized under that section.

SECTION 605.01. That Sections 265.220, 307.270, 343.30, and 701.70 of H.B. 110 of the 134th General Assembly be amended to read as follows:

Sec. 265.220. PHASE-IN PERCENTAGE FOR DISADVANTAGED PUPIL IMPACT AID

For purposes of division (X)(2) of section 3317.02 of the Revised Code, the General Assembly has determined that the phase-in percentage for disadvantaged pupil impact aid for fiscal year 2022 shall be 0 per cent and the phase-in percentage for disadvantaged pupil impact aid for fiscal year 2023 shall be ~~14~~33.33 per cent.

Sec. 307.270. PUBLICLY FUNDED CHILD CARE

Of the foregoing appropriation item 600617, Child Care Federal, \$50,000,000 in fiscal year 2022 of the amounts provided from the "Consolidated Appropriations Act, 2021" Pub. L. No. 116-260 shall be used to provide a discount to the co-payments, established under section 5104.38 of the Revised Code, for families participating in publicly funded child care.

~~All of the~~ The following ~~apply~~applies to funds provided through the "Consolidated Appropriations Act, 2021," Pub. L. No. 116-260 or the "American Rescue Plan Act of 2021," Pub. L. No. 117-2, including funds appropriated through appropriation item 600617, Child Care Federal:

~~(A)~~ In the event "Consolidated Appropriations Act, 2021," Pub. L. No. 116-260, funds not previously appropriated by the General Assembly, including through Controlling Board or as part of S.B. 109 of the 134th General Assembly, remain available, the Department of Job and Family Services shall use the funds to assist with stabilizing and sustaining the child care program, improve workforce recruitment and retention, and increase access for families.

~~(B) In the event Ohio receives federal Child Care Development Fund (CCDF) supplemental discretionary funds from the "American Rescue Plan Act of 2021," Pub. L. No. 117-2, the Department of Job and Family Services shall use the funds to assist with stabilizing and sustaining the child care program, improve workforce recruitment and retention, and increase access for families.~~

Sec. 343.30. STATE PARK OPERATIONS

~~Of the foregoing appropriation item, 725605, State Park Operations, \$13,950,000 over the~~

~~biennium ending June 30, 2023, shall be used to purchase the Geneva Lodge and Conference Center and pay operating costs for the facility pursuant to Section 715.20 of this act. An amount equal to \$13,950,000 less any amount used to purchase or to pay the operating costs for the Geneva Lodge and Conference Center in fiscal year 2022 is hereby appropriated for the same purpose in fiscal year 2023.~~

OIL AND GAS WELL PLUGGING

The foregoing appropriation item 725677, Oil and Gas Well Plugging, shall be used exclusively for the purposes of plugging wells and to properly restore the land surface of idle and orphan oil and gas wells pursuant to section 1509.071 of the Revised Code. This appropriation item shall not be used for salaries, maintenance, equipment, or other administrative purposes, except for those costs directly attributable to the plugging of an idle or orphan well. In addition, this appropriation item shall not be used to transfer cash to any other fund or appropriation item.

H2OHIO FUND

On July 1, 2022, or as soon as possible thereafter, the Director of Natural Resources may certify to the Director of Budget and Management an amount up to the unexpended, unencumbered balance of the foregoing appropriation item, 725681, H2Ohio, at the end of fiscal year 2022 to be reappropriated in fiscal year 2023. Upon Controlling Board approval, the amount certified is hereby reappropriated to the same appropriation item for fiscal year 2023.

APPALACHIAN HILLS

The foregoing appropriation item 725607, Appalachian Hills, shall be used to purchase the remainder of the American Electric Power ReCreation Land in southeastern Ohio. An amount equal to the unexpended, unencumbered portion of the foregoing appropriation item 725607, Appalachian Hills, at the end of fiscal year 2022 is hereby reappropriated to fiscal year 2023 for the same purpose.

WELL LOG FILING FEES

The Chief of the Division of Water Resources shall deposit fees forwarded to the Division pursuant to section 1521.05 of the Revised Code into the Water Management Fund (Fund 5160) for the purposes described in that section.

PARKS CAPITAL EXPENSES FUND

The Director of Natural Resources shall submit to the Director of Budget and Management the estimated design, engineering, and planning costs of capital-related work to be done by Department of Natural Resources staff for parks projects within the Ohio Parks and Recreation Improvement Fund (Fund 7035). If the Director of Budget and Management approves the estimated costs, the Director may release appropriations from Fund 7035 appropriation item C725E6, Project Planning, for those purposes. Upon release of the appropriations, the Department of Natural Resources shall pay for these expenses from the Parks Capital Expenses Fund (Fund 2270). Expenses paid from Fund 2270 shall be reimbursed by Fund 7035 using an intrastate transfer voucher.

NATUREWORKS CAPITAL EXPENSES FUND

The Department of Natural Resources shall submit to the Director of Budget and Management the estimated design, planning, and engineering costs of capital-related work to be done by Department of Natural Resources staff for each capital improvement project within the Ohio Parks and Natural Resources Fund (Fund 7031). If the Director of Budget and Management approves the estimated costs, the Director may release appropriations from Fund 7031 appropriation item C725E5,

Project Planning, for those purposes. Upon release of the appropriations, the Department of Natural Resources shall pay for these expenses from the Capital Expenses Fund (Fund 4S90). Expenses paid from Fund 4S90 shall be reimbursed by Fund 7031 using an intrastate transfer voucher.

PARK MAINTENANCE

The foregoing appropriation item 725514, Park Maintenance, shall be used by the Department of Natural Resources to pay the costs of projects supported by the State Park Maintenance Fund (Fund 5TD0) under section 1501.08 of the Revised Code.

On July 1 of each fiscal year or as soon as possible thereafter, the Director of Natural Resources shall certify the amount of five percent of the average of the previous five years of deposits in the State Park Fund (Fund 5120) to the Director of Budget and Management. The Director of Budget and Management may transfer up to \$1,600,000 from Fund 5120 to the State Park Maintenance Fund (Fund 5TD0).

Sec. 701.70. (A)(1) As used in this section:

(a) "Peace officer" has the same meaning as in section 109.71 of the Revised Code.

(b) "Trooper" means an individual appointed as a State Highway Patrol Trooper under section 5503.01 of the Revised Code.

(2) Not later than December 1, 2021, the Attorney General shall create a pilot program for state funding of the training of peace officers and troopers that is required under section 109.803 of the Revised Code. The pilot program shall be administered by the office of the Attorney General, in accordance with this section. The pilot program shall be ~~a one year~~ an eighteen-month program, to be in existence ~~for calendar year from January 1, 2022, until June 30, 2023.~~

~~(3) The pilot program shall consist of two components. The first component applies with respect to state funding under the pilot program during calendar year 2022 of the training of peace officers and troopers that is required under section 109.803 of the Revised Code, and shall be in existence only for calendar year 2022. Divisions (B)(1) to (4) of this section apply with respect to that first component. The second component applies with respect to state funding under the pilot program from January 1, 2023, until June 30, 2023, of the training of peace officers and troopers that is required under section 109.803 of the Revised Code. Divisions (C)(1) to (6) of this section apply with respect to that second component.~~

~~(B)(1)~~ Not later than December 2, 2021, each law enforcement agency that has peace officers or troopers who are subject to the training requirement set forth in section 109.803 of the Revised Code shall certify to the Attorney General the total of all salaries to be paid in calendar year 2022 to officers or troopers of the agency who will receive that training in calendar year 2022 and the hourly rate of pay for each of those officers and troopers.

~~(4)(2)~~ Not later than January 1, 2022, the Attorney General shall begin the operation of the pilot program established under division (A)(2) of this section. Prior to that date, the Attorney General shall establish rules, under section 111.15 of the Revised Code, for the operation and administration of the component of the pilot program governed by division (B) of this section, for the determination of eligibility for funding and payments under that component of the program, and for the provision of funding and payments under that component of the pilot program, in accordance with division (B) of this section. From money appropriated to the Attorney General for the purposes of such payments under that component of the pilot program, the Attorney General shall pay to each

law enforcement agency that has peace officers or troopers who are subject to the training requirement set forth in section 109.803 of the Revised Code an amount to cover up to fifty per cent of the total cost of the salaries of the officers or troopers of the agency to be paid to officers or troopers who will receive that training in calendar year 2022, as certified by the agency in accordance with division ~~(A)(3)(B)(1)~~ of this section, during the period of the training. The amount to be paid shall cover only the period during which the officers or troopers are receiving that training and shall not exceed an amount covering twenty-four hours of the training. If the amount of the money appropriated to the Attorney General for the purposes of the component of the pilot program governed by division (B) of this section is insufficient to pay fifty per cent of the total cost of the salaries of the peace officers or troopers of all law enforcement agencies to be paid in calendar year 2022 to officers or troopers who will receive that training in calendar year 2022, the amount to be paid to each such agency shall be reduced proportionately so that each agency is paid an equal percentage of its cost in the year for the training. No payment shall be made to any law enforcement agency under division (B) of this division-section after January 1, 2023. If a law enforcement agency that receives money under this division does not use all of the money for the salaries certified by the agency in accordance with division ~~(A)(3)(B)(1)~~ of this section, the agency shall ~~return-retain~~ all of the money not used to the Attorney General and shall use the retained money only for paying the cost of future continuing professional training programs for its peace officers and troopers.

A law enforcement agency that receives any payments under this division shall be responsible for paying the cost of training of its peace officers or troopers required under section 109.803 of the Revised Code that exceeds the amount of the payment received under the pilot program under this division.

~~(5)(3)~~ Except as otherwise provided in this division, state funding for the training of peace officers or troopers that is required under section 109.803 of the Revised Code shall be provided in calendar year 2022 only in accordance with division ~~(A)(4)(B)(2)~~ of this section, notwithstanding former section 109.802 of the Revised Code as it existed prior to September 20, 2021, rule 109:2-18-04 of the Administrative Code, and any other provision of law that addresses any alternative method of state funding for such training. The limitation specified in this division does not apply with respect to direct appropriations made to a state law enforcement agency or with respect to funding in accordance with division (C) of this section as that division exists on and after the effective date of this amendment.

~~(6)(4)~~ Each law enforcement agency that receives money under division ~~(A)(4)(B)(2)~~ of this section shall submit to the Attorney General, by the date specified by the Attorney General, a report that states the amount of money the agency received, how that money was used, when it was used, and any other information with respect to the use of the money that is required by the Attorney General. The Attorney General shall prepare a report that compiles the information in the reports received from law enforcement agencies under this division and submit the report to the General Assembly and the Legislative Service Commission.

~~(B)(1)(C)(1)~~ From money appropriated to the Attorney General for the purposes of payments under the component of the pilot program governed by division (C) of this section, the Attorney General shall pay reimbursements in accordance with division (C) of this section for continuing professional training programs for peace officers and troopers as provided in section 109.803 of the

Revised Code.

(2) The Attorney General shall establish rules, under section 111.15 of the Revised Code, specifying application procedures, standards, and guidelines, and prescribing an application form, for the reimbursement under division (C) of this section of law enforcement agencies for the cost of continuing professional training programs for their peace officers and troopers that is required under section 109.803 of the Revised Code. The rules shall include, but are not limited to, all of the following:

(a) The date by which applications must be made and the documentation required to substantiate any costs for which the applicant seeks reimbursement;

(b) Procedures for making reimbursements from the fund and standards for determining the amounts of those reimbursements;

(c) Any other requirements necessary for the proper administration of the reimbursement program under division (C) of this section.

(3) Each law enforcement agency may apply to the Attorney General for reimbursement under division (C) of this section for the costs of continuing professional training programs that are successfully completed by the agency's peace officers or troopers. Each application shall be made in accordance with, on an application form prescribed in, and be supported by the documentation required by, the rules adopted by the Attorney General pursuant to division (C)(2) of this section.

(4) The Attorney General shall review each application for reimbursement made under division (C)(3) of this section to determine if the applicant is entitled to reimbursement for the training programs for which the applicant seeks reimbursement. A law enforcement agency that complies with division (B) of section 109.761 of the Revised Code and applies under division (C)(3) of this section for reimbursement is entitled to reimbursement for each of the agency's peace officers or troopers who timely complies with the continuing professional training requirement specified in division (A)(1) of section 109.803 of the Revised Code by completing the minimum number of hours of training directed by the Ohio peace officer training commission under that division and with the other requirements described in that division.

(5) If a law enforcement agency that applies under division (C)(3) of this section for reimbursement is entitled to reimbursement under division (C)(4) of this section for each peace officer and trooper who successfully completes a training program, the commission shall approve reimbursing the agency for the cost of that program. The actual amount of reimbursement for each authorized training program shall be determined by rules adopted by the Attorney General under division (C)(2) of this section.

(6)(a) Each law enforcement agency that receives funds under division (C)(4) this section shall keep those funds separate from any other funds of the agency and shall use those funds only for paying the cost of continuing professional training programs.

(b) If a law enforcement agency that receives funds for reimbursement under division (C)(4) of this section for peace officers or troopers who successfully complete a training program does not use all of the funds received for such a reimbursement, the agency shall retain all of the funds not used and shall use the retained funds only for paying the cost of future continuing professional training programs for its peace officers and troopers.

(c) A law enforcement agency that receives funds for reimbursement under division (C)(4) of

this section shall be responsible for paying the cost of training of its peace officers or troopers required under section 109.803 of the Revised Code that exceeds the amount of the payment received under the pilot program under division (C) of this section.

(D)(1) There is created the Law Enforcement Training Funding Study Commission. The Commission shall consist of the following twelve members:

(a) The Attorney General or a designee of the Attorney General who has experience in law enforcement funding issues;

(b) The Director of Public Safety or a designee of the Director who has experience in law enforcement funding issues;

(c) Three members of the House of Representatives appointed by the Speaker of the House of Representatives, with not more than two of the persons appointed as members being members of the same political party;

(d) Three members of the Senate appointed by the President of the Senate, with not more than two of the persons appointed as members being members of the same political party;

(e) Four members of the public appointed by the Governor, with each such member having a law enforcement background.

(2) The Speaker of the House of Representatives, the President of the Senate, and the Governor shall make their initial appointments to the Law Enforcement Training Funding Study Commission not later than ~~thirty days after the effective date of this Section~~ October 30, 2021.

(3) If an appointed member of the Law Enforcement Training Funding Study Commission ceases to hold the position that led to the member's appointment, the member is disqualified and a vacancy occurs. Vacancies of appointed members shall be filled in the same manner as original appointments.

(4) The Law Enforcement Training Funding Study Commission shall hold its first meeting not later than ~~thirty days after the effective date of this Section~~ October 30, 2021, regardless of whether all members have been appointed under division ~~(B)(2)~~(D)(2) of this section. At its first meeting, the Commission shall select a chairperson, and also shall select a vice-chairperson to perform in the absence of the chairperson. The Commission shall adopt procedures to govern its proceedings and shall meet as necessary at the call of the chairperson or on the written request of a majority of its members. A majority of serving Commission members constitutes a quorum. Formal recommendations shall be made by a vote of a majority of the quorum present. Commission meetings shall be open to the public under section 121.22 of the Revised Code. The Commission shall keep minutes of its meetings as public records under section 149.43 of the Revised Code.

(5) Members of the Law Enforcement Training Funding Study Commission shall serve without compensation.

(6) The Law Enforcement Training Funding Study Commission shall study possible long-term methods for the provision of state funding to law enforcement agencies for the training of their peace officers and troopers that is required under section 109.803 of the Revised Code. The Commission shall evaluate the plans for the pilot program established under division (A) of this section, with respect to funding to be provided under division (B) of this section, as part of the study. Upon completion of the study, the Commission shall prepare a report of its findings and recommendations for a long-term method for the provision of state funding to law enforcement

agencies for the training of their peace officers and troopers that is required under section 109.803 of the Revised Code. Not later than March 1, 2022, the Commission shall submit the report to the Governor, the General Assembly, the Attorney General, and the Legislative Service Commission. Upon submission of the report, the Commission shall cease to exist.

SECTION 605.02. That existing Sections 265.220, 307.270, 343.30, and 701.70 of H.B. 110 of the 134th General Assembly are hereby repealed.

SECTION 607.10. That Section 715.20 of H.B. 110 of the 134th General Assembly is hereby repealed.

SECTION 610.01. That Sections 219.10 (as amended by H.B. 687 of the 134th General Assembly), 221.10 (as amended by H.B. 687 of the 134th General Assembly), 221.13 (as amended by H.B. 687 of the 134th General Assembly), and 237.13 (as amended by H.B. 687 of the 134th General Assembly) of H.B. 597 of the 134th General Assembly be amended to read as follows:

Sec. 219.10.

	1	2	3
A	DDD DEPARTMENT OF DEVELOPMENTAL DISABILITIES		
B			Reappropriations
C	Mental Health Facilities Improvement Fund (Fund 7033)		
D	C59004	Community Assistance Projects	\$725,000
E	C59034	Statewide Developmental Centers	\$1,100,000
F	C59070	Hardin County YMCA Renovations	\$164,000
G	C59071	NECCO Gym Project	\$8,500
H	C59072	Windfall Developmental Disabilities Project	\$250,000
I	C59073	Hattie Larlham	\$400,000
J	C59075	Easterseals Production and Fulfillment Center	\$200,000

K	TOTAL Department of Developmental Disabilities	\$2,847,500
		<u>\$2,447,500</u>
L	TOTAL ALL FUNDS	\$2,847,500
		<u>\$2,447,500</u>

COMMUNITY ASSISTANCE PROJECTS

The foregoing appropriation item C59004, Community Assistance Projects, may be used to provide community assistance funds for the development, purchase, construction, or renovation of facilities for day programs or residential programs that provide services to persons eligible for services from the Department of Developmental Disabilities or county boards of developmental disabilities and shall be distributed by the Department of Developmental Disabilities subject to Controlling Board approval.

Sec. 221.10.

	1	2	3
A	MHA DEPARTMENT OF MENTAL HEALTH AND ADDICTION SERVICES		
B			Reappropriations
C	Mental Health Facilities Improvement Fund (Fund 7033)		
D	C58001	Community Assistance Projects	\$24,235,310
			<u>\$23,885,310</u>
E	C58007	Infrastructure Renovations	\$15,000,000
F	C58033	Salvation Army of Greater Cleveland Harbor Light Complex	\$350,000
G	C58044	Alvis Women Community Reentry Project	\$50,000
H	C58046	Summer Entrepreneurial Experience and Knowledge	\$100,000
I	C58048	Community Resiliency Projects	\$10,549,443

J	TOTAL Mental Health Facilities Improvement Fund	\$50,284,753
		<u>\$49,934,753</u>
K	TOTAL ALL FUNDS	\$50,284,753
		<u>\$49,934,753</u>

INFRASTRUCTURE RENOVATIONS

The amount reappropriated for the foregoing appropriation item C58007, Infrastructure Renovations, is the unencumbered balance as of June 30, 2022, in appropriation item C58007, Infrastructure Renovations, plus \$621,441. Prior to the expenditure of this appropriation, the Department of Mental Health and Addiction Services shall certify to the Director of Budget and Management canceled encumbrances in the amount of at least \$621,441.

Sec. 221.13. COMMUNITY ASSISTANCE PROJECTS

The foregoing appropriation item C58001, Community Assistance Projects, may be used for facilities constructed or to be constructed pursuant to Chapter 340., 5119., 5123., or 5126. of the Revised Code or the authority granted by section 154.20 and other applicable sections of the Revised Code and the rules issued pursuant to those chapters and that section and shall be distributed by the Department of Mental Health and Addiction Services subject to Controlling Board approval.

~~The amount reappropriated for the foregoing appropriation item C58001, Community Assistance Projects, is the unencumbered balance as of June 30, 2022, in appropriation item C58001, Community Assistance Projects, plus the unencumbered balance as of June 30, 2022, in appropriation item C59064, Heinzerling Community Facilities.~~

A portion of the foregoing appropriation item C58001, Community Assistance Projects, shall be used to support the projects listed in this section unless the amounts are distributed prior to June 30, 2022.

		1	2
A	Project List		
B	Comprehensive Addiction Center		\$4,500,000
C	Bellefaire JCB Pediatric Psychiatric Hospital and Autism School		\$1,000,000
D	Comprehensive Outpatient Program Expansion		\$1,000,000
E	Restoration of Mental Health Diversion Center		\$1,000,000

F	Sheakley Day Treatment	\$934,000
G	Greater Dayton Regional Hospital Association	\$800,000
H	Cleveland Clinic Akron General	\$700,000
I	Cuyahoga County Mental Health Jail Diversion Facility	\$700,000
J	One Step Closer to Home	\$650,000
K	Cornerstone of Hope - Independence	\$500,000
L	ADAS Board of Lorain County	\$500,000
M	Tri-County Board of Recovery and Mental Health Services	\$450,000
N	Perry County Behavioral Health Veterans Drug Treatment Program	\$400,000
O	Providence House	\$400,000
P	Neighborhood Development Services	\$400,000
Q	Heinzerling Community Facilities	\$350,000
R	Alvis House	\$300,000
S	Western Reserve Area on Aging-St. Vincent	\$300,000
T	Cedar Hills Transformation Camp	\$250,000
U	Adams County	\$250,000
V	(Cocoon) Comprehensive Advocacy Center for Survivors of Domestic and Sexual Violence	\$200,000
W	CommQuests Recovery Campus Improvements	\$200,000
X	West Dayton Community Services Center	\$200,000
Y	Meadow Center	\$150,000
Z	Y-Haven	\$150,000

AA	City of Franklin	\$150,000
AB	Maryhaven	\$125,000
AC	Forbes House Domestic Violence Project	\$120,000
AD	Seven Hills Trauma Recovery Center	\$105,000
AE	Save a Warrior Project	\$100,000
AF	Cadence Care Network Family and Community Resource Center	\$50,000
AG	Grace House Akron, Inc.	\$50,000
AH	Lighthouse Behavioral Health Solutions Outpatient Behavioral Health Clinic	\$50,000
AI	The Glenway Outpatient Treatment Center - Phase 3 (Final)	\$50,000
AJ	The Commons at Springfield	\$25,000
AK	Women's Recovery Center	\$13,000

Sec. 237.13. The amount reappropriated from the foregoing appropriation item C230FM, Cultural and Sports Facilities Projects, shall be equal to the amount of all projects specified in this section, unless the amounts are released prior to June 30, 2022, and shall include the unencumbered balance as of June 30, 2022, in appropriation items C23072, Madisonville Arts Center of Hamilton County, and C230BB, Golf Manor Volunteer Park Outdoor Amphitheater.

A	Project List	
B	Rock and Roll Hall of Fame and Great Lakes Science Center	\$1,750,000
C	Cincinnati Art Museum Master Plan	\$1,400,000
D	Lima Rotary Stage and Park	\$1,250,000

E	Ohio Theatre Restoration	\$1,250,000
F	Cincinnati Ballet Center	\$1,000,000
G	Directing the Future: A New Stage for Cincinnati's National Theatre	\$1,000,000
H	Jeep Museum	\$1,000,000
I	Dayton Air Credit Union Ballpark	\$1,000,000
J	Northwood Community Recreation Center	\$1,000,000
K	Cleveland Museum of Art	\$750,000
L	Stan Hywet Hall & Gardens	\$750,000
M	World Heritage and Visitor Center	\$730,000
N	Ohio Aviation Hall of Fame	\$550,000
O	Carnes Center	\$500,000
P	BAYarts	\$500,000
Q	Columbus Historical Society Engine House #6	\$500,000
R	Flats East Bank Performance Stage	\$500,000
S	Louis Sullivan Building of Newark Restoration and Adaptive Reuse	\$489,000
T	Lake Erie Nature and Science Center Wildlife Gardens Education Project	\$450,000
U	Ariel Opera House Energy Efficiency and Safety Updates	\$400,000
V	Dublin North Market Bridge Park	\$350,000
W	Stambaugh Auditorium	\$350,000
X	Washington Court House Auditorium	\$325,000

Y	Midland Theatre Project	\$324,000
Z	Harveysburg First Free Black School	\$322,500
AA	Champaign County Historical Museum	\$300,000
AB	Barn at Stratford	\$300,000
AC	National Museum of the Great Lakes Expansion	\$300,000
AD	Willoughby Amphitheater	\$300,000
AE	Butler Institute of American Art	\$275,000
AF	Springfield Museum of Art Renovation	\$250,000
AG	O.P. Chaney/Historic Mill	\$250,000
AH	Norwalk Theater Rehabilitation Project	\$250,000
AI	Tam O'Shanter Renovations	\$250,000
AJ	Yoctangee Park Historic Armory	\$250,000
AK	Columbus Museum of Art Accessibility Upgrades	\$225,000
AL	Evendale Cultural Arts Center ADA Compliance	\$225,000
AM	Veterans Memorial Civic and Convention Center	\$200,000
AN	Ohio Valley Museum of Discovery	\$200,000
AO	Grove City Outdoor Cultural Arts Performance Facility	\$200,000
AP	Grove City Historical Society Renovations	\$200,000
AQ	South Point Community Center Update and Modernize	\$200,000
AR	Protect Our Bones: Critical Infrastructure Improvements at the Boonshoft Museum	\$200,000
AS	Warren Community Amphitheater Renovations	\$200,000

AT	Peoples Bank Theatre	\$200,000
AU	Buckeye Agricultural Museum and Education Center	\$194,538
AV	Historic Township Hall Relocation and Restoration	\$180,000
AW	Wright Factory Unit - Dayton	\$175,000
AX	African American Museum	\$150,000
AY	FRONT: MidTown Arts Campus <u>Transformer Station</u>	\$150,000
AZ	Karamu House Phase III	\$150,000
BA	Defiance Community Auditorium Renovation Project	\$150,000
BB	Invisible Gallery	\$150,000
BC	Madison Place Fire House Renovation	\$150,000
BD	Greenfield Historical Society Restoration Project	\$150,000
BE	Clearview Museum	\$150,000
BF	Akron Art Museum	\$150,000
BG	Baldwin-Buss House Restoration	\$150,000
BH	Unionville Tavern Improvements	\$125,000
BI	Williams County Fountain City Amphitheater	\$125,000
BJ	Lorain County Historical Society	\$112,000
BK	Wooster Amphitheater	\$100,000
BL	Maltz Museum of Jewish Heritage Reimagine Project	\$100,000
BM	North Royalton Memorial Park Amphitheater	\$100,000
BN	The Music Settlement Center for Innovation, Education, and Technology	\$100,000

BO	Minerva Park Amphitheater Restoration	\$100,000
BP	Rickenbacker Woods Museum	\$100,000
BQ	Covedale Center - Phase 6 Renovations	\$100,000
BR	Steubenville Grand Theater	\$100,000
BS	West Liberty Town Hall Opera House Community Center Restoration and Renovation	\$100,000
BT	Polish Cultural Center	\$100,000
BU	Battle of Buffington Island Civil War Battlefield Museum	\$100,000
BV	Meigs County Pioneer and Historical Society Renovations	\$100,000
BW	Twin City Opera House	\$100,000
BX	Gant Stadium Renovation	\$100,000
BY	Octagon House	\$100,000
BZ	Circleville Historic City Hall Improvements	\$100,000
CA	Pickaway County Historical Society Museum	\$100,000
CB	Camden Opera House Second Floor Renovation	\$100,000
CC	Southern Ohio War Memorial	\$100,000
CD	Levi Scofield Mansion Transformation	\$100,000
CE	El Mercado at La Villa Hispana Cultural Revitalization	\$100,000
CF	Mayfield Civic Center Theater Renovation	\$100,000
CG	Leesburg Historic B & O Rail Depot	\$100,000
CH	The Funk Music Hall of Fame and Exhibition Center	\$100,000
CI	Jacob Miller's Tavern Renovation	\$100,000

CJ	Stone Academy	\$92,000
CK	Morgan History Center Renovation	\$85,000
CL	Muirfield Dr. Kinetic Arts Project	\$75,000
CM	Convoy Opera House Facility Renovation	\$75,000
CN	Hune Covered Bridge Relocation	\$75,000
CO	Hardin County Historical Society Improvements	\$64,000
CP	Nancy and David Wolf Holocaust and Humanity Center	\$56,000
CQ	Soap Box Derby Track Resurfacing and Sidewalks Additions and Upgrades	\$50,000
CR	Gaslight Theater	\$50,000
CS	Mausoleum Repair	\$50,000
CT	John S. Knight Convention Center	\$50,000
CU	G.A.R. Hall ADA Accessibility	\$50,000
CV	Wright Patterson Air Force Base Holocaust Museum	\$50,000
CW	Clark Gable Facility Improvements	\$50,000
CX	Darke County Art Trail Initiative	\$40,000
CY	Wendel Concert Stage	\$35,000
CZ	History of Weston, Historical Offerings	\$30,000
DA	Evendale Cultural Arts Center	\$25,000
DB	Heritage Farm Museum Improvement	\$25,000
DC	Piketon Liberty Memorial	\$25,000
DD	1872 German Furniture Factory Project	\$25,000

DE	Medina County and Brunswick Historical Societies Project/Wadsworth Historical Society	\$25,000
DF	Bucyrus Bicentennial Arch Project	\$25,000
DG	Fairborn Military Veterans Memorial	\$25,000
DH	Stained Glass Window Restoration for the Wapakoneta Museum	\$22,000
DI	Shelby House Museum	\$20,000
DJ	Jackson Center Museum Building Improvements	\$13,500
DK	Leipsic Recreation Center Improvements	\$7,500
DL	Jeromesville Totem Pole	\$3,000

SECTION 610.02. That existing Sections 219.10 (as amended by H.B. 687 of the 134th General Assembly), 221.10 (as amended by H.B. 687 of the 134th General Assembly), 221.13 (as amended by H.B. 687 of the 134th General Assembly), and 237.13 (as amended by H.B. 687 of the 134th General Assembly) of H.B. 597 of the 134th General Assembly are hereby repealed.

SECTION 615.01. That Sections 207.15, 221.10, 221.13, 223.10, 223.15, 237.10, and 237.13 of H.B. 687 of the 134th General Assembly be amended to read as follows:
 Sec. 207.15.

	1	2	3
A	KSU KENT STATE UNIVERSITY		
B	Higher Education Improvement Fund (Fund 7034)		
C	C270H2	Founders Hall HVAC Upgrades - Tuscarawas	\$500,000
D	C270I7	Library Asbestos Abatement and Restroom Installation - Ashtabula	\$550,000
E	C270K3	Critical Deferred Maintenance-Kent	\$1,550,000

F	C270K4	Campus ADA Improvements-Kent	\$1,000,000
G	C270K5	Fine Arts Building Roof Replacement Phase II and Library Ceiling Replacement	\$900,000
H	C270K7	Nursing Skills Laboratory Renovation-Geauga	\$450,000
I	C270L8	Blossom Music Center	\$1,500,000
J	C270M6	Front Campus Chiller Plant and Loop-Kent	\$7,500,000
K	C270M7	CAED Beall Hall 2nd Floor Rehabilitation-Kent	\$6,500,000
L	C270M8	Cunningham Hall Deferred Maintenance Phase II-Kent	\$3,075,000
M	C270M9	Library-Theater Building Roof Replacement-Trumbull	\$500,000
N	C270N1	Main Classroom Rooftop Unit Replacement Phase I-Salem	\$475,000
O	C270N2	Academic Buildings IT Network Access Enhancement-Kent	\$3,588,475
P	C270N3	Ashland County Airport Authority Terminal and Flight School Project	\$150,000
Q	C270N4	East Liverpool Athletic Center	\$200,000
R	C270N5	Severance Music Center	\$500,000
S	C270N6	Kulas Hall Renovation - Cleveland Institute of Music	\$500,000
T	C270N7	SAM Center Upgrades	\$50,000
U	C270N8	Junior Achievement North Central Ohio Building	\$250,000
V	C270N9	STEM Center of Excellence	\$250,000
W	C270O2	Shaw Jewish Community Center	\$75,000

X	C27003	Purinton Hall Renovations - East Liverpool	\$300,000
Y	TOTAL Higher Education Improvement Fund		\$30,363,475
			<u>\$30,313,475</u>
Z	TOTAL ALL FUNDS		\$30,363,475
			<u>\$30,313,475</u>

Sec. 221.10.

	1	2	3
A	MHA DEPARTMENT OF MENTAL HEALTH AND ADDICTION SERVICES		
B	Mental Health Facilities Improvement Fund (Fund 7033)		
C	C58001	Community Assistance Projects	\$50,380,139
			<u>\$50,280,139</u>
D	C58007	Infrastructure Renovations	\$36,739,422
E	C58048	Community Resiliency Projects	\$5,000,000
F	TOTAL Mental Health Facilities Improvement Fund		\$92,119,561
			<u>\$92,019,561</u>
G	TOTAL ALL FUNDS		\$92,119,561
			<u>\$92,019,561</u>

Sec. 221.13. COMMUNITY ASSISTANCE PROJECTS

The foregoing appropriation item C58001, Community Assistance Projects, may be used for facilities constructed or to be constructed pursuant to Chapter 340., 5119., 5123., or 5126. of the Revised Code or the authority granted by section 154.20 and other applicable sections of the Revised Code and the rules issued pursuant to those chapters and that section and shall be distributed by the Department of Mental Health and Addiction Services subject to Controlling Board approval.

Of the foregoing appropriation item C58001, Community Assistance Projects, ~~\$17,515,000~~ \$17,415,000 shall be used to support the projects listed in this section.

	1	2
A	Project List	
B	Gracehaven-Multipurpose Building	\$2,500,000
C	Blue Line Regional Training Center	\$1,625,000
D	Bellefaire Jewish Children's Bureau Child and Youth Service Center	\$1,000,000
E	Boundless Health Campus Expansion	\$900,000
F	Lorain Nord Center	\$900,000
G	Cleveland Christian Home	\$700,000
H	Providence House East Side Campus Community Hub	\$700,000
I	Lorain County Mental Health and Primary Care Expansion	\$500,000
J	Neighborhood Alliance	\$500,000
K	Unison Health Poe Road Crisis Residential Center	\$500,000
L	Van Buren Center Restoration	\$500,000
M	Medina County Emergency Housing Shelter	\$450,000
N	Ashtabula City - Samaritan House	\$400,000
O	Refuge Residential Capacity Expansion	\$400,000
P	May Dugan Building Renovation and Expansion	\$350,000
Q	Unison Health Dorr Street Behavioral Health Residential Facility	\$350,000
R	Harriet's Hope	\$300,000
S	House of Hope	\$300,000
T	Tiffin Community Kitchen	\$300,000

U	Center for Addiction Treatment Recovery House	\$250,000
V	CHC Addiction Services	\$250,000
W	Rosemary's Babies Holloway House	\$250,000
X	Sisters of Charity Health System and Sisters of Charity Foundation of Cleveland	\$250,000
Y	TCH Outpatient Community Behavioral Health Building	\$250,000
Z	Toledo YWCA Domestic Violence Shelter	\$250,000
AA	YWCA Greater Cincinnati Domestic Violence Shelter East	\$250,000
AB	Ashland Family YMCA	\$200,000
AC	Lutheran Community Services Building	\$200,000
AD	Star House	\$200,000
AE	Toledo Life Revitalization Center	\$200,000
AF	Walt Collins Veterans Housing Facility	\$200,000
AG	Washington County Boys and Girls Club	\$175,000
AH	Pathways for Women	\$150,000
AI	Square One Meigs	\$150,000
AJ	Uptown Smiles Clinical Renovations	\$125,000
AK	Anchorage Rehabilitation Phase III	\$100,000
AL	Comprehensive Health Care at the Centers, Gordon Square	\$100,000
AM	Turning Over a New Leaf in Rural Appalachian Ohio	\$100,000
AN	Women's Resource Center of Hancock County	\$100,000
AO	Y Haven	\$100,000

AP	YWCA Family Center - Columbus	\$100,000
AQ	YMCA Competitive Sports Training Facility	\$75,000
AR	YWCA Hamilton	\$75,000
AS	Cornerstone of Hope	\$50,000
AT	Harbor Crisis Stabilization Unit	\$50,000
AU	Lifecare Alliance	\$50,000
AV	Homesafe - Ashtabula	\$40,000
AW	Muskingum Behavioral Health	\$25,000
AX	Westfield Center Improvements Sec. 223.10.	\$25,000

	1	2	3
A	DNR DEPARTMENT OF NATURAL RESOURCES		
B	State Fiscal Recovery Fund (Fund 5CV3)		
C	C725V4	Parks - ARPA	\$137,000,000
D	C725V5	Trails - ARPA	\$15,000,000
E	C725V6	Wastewater/Water Systems - ARPA	\$50,000,000
F	TOTAL State Fiscal Recovery Fund		\$202,000,000
G	Wildlife Fund (Fund 7015)		
H	C725K9	Wildlife Area Building Development/Renovation	\$14,220,000
I	TOTAL Wildlife Fund		\$14,220,000

J	Administrative Building Fund (Fund 7026)		
K	C725D5	Fountain Square Building and Telephone Improvement	\$1,500,000
L	C725N7	District Office Renovations	\$1,100,000
M	TOTAL Administrative Building Fund		\$2,600,000
N	Ohio Parks and Natural Resources Fund (Fund 7031)		
O	C72549	Facilities Development	\$3,255,659
P	C725E1	Local Parks Projects Statewide	\$3,575,971
Q	C725E5	Project Planning	\$468,226
R	C725J0	Natural Areas/Preserves Maintenance/Facilities	\$6,300,000
S	C725K0	State Park Renovations/Upgrading	\$1,150,000
T	C725N8	Forestry Equipment	\$3,130,000
U	TOTAL Ohio Parks and Natural Resources Fund		\$17,879,856
V	Parks and Recreation Improvement Fund (Fund 7035)		
W	C725A0	State Parks, Campgrounds, Lodges, Cabins	\$125,807,774
X	C725C4	Muskingum River Lock and Dam	\$27,500,000
Y	C725E2	Local Parks, Recreation, and Conservation Projects	\$73,062,300 <u>\$76,062,300</u>
Z	C725E6	Project Planning	\$12,476,398
AA	C725M5	Lake Erie Islands State Park/Middle Bass Island State Park	\$11,000,000
AB	C725R3	State Parks Renovations/Upgrades	\$19,950,000
AC	C725R4	Dam Rehabilitation - Parks	\$29,275,200

AD	C725U7	Eagle Creek Watershed Flood Mitigation	\$30,000,000
AE	TOTAL Parks and Recreation Improvement Fund		\$329,071,672
			<u>\$332,071,672</u>
AF	Clean Ohio Trail Fund (Fund 7061)		
AG	C72514	Clean Ohio Trail Fund	\$12,500,000
AH	TOTAL Clean Ohio Trail Fund		\$12,500,000
AI	Waterways Safety Fund (Fund 7086)		
AJ	C725A7	Cooperative Funding for Boating Facilities	\$4,500,000
AK	C725N9	Operations Facilities Development	\$5,000,000
AL	TOTAL Waterways Safety Fund		\$9,500,000
AM	TOTAL ALL FUNDS		\$587,771,528
			<u>\$590,771,528</u>

FEDERAL REIMBURSEMENT

All reimbursements received from the federal government for any expenditures made pursuant to this section shall be deposited in the state treasury to the credit of the fund from which the expenditure originated.

Sec. 223.15. The foregoing appropriation item C725E2, Local Parks, Recreation, and Conservation Projects, shall be used to support the projects listed in this section. An amount equal to two per cent of the projects listed may be used by the Department of Natural Resources for the administration of local projects.

1

2

A	Project List		
B	<u>Mentor Erosion Mitigation</u>		<u>\$3,000,000</u>
C	Heritage Trail Extension		\$2,500,000

D	Lima Community Pool	\$2,400,000
E	Cleveland Zoo Primate Rainforest	\$1,700,000
F	Columbus Zoo	\$1,400,000
G	Cincinnati Findlay Community and Recreation Center	\$1,200,000
H	Gateway to Freedom Park	\$1,200,000
I	Akron Area YMCA Camp Y-Noah Capital Improvement	\$1,000,000
J	Euclid Waterfront Improvement Plan - Phase III	\$1,000,000
K	Franklin Park Conservatory Renovation of the Wolfe Palm House and the Davis Showhouse	\$1,000,000
L	Cincinnati Zoo and Botanical Garden Pedestrian Bridge	\$900,000
M	The Wilds RV Park and Campground	\$900,000
N	Irishtown Bend and Canal Basin Park	\$850,000
O	Cincinnati Playhouse in the Park	\$800,000
P	Lima Rotary Community Stage and Park	\$800,000
Q	Copley Ridgewood Trail	\$750,000
R	Delhi Towne Square	\$750,000
S	Environmental Education Pavilion at Forest Lawn Stormwater Park	\$750,000
T	Glen Helen Nature Preserve Accessibility Improvements	\$750,000

U	Lebanon Scenic Railway Bridge	\$750,000
V	Strongsville Town Center Enhancement and Walkability Initiative	\$725,000
W	Salem City Village Green Park	\$700,000
X	Green Township Veterans Park Enhancement	\$650,000
Y	Ohio Bird Sanctuary	\$600,000
Z	Stark Parks Magnolia Flouring Mill Public Access	\$571,000
AA	ArtsinStark Park	\$500,000
AB	Indian Lake Maintenance	\$500,000
AC	North Ridgeville Mills Creek	\$500,000
AD	Sidney Feeder Canal Bike Trail	\$500,000
AE	Sylvania YMCA	\$500,000
AF	The Foundry	\$500,000
AG	Vienna Air Heritage Park	\$500,000
AH	Litzenberg Memorial Woods Improvement Project	\$498,000
AI	Geneva Township Park - Old Lake Road Shoreline Restoration	\$450,000
AJ	Hamilton-Clover Groff Trail Project	\$450,000
AK	Lake Erie Shoreline Erosion Mitigation	\$450,000
AL	McCord Park Renovations	\$450,000
AM	Mentor Marsh Observation Tower	\$450,000

AN	Replacement of Discovery Frontier Playground at Fryer Park	\$450,000
AO	Mosquito Creek Lake Park Improvements	\$404,000
AP	Avon Traxler Preserve	\$400,000
AQ	Chagrin Meadows Preserve	\$400,000
AR	Fort Colerain Phase III	\$400,000
AS	Kelleys Island East Lakeshore Shoreline Protection	\$400,000
AT	Lake Metroparks Lake Erie Shoreline Trail and Revetment Wall	\$400,000
AU	Mason Makino Park	\$400,000
AV	McDonald Commons Renovation and Construction	\$400,000
AW	Ripley Freedom Landing Riverfront Development	\$400,000
AX	Solon to Chagrin Falls Multi-Purpose Trail	\$400,000
AY	Hamilton Beltline Recreational Trail	\$380,000
AZ	Holbrook Hollows Park Expansion	\$375,000
BA	Alum Creek Pedestrian/Bike Bridge - Bexley	\$350,000
BB	Boeckling Building Pier	\$350,000
BC	CROWN Wasson Way Crossing Improvements	\$350,000
BD	Fairport Harbor Marina Boat Launch	\$350,000
BE	Hiking Trails and Playground	\$350,000

Refurbishment - Cincinnati		
BF	Elyria Intergenerational Community Center	\$350,000
BG	Medina Recreation Center	\$350,000
BH	Project Playground Galena	\$350,000
BI	Wauseon Community Social and Recreational Center	\$350,000
BJ	Twinsburg Glen Chamberlin Park	\$338,000
BK	Botkins Community Park	\$300,000
BL	Camp Joy	\$300,000
BM	Canal Fulton Community Park	\$300,000
BN	Canton Township Faircrest Park	\$300,000
BO	Chagrin River Trail	\$300,000
BP	Creston Community Park Renovations	\$300,000
BQ	Edge Adventure Park	\$300,000
BR	Harbin Park ADA-Accessible Play Area and Splash Pad	\$300,000
BS	Kalida St. Michael Holy Name Ballpark	\$300,000
BT	Legacy Park Shelter House and Restrooms Project - Cridersville	\$300,000
BU	Liberty Landing Phase II	\$300,000
BV	Lincoln Heights Memorial Athletic Field Renovations	\$300,000
BW	Marysville Heritage Park	\$300,000
BX	Massillon Park Splash Pad	\$300,000

BY	Mayerson JCC Expansion	\$300,000
BZ	Meredith Park	\$300,000
CA	Niles Bike Path Bridge Improvements	\$300,000
CB	North Canton Dogwood Pool House	\$300,000
CC	Olmsted Township Nature Trail and Bark Park	\$300,000
CD	Plain Township Diamond Park Historic Barn	\$300,000
CE	Town Square Redevelopment - Blue Ash	\$300,000
CF	Willadale Trail-Boettler/Southgate Connector	\$275,000
CG	Fallen Timbers Family Recreation Center Pool Replacement	\$275,000
CH	Grailville Park Improvements	\$260,000
CI	Streetsboro Industrial Park	\$250,000
CJ	Brunswick Recreation Center	\$250,000
CK	Chudzinski Johansen Conservancy Park	\$250,000
CL	Clearcreek Park Trail	\$250,000
CM	Coke Oven Community Civic Center Park	\$250,000
CN	Covington - Schoolhouse Park	\$250,000
CO	Girl Scouts of Western Ohio - EMPOWER HER	\$250,000
CP	Girl Scouts of Western Ohio Camp Libbey	\$250,000
CQ	Johnstown Splash Pad	\$250,000

CR	Lockington Trail Bridge	\$250,000
CS	Lodi Community Park	\$250,000
CT	Louisville Metzger Park	\$250,000
CU	Noble County Heritage Park	\$250,000
CV	Rotary Lodge at River Cliff Park Renovation	\$250,000
CW	Schoonover Observatory Improvements	\$250,000
CX	SPIRE Institute and Academy	\$250,000
CY	Timken Gatehouse Renovation	\$250,000
CZ	West Carrollton Whitewater Park	\$250,000
DA	Wooster Barnes Preserve	\$250,000
DB	Valleyview Park	\$240,000
DC	Cave Lake Dam	\$225,000
DD	Moonville Rail Trail	\$225,000
DE	Dan Beard Scout Camp Flooding and Erosion Mitigation	\$223,000
DF	Chillicothe Paint Creek Recreational Trail	\$215,000
DG	Ashtabula Township Park - Restoration	\$200,000
DH	Augusta Community Park	\$200,000
DI	Bryan Lincoln Park	\$200,000
DJ	Camp Oty'Okwa Capital Improvements	\$200,000
DK	Center Gateway Improvement Project - Rocky River	\$200,000

DL	Centerville Benham's Grove	\$200,000
DM	City of Monroe Lookout Point	\$200,000
DN	Coshocton County Connector	\$200,000
DO	Franklin Furnace Park	\$200,000
DP	Great Miami River Trail – Middletown to Monroe Segment Construction Project	\$200,000
DQ	Memorial Park All-Purpose Trail - North Royalton	\$200,000
DR	Mount Aloysius Community Rec Center	\$200,000
DS	Portage Bike and Hike Trail - Mill Race Segment	\$200,000
DT	Seven Gables Park Playground Replacement	\$200,000
DU	Sylvania Plummer Pool	\$200,000
DV	Tuscarawas Memorial Park Improvements	\$200,000
DW	Wellness at the Generational Recreation Complex- Construction	\$200,000
DX	West Farmington Park Improvements	\$200,000
DY	Shawnee West Buckeye Trail	\$195,000
DZ	Jim Terrell Park Canoe/Kayak Launch	\$190,000
EA	Racine Star Mill Park	\$190,000
EB	Darke County Art Trail	\$180,000
EC	Bryn Du Barn	\$175,000
ED	Erie MetroParks Nature Center	\$175,000

EE	Norton Bicentennial Park	\$175,000
EF	Ohio and Erie Canal Restoration	\$175,000
EG	Concord Township Park Renovation	\$172,000
EH	Ward Park Swimming Pool Filtration System Replacement	\$171,000
EI	Ashland County Corner Park	\$150,000
EJ	Brown County Board of Developmental Disabilities Resource and Community Center	\$150,000
EK	Buckeye Lake Boat Ramps and Pier Enabling Project	\$150,000
EL	Deer Park Chamberlin Park	\$150,000
EM	Elyria Holly Hall	\$150,000
EN	Forest Park Central Park Improvements	\$150,000
EO	Fostoria Splash Pad	\$150,000
EP	Geneva Township Park Commission - Handicap Accessible Ramp	\$150,000
EQ	Gibsonburg Logyard Park	\$150,000
ER	Greenville Downtown Park	\$150,000
ES	Hammertown Lake Improvements Project	\$150,000
ET	Kingsbury Riverfront Park Rehabilitation Project	\$150,000
EU	Lock Nine Riverfront Park	\$150,000
EV	MAGNET's Manufacturing Innovation, Technology and Job Center Park	\$150,000

EW	Mansfield B&O Trail Connector	\$150,000
EX	Mansfield Central Park	\$150,000
EY	Middle Point Recreation Center	\$150,000
EZ	Mount Gilead Park Site Preparations	\$150,000
FA	Navarre Park	\$150,000
FB	North Kingsville Village - Community Park	\$150,000
FC	North Olmsted Community Park Improvements	\$150,000
FD	Olmsted Falls East River Road Park	\$150,000
FE	Portsmouth Market Square Park	\$150,000
FF	Powhatan Point Municipal Park District	\$150,000
FG	Restore Rockefeller	\$150,000
FH	Richwood Splash Pad	\$150,000
FI	Rio Grande Reservoir and Park Improvements	\$150,000
FJ	Seven Hills Calvin Park Drainage Improvements	\$150,000
FK	Unger Park Multi-Use Loop Trail	\$150,000
FL	Urban Meadow Park Connector Trail	\$150,000
FM	Wellsville Marina Dredging	\$150,000
FN	Austintown Township Park Bandshell Replacement	\$140,000
FO	West Union SR 41 Shared Use Path Phase II	\$140,000

FP	Bellefontaine Blue Jacket Park	\$135,000
FQ	Alliance Memorial Park	\$125,000 <u>\$250,000</u>
FR	Alliance Thompson-Snodgrass Park	\$125,000
FS	Antwerp Holly Kobee Memorial Splash Pad	\$125,000
FT	Carey Splash Pad	\$125,000
FU	Flight Line: East Dayton Rails-to-Trails	\$125,000
FV	Friedt Park	\$125,000
FW	Kirtland Community Center	\$125,000
FX	Miami Valley Research Park Bike Path and Pedestrian Bridge	\$125,000
FY	Old Murray City School Building Demolition	\$125,000
FZ	Vermillion Main Street Beach and Harbor Access Project	\$125,000
GA	Clepper Park Pickleball Courts	\$122,000
GB	Village of Fort Loramie Community Park Improvements	\$122,000
GC	North Fork Preserve of Bath	\$120,000
GD	Rootstown Community Park and Gracie Field Paving	\$120,000
GE	New Knoxville Splash Pad and Shelter House	\$110,000
GF	Sally Buffalo Park Stage	\$110,000
GG	South Lebanon Veteran's Park Playground	\$110,000

GH	Middleburg Heights Memorial Hall Courtyard	\$104,000
GI	Akron Zoo Additional Animal Housing Phase II	\$100,000
GJ	Bay Village Green Improvements	\$100,000
GK	Brecksville Field House	\$100,000
GL	Cobblestone Park - Medina	\$100,000
GM	Fairfield Township Veterans Memorial Project	\$100,000
GN	Gahanna Exploration Center	\$100,000
GO	Harmony Park	\$100,000
GP	Highland Heights Park Connector	\$100,000
GQ	Holden Arboretum All-Season Trails	\$100,000
GR	Kenton Saulisberry Park at France Lake	\$100,000
GS	Mansfield Sterkel Park	\$100,000
GT	Marion Lincoln Park	\$100,000
GU	Mecca Township Recreation Center	\$100,000
GV	Montgomery Cultural Arts and Performance Fountain	\$100,000
GW	Ottawa Memorial Pool Splash Pad	\$100,000
GX	Outdoor Theater and Performing Arts Community Park - Hillsboro	\$100,000
GY	Painesville Kiwanis Recreation Park	\$100,000
GZ	Pickleball Courts at Patricia Allyn Park	\$100,000

HA	Plain City Heritage Trail	\$100,000
HB	Plan4Health Perry Township Park Trail Improvement Plan	\$100,000
HC	Police and Fire Dedication Playground - Lyndhurst	\$100,000
HD	Sheffield Village James Day Park	\$100,000
HE	Syracuse Skatepark	\$100,000
HF	The Pony Wagon Trail	\$100,000
HG	The Wilds Shade and Shelter Improvements	\$100,000
HH	Veterans Memorial at Rose Run Park	\$100,000
HI	Village of Bellville Historic Bandstand Renovations	\$100,000
HJ	Village of Bentleyville Riverview Community Park	\$100,000
HK	Village of Middlefield Parks Upgrades	\$100,000
HL	Weatherstone Park - Wadsworth	\$100,000
HM	West Alexandria Smith Street Park	\$100,000
HN	Wintersville Recreation Complex	\$100,000
HO	Acres of Adventure Learning Center	\$90,000
HP	Byesville Patriot Park	\$90,000
HQ	Malta Park Improvements	\$90,000
HR	Parma Park Improvements	\$90,000
HS	Perrysville Weltmer Park - Playground	\$85,000
HT	4-H Camp Piedmont Upgrades	\$75,000

HU	Brook Park Central Park	\$75,000
HV	Cuyahoga Heights Willowbrook Connector Trail	\$75,000
HW	Fairborn Memorial Park	\$75,000
HX	Fairview Park Bain Park	\$75,000
HY	Havener Park Improvements	\$75,000
HZ	Independence Pool Facility Improvements	\$75,000
IA	Lancaster Nature Trail at AHA!	\$75,000
IB	Leipsic Buckeye Park	\$75,000
IC	Little Miami River Access and Park Development	\$75,000
ID	Loveland Heights Playground Improvements	\$75,000
IE	Middleport-Pomeroy Walking Path Project Phase IV	\$75,000
IF	Monroe Township Park Playground	\$75,000
IG	Mt. Sterling Mason Park	\$75,000
IH	New Concord Swimming Pool	\$75,000
II	Outdoor Sports Court Revitalization - Springdale	\$75,000
IJ	Sharon Nature Preserve Trails Phase I	\$75,000
IK	Wadsworth Safety Town Park	\$75,000
IL	Voice of America MetroPark Tylersville Road Entrance	\$70,000

IM	Wilhelmina Park Trail and Shelter Project	\$70,000
IN	Ellsworth Hills Learning Lab	\$65,000
IO	Roscoe Village Infrastructure Project	\$60,000
IP	Buckeye Trail East Fork Wildlife Area	\$57,000
IQ	Caldwell Walking Track Expansion	\$55,000
IR	Reservoir Park Pathway Pedestrian Bridge - Deshler	\$52,000
IS	McCulloughs Run - Newton	\$50,000
IT	Bellaire Walking Trail	\$50,000
IU	Big Walnut Trail Extension and Park	\$50,000
IV	Big Walnut Trail SE Columbus - Eastland Area	\$50,000
IW	Brunswick Lake ADA Canoe/Kayak Launch	\$50,000
IX	Bryan George Bible Park	\$50,000
IY	Buckeye Lake Crystal Lagoon and Public Park	\$50,000
IZ	Center Ice Foundation	\$50,000
JA	Cleveland Botanical Garden Public Accessible Garden Path	\$50,000
JB	Concord Township Park Restroom Facility Project	\$50,000
JC	Doylestown Memorial Park	\$50,000
JD	Drews Track Memorial Pump Track Expansion	\$50,000

JE	Glass City Enrichment Center	\$50,000
JF	Greenwich Reservoir Park	\$50,000
JG	Leila McGuire Jeffrey Park Playground	\$50,000
JH	Levitt Pavilion Dayton	\$50,000
JI	Madison Village Dana's Park	\$50,000
JJ	Madison Village Wetland Trail	\$50,000
JK	Martins Ferry Recreation Center- Water Splash Park/Ice Rink	\$50,000
JL	Millersport Lions Park	\$50,000
JM	Moscow Ohio River Stabilization, Phase II	\$50,000
JN	Ohio FFA Camp Muskingum	\$50,000
JO	P&G MLB Cincinnati Reds Youth Academy	\$50,000
JP	Penney Nature Center Improvement Project	\$50,000
JQ	Prairie Trail/Stitt Park Improvements	\$50,000
JR	Caldwell Race Track Upgrades	\$50,000
JS	Richmond Heights Community Park Gazebo	\$50,000
JT	Richwood Park Lynn St. Shelterhouse and Parking	\$50,000
JU	Salt Fork State Park	\$50,000
JV	Shade Community Center Upgrades	\$50,000
JW	Tinker's Creek Trail	\$50,000
JX	Village of Bloomdale Reservoir Project	\$50,000

JY	Wapakoneta Waterpark	\$50,000
JZ	Walton Hills Thomas Young Park	\$48,000
KA	Byrd Township Community Center	\$45,000
KB	Selby Building Revitalization	\$45,000
KC	Village of Dunkirk Splash Pad and Storage Building	\$45,000
KD	Burr Oak State Park	\$44,000
KE	Veterans Memorial Park Accessibility Improvements - Liberty Center	\$42,000
KF	Chippewa Falls Rail Trail Parking Lot	\$40,000
KG	Chippewa Park Shelter House	\$40,000
KH	Gates Mills Community House Improvements	\$40,000
KI	Hartinger Park/Diles Park Playground Improvements	\$40,000
KJ	Fifth Street Park Play Structure and Splash Pad	\$30,000
KK	Keener Park Sledding Hill	\$30,000
KL	Alger Park Upgrades	\$25,000
KM	Blue Heron Park Trail Phase II	\$25,000
KN	Charlement Reservation Stable	\$25,000
KO	Gloria Glens Southwest Park Grading	\$25,000
KP	Pickerington Promenade	\$25,000
KQ	Plymouth Mary Fate Park	\$25,000

KR	Blue Heron Park Flood Mitigation	\$20,000
KS	Hardin County Veterans Memorial Park	\$20,000
KT	Malinta Community Park	\$20,000
KU	Zuck Riparian Preserve Trail	\$18,000
KV	Perrysville Weltmer Park - Electrical	\$15,000
KW	Sardinia Veteran's Community Park Revitalization	\$15,000
KX	Kokosing Gap Trail	\$14,000
KY	Paulding County Park District Floating Pier Addition	\$10,000
KZ	Buckeye Trail Boesel Easement Bridge	\$2,800
LA	Paulding County Park District Boat Launch Improvement	\$2,500
LB	Paulding County Park District	\$1,000
LC	Paulding County Park District Pier Sec. 237.10.	\$1,000

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A	FCC FACILITIES CONSTRUCTION COMMISSION	
B	State Fiscal Recovery Fund (Fund 5CV3)	
C	C230GF ARPA School Security	\$100,000,000
D	TOTAL State Fiscal Recovery Fund	\$100,000,000
E	Administrative Building Fund (Fund 7026)	

F	C23016	Energy Conservation Projects	\$2,000,000
G	C230E5	State Agency Planning/Assessment	\$2,800,000
H	TOTAL Administrative Building Fund		\$4,800,000
I	Cultural and Sports Facilities Building Fund (Fund 7030)		
J	C23024	OHS - Statewide Site Exhibit Renovation	\$475,000
K	C23025	OHS - Statewide Site Repairs	\$1,600,000
L	C23028	OHS - Basic Renovations and Emergency Repairs	\$1,000,000
M	C23032	OHS - Ohio Historical Center Rehabilitation	\$3,000,000
N	C23033	OHS - Stowe House State Memorial	\$1,500,000
O	C23034	OHS - National Afro-American Museum	\$900,000
P	C23057	OHS - Online Portal to Ohio's Heritage	\$400,000
Q	C230C8	OHS - Serpent Mound	\$750,000
R	C230E6	OHS - Exhibits Native American Sites	\$250,000
S	C230EN	OHS - Storage Facility Expansion	\$5,000,000
T	C230EO	OHS - Poindexter Village Museum	\$1,000,000
U	C230FM	Cultural and Sports Facilities Projects	\$51,894,000 <u>\$52,044,000</u>
V	C230FS	OHS - Ohio River Museum New Building	\$3,000,000
W	C230FT	OHS - Statewide Site Security System	\$400,000
X	C230FY	OHS - National Road Museum	\$500,000
Y	C230GG	OHS - Start Westward Monument	\$500,000
Z	C230W7	OHS - Lundy House Restoration	\$1,250,000

AA	C230X1	OHS - Site Energy Conservation	\$300,000
AB	TOTAL Cultural and Sports Facilities Building Fund		\$73,719,000
			<u>\$73,869,000</u>
AC	School Building Program Assistance Fund (Fund 7032)		
AD	C23002	School Building Program Assistance	\$600,000,000
AE	TOTAL School Building Program Assistance Fund		\$600,000,000
AF	Capital IT Projects Fund (Fund 7091)		
AG	C230GF	Data Management Solution	\$3,000,000
AH	TOTAL Capital IT Projects Fund		\$3,000,000
AI	TOTAL ALL FUNDS		\$781,519,000
			<u>\$781,669,000</u>

ARPA SCHOOL SECURITY

(A) The foregoing appropriation item C230GF, ARPA School Security, shall be used by the Facilities Construction Commission to award grants of up to \$100,000 per school building to eligible public school districts and chartered nonpublic schools. Grants shall be awarded according to guidelines adopted by the Commission after consultation with the Ohio Department of Education and the division of Homeland Security of the Department of Public Safety. In awarding grants, the Commission may consider applications submitted by eligible public school districts in response to similar grant programs operated by the Commission that have not been awarded if such applications comply with guidelines adopted under this division.

(B) All grants awarded under division (A) of this section shall comply with requirements of the federal American Rescue Plan Act of 2021, Pub. L. No. 117-2.

(C) As used in division (A) of this section:

(1) "Eligible public school district" means any city, local, exempted village, or joint vocational school district, any community school established under Chapter 3314. of the Revised Code, and any STEM school established under Chapter 3326. of the Revised Code.

(2) "School building" means a classroom facility serving the educational needs of students that has not had construction completed within the prior five years under any of the programs authorized under Chapter 3318. of the Revised Code and that has not received grant funding under the School Safety Grant Program established in S.B. 310 of the 133rd General Assembly and funded by appropriation item C23020, School Safety Grant Program.

(3) "Chartered nonpublic school" means a school that meets standards for nonpublic schools prescribed by the State Board of Education for nonpublic schools pursuant to section 3301.07 of the

Revised Code.

ENERGY CONSERVATION PROJECTS

The foregoing appropriation item C23016, Energy Conservation Projects, shall be used to perform energy conservation renovations, including the United States Environmental Protection Agency's Energy Star Program, in state-owned facilities. Prior to the release of funds for renovation, state agencies shall have performed a comprehensive energy audit for each project. The Facilities Construction Commission shall review and approve proposals from state agencies to use these funds for energy conservation. Public school districts and state-supported and state-assisted institutions of higher education are not eligible for funding from this item.

STATE AGENCY PLANNING/ASSESSMENT

Capital appropriations in ~~this act~~ H.B. 687 of the 134th General Assembly made from appropriation item C230E5, State Agency Planning/Assessment, shall be used by the Facilities Construction Commission to provide assistance to any state agency for assessment, capital planning, and maintenance management.

Sec. 237.13. CULTURAL AND SPORTS FACILITIES PROJECTS

The foregoing appropriation item C230FM, Cultural and Sports Facilities Projects, shall be used to support the projects listed in this section.

	1	2
A	Project List	
B	Columbus Symphony Orchestra	\$2,000,000
C	Findlay Market Garage	\$2,000,000
D	Toledo Museum of Art	\$1,250,000
E	Cincinnati Museum Center STEM - Biomedical and Early Childhood Exhibits	\$1,200,000
F	Allen County Memorial Hall Improvements	\$1,000,000
G	Historic Newark Arcade Renovation	\$1,000,000
H	Eric Mendelsohn Park Synagogue Campus Restoration	\$1,000,000
I	Playhouse Square	\$1,000,000
J	Port Regal Theatre	\$1,000,000

K	Pro Football Hall of Fame	\$1,000,000
L	Rock and Roll Hall of Fame Expansion	\$1,000,000
M	Cleveland Museum of Art Horace Kelley Art Foundation Lobby Renovation Phase II	\$900,000
N	Cleveland Museum of Natural History	\$900,000
O	A.B. Graham Memorial at I-70 and SR 72	\$750,000
P	American Sign Museum	\$750,000
Q	James A. Garfield Memorial Preservation	\$750,000
R	Springfield Art Museum	\$750,000
S	Central Presbyterian Church	\$650,000
T	Emery Theater Restoration	\$650,000
U	Salmon Carter House	\$625,000
V	Athens Hall of Honor Veterans Memorial	\$600,000
W	DeYor Performing Arts Center	\$600,000
X	Fremont Amphitheater Park	\$600,000
Y	National Museum of the Great Lakes Expansion Project	\$600,000
Z	OH WOW! The Roger and Gloria Jones Children's Center for Science and Technology	\$600,000
AA	Akron Art Museum-Center for Creative Learning	\$500,000
AB	Canton Township Palace Theater	\$500,000
AC	Champaign Aviation Museum Improvements	\$500,000
AD	Crawford Auto-Aviation Museum	\$500,000
AE	Day Air Credit Union Ballpark Professional Development License Facility	\$500,000

Standard Improvements		
AF	Dayton Institute of Art	\$500,000
AG	Fort Recovery Opera House	\$500,000
AH	Friends of the St. Marys Theater and Grand Opera House Downtown Revitalization Project	\$500,000
AI	International Soap Box Derby	\$500,000
AJ	Lyric Theater Renovation	\$500,000
AK	Miami Valley Veterans Museum	\$500,000
AL	National Aviation Hall of Fame Innovation Laboratory	\$500,000
AM	National Voice of America Museum of Broadcasting	\$500,000
AN	Ohio Aerospace Institute Building Repair Project	\$500,000
AO	Stan Hywet Hall and Garden	\$500,000
AP	The Barn at Stratford	\$500,000
AQ	York Mason Building Renovation	\$500,000
AR	Brown-Harris Historic Cemetery Preservation	\$450,000
AS	Schuster Center	\$450,000
AT	Taft Museum of Art Preservation Phase II	\$450,000
AU	Clifton Cultural Arts Center	\$400,000
AV	Orange Township Veterans Memorial	\$400,000
AW	Columbus Museum of Art	\$350,000
AX	Fort Laurens Restoration	\$330,000
AY	Cleveland Center for Arts and Technology	\$325,000

AZ	Vandalia Art Park Amphitheater	\$300,000
BA	Butler Art Museum	\$300,000
BB	Champaign County Historical Society-Museum Additions and Renovation	\$300,000
BC	Gloria Theatre and the Urbana Youth Center Improvements	\$300,000
BD	Historic Washington Auditorium Renovation	\$300,000
BE	Jackson Amphitheater	\$300,000
BF	New Franklin Tudor House	\$300,000
BG	Robert (Sonny) Hill Community Center Expansion and Redevelopment Project	\$300,000
BH	Rockwell District Cultural and Arts Amphitheater - Whitehall	\$300,000
BI	Steubenville Grand Theater	\$300,000
BJ	Veterans Memorial Lake Park	\$300,000
BK	Oak Harbor Riverfront	\$275,000
BL	City of Orrville Market West Historic Area	\$250,000
BM	Cranz Farm at Hale Farm and Village	\$250,000
BN	Everts Athletic and Arts Community Center	\$250,000
BO	Findlay Market Infrastructure Renovations	\$250,000
BP	Holmes Center for the Arts	\$250,000
BQ	New London Hileman Community Building Project	\$250,000
BR	Piqua Arts - The Bank	\$250,000
BS	Rickenbacker Boyhood Home	\$250,000
BT	Sandusky State Theatre	\$250,000

BU	Toledo School for the Arts Expansion	\$250,000
BV	Youngstown Heritage Manor	\$250,000
BW	Preble County Historical Society Restoration and Nature Reserve	\$240,000
BX	Pickaway County Memorial Hall	\$225,000
BY	Beck Center	\$200,000
BZ	Cincinnati Carriage House Renovations	\$200,000
CA	Complete Cozad - Health Hospitality Campus	\$200,000
CB	East Liverpool Revitalization Project	\$200,000
CC	Grant Sawyer Carriage House	\$200,000
CD	Lorain Palace Theatre	\$200,000
CE	Marion Heritage Hall	\$200,000
CF	Painesville Amphitheater	\$200,000
CG	Karamu House Educational Wing Renovations	\$175,000
CH	McDowell-Phillips House Museum	\$175,000
CI	McKinley Presidential Library Upgrades	\$171,000
CJ	Grafton Veterans Memorial	\$150,000
CK	Historic Ohio State Reformatory Tour Site Upgrade and Expansion	\$150,000
CL	Johnstown Amphitheater	\$150,000
CM	Marion Women's Club	\$150,000
CN	Necco Center Campus	\$150,000
CO	Nuestra Gente Community Center	\$150,000
CP	Powell Education Center	\$150,000

CQ	St. Clairsville Train Depot	\$150,000
CR	Tecumseh! Actors Village Improvements	\$150,000
CS	Van Wert Area Performing Arts Annex Workshop	\$150,000
CT	Village of Richwood Opera House Restoration	\$150,000
CU	Woodsfield Monroe Theatre	\$135,000
CV	Pump House Center for the Arts	\$127,000
CW	Beach Park Railway Museum	\$125,000
CX	Ensemble Theatre of Cincinnati	\$125,000
CY	Forever Dads Historic Building Restoration	\$125,000
CZ	John and Iris Hathaway Education and Community Center	\$125,000
DA	Logan Theater Renovation	\$125,000
DB	<u>Anchorage Rehabilitation Phase III</u>	<u>\$100,000</u>
DC	Armstrong Air and Space Museum	\$100,000
DD	Barker House Stabilization Project	\$100,000
DE	Boonshoft Museum of Discovery	\$100,000
DF	Bowling Green Oak Street Theater	\$100,000
DG	Chagrin Falls Historical Society	\$100,000
DH	Columbus College of Art and Design Youth and Community Learning Hub	\$100,000
DI	Dairy Barn Arts Center	\$100,000
DJ	Delaware Arts Castle Mason Repairs	\$100,000
DK	Downtown Marion Community Culture and Entertainment Zone	\$100,000
DL	Dublin Arts Council - Muirfield Drive Project	\$100,000

DM	Evendale Cultural Arts Center - ADA Compliance	\$100,000
DN	Fayette County Museum	\$100,000
DO	Federal Valley Resource Center Improvements	\$100,000
DP	Firelands Historical Society Expansion	\$100,000
DQ	Galion Big Four Depot Renovation	\$100,000
DR	Historic Hoover Auditorium Renovation	\$100,000
DS	Historic Sidney Theater Phase II	\$100,000
DT	Hotel McArthur	\$100,000
DU	Jacob Miller Tavern	\$100,000
DV	Kol Israel Foundation Holocaust Memorial	\$100,000
DW	Lilly Weston House	\$100,000
DX	Louis Sullivan Building	\$100,000
DY	Macedonia Missionary Baptist Church Renovation	\$100,000
DZ	Middletown Entertainment and Sports Venue	\$100,000
EA	North Ridgeville Veterans Memorial	\$100,000
EB	Port Clinton Arts Garage	\$100,000
EC	Portage Riverwalk Arts Infrastructure - Oak Harbor	\$100,000
ED	Ro-Na Theater Entertainment and Performing Arts Theater	\$100,000
EE	Strand Theatre	\$100,000
EF	Swanton Memorial Park Improvements	\$100,000
EG	Walnut Hills Creative Campus	\$100,000
EH	Wellston Sport Complex	\$100,000

EI	Zoar <u>Dennison</u> Community Auditorium Accessibility	\$95,000
EJ	Arts and Education Campus Improvements - Silverton	\$90,000
EK	Georgetown Hall - Adena	\$90,000
EL	Sugarcreek Township Veterans Memorial	\$90,000
EM	Case Barlow Farm	\$80,000
EN	Highland House Museum	\$77,000
EO	Boys and Girls Club - HVAC and Roof Repair - Orrville	\$75,000
EP	Danny Thomas Park Amphitheater	\$75,000
EQ	Hudson Historic Boy Scout Cabin	\$75,000
ER	Pleasant Square Community Center	\$75,000
ES	Tarlton Community Building	\$75,000
ET	Warren County Community Services	\$75,000
EU	Massillon Museum Fire Monitoring System	\$68,000
EV	Pike Heritage Museum	\$60,000
EW	Allen County Museum	\$50,000
EX	Willoughby Arts Education and Performing Arts Center	\$50,000
EY	Fairfield County Historical Society Goslin Room	\$50,000
EZ	G.A.R. Hall Historic Rehabilitation	\$50,000
FA	Gallipolis Railroad Freight Station Museum	\$50,000
FB	Grand Army of the Republic Hall	\$50,000
FC	Grant Memorial Building, Phase II	\$50,000
FD	Grant Presidential Sculpture	\$50,000

FE	History Manor Renovation and Reinterpretation - Wauseon	\$50,000
FF	Libbey House	\$50,000
FG	Mansard Building Project	\$50,000
FH	Mansfield Art Center Pavilion	\$50,000
FI	O.P. Chaney/Historic Mill	\$50,000
FJ	Oviatt House	\$50,000
FK	Railroad Museum Upgrades - Bradford	\$50,000
FL	<u>SAM Center Upgrades</u>	<u>\$50,000</u>
FM	Spring Hill	\$50,000
FN	Trumpet in the Land Outdoor Drama Tower Project	\$50,000
FO	Westfield Center Community Center ADA Improvement Project	\$50,000
FP	Zanesville Gateway District	\$50,000
FQ	Zanesville Museum of Art Facility EIFS Repairs and HVAC Replacement	\$50,000
FR	Hardin County Armory	\$45,000
FS	Genoa One Room School House	\$40,000
FT	Victorian House Museum	\$35,000
FU	Convoy Opera House Annex Restoration	\$31,000
FV	Stuart's Opera House	\$30,000
FW	Dayton Contemporary Dance Arts and Cultural Center	\$25,000
FX	Ohio Glass Museum	\$25,000
FY	Peoples Bank Theatre	\$25,000
FZ	Poland Historical Society	\$25,000

GA	Village of Garrettsville Cemetery	\$25,000
GB	Scioto County Heritage Museum Restoration	\$10,000

SECTION 615.02. That existing Sections 207.15, 221.10, 221.13, 223.10, 223.15, 237.10, and 237.13 of H.B. 687 of the 134th General Assembly are hereby repealed.

SECTION 701.10. (A) As used in this section:

(1) "Performing arts organization" means any institution that satisfies all of the following:

- (a) Its principal place of business is in this state.
- (b) Its primary purpose is to produce or present performances in music, comedy, the performing arts, or related fields.
- (c) It is operated by or partially funded by a political subdivision of this state, a state institution of higher education, or a charitable organization.
- (d) If it is operated by or partially funded by a political subdivision of this state or a state institution of higher education, it receives at least a majority of its funding from sources other than that subdivision or institution.
- (e) If it is operated by a state institution of higher education, its managing board is independent of that institution's board of trustees and it does not present work exclusively by or for students.

(f) It manages its own budget.

(g) It has an annual, independent audit.

(2) "Cultural arts museum" means any museum that satisfies all of the following:

- (a) It is located in this state.
- (b) Its primary purpose is to exhibit or present, for artistic or aesthetic purposes, property, including such property related to painting, drawing, design, sculpture making, ceramic making, printmaking, photography, video and filmmaking, graphic design, architecture, textiles, performing arts, and preserving and interpreting the history, art, and culture of popular music and multidisciplinary art forms.

(c) The operator of the museum meets all of the criteria described in divisions (A)(1)(c) to (g) of this section.

(3) "Charitable organization" means an organization described under section 501(c)(3) of the Internal Revenue Code and exempt from federal income taxation under section 501(a) of the Internal Revenue Code.

(4) "State institution of higher education" has the same meaning as in section 3345.011 of the Revised Code.

(B) A performing arts organization or the operator of a cultural arts museum may apply to the Director of Development for a grant under this section. The application shall be submitted on a form and in the manner prescribed by the Director not later than thirty days after the effective date of this section.

The application shall, at minimum, include the following:

(1) Documentation establishing the organization's or the museum's operating budget for the most recently-concluded calendar year;

(2) Information and documentation detailing the organization's or operator's intended use of the requested grant funds;

(3) Any other information and documentation sufficient to establish that the organization or the museum meets the eligibility criteria prescribed by this section.

(C) The Director shall review and make a determination on each application submitted under division (B) of this section within thirty days of receipt. The Director may approve the application and award a grant to such organization or the operator of such museum. When awarding grants to eligible recipients, and when determining the amount of such grants, the Director shall give priority to organizations and operators of museums that did not receive funding from the Ohio Arts Council pursuant to the "Coronavirus Aid, Relief, and Economic Security (CARES) Act," Pub. L. No. 116-136.

(D) Grants awarded under this section shall be used for one or more of the following purposes:

(1) Employee compensation, excluding bonuses;

(2) Employee recruitment, rehiring, and training expenses;

(3) Rent or mortgage payments;

(4) Operating costs;

(5) Capital expenditures.

SECTION 701.30. The amendment by this act of section 149.311 of the Revised Code applies to applications filed with the Director of Development under division (B) of that section on or after the effective date of this section.

SECTION 735.10. The amendments made by this act to sections 3505.183 and 3509.05 of the Revised Code supersede any conflicting provisions of those sections, as amended by H.B. 458 of the 134th General Assembly.

SECTION 751.10. (A) As used in this section:

(1) "CMS" means the United States Centers for Medicare and Medicaid Services.

(2) "Entity" has the same meaning as in 42 C.F.R. 460.10.

(3) "PACE center," "PACE organization," "participant," and "state administering agency" have the same meanings as in 42 C.F.R. 460.6.

(B)(1) Not later than one hundred twenty days after the effective date of this section, the Department of Aging shall issue a request for proposals from any entity interested in becoming a PACE organization, including for service areas in the counties, or contiguous zip codes within the counties, or extending from the counties, of Franklin, Hamilton, Montgomery, Lorain, Lucas, and Summit. Proposals shall be submitted to the Department not later than ninety days after the date the Department issues the request for proposals.

(2) Division (B)(1) of this section does not prevent the Department from expanding the PACE program outside of the process required by that division, including by issuing other requests for proposals.

(C) To be eligible for approval by the Department to become a PACE organization, an entity that submits a proposal pursuant to division (B)(1) of this section shall meet all of the following requirements:

(1) The entity provides a feasibility study of its proposed service area to the Department.

(2) The entity has a current, valid provider agreement, as defined in section 5164.01 of the Revised Code, or will be eligible to enter into a provider agreement by the time that the entity will begin providing services under the PACE program.

(3) The entity meets all federal requirements applicable to PACE organizations.

(4) The entity demonstrates to the satisfaction of the Department that the organization has experience providing health care services to frail older adults and that each member of the entity's staff, including employees and contractors, complies with 42 C.F.R. 460.64.

(5) The entity has a facility suitable to be a PACE center, or plans to acquire, build, or expand a facility suitable to be a PACE center prior to beginning services, in its proposed service area, as described in the request for proposals process.

(6) The entity meets any additional requirements in rules adopted by the Department pursuant to division (G) of this section.

(D) The Department shall review all proposals submitted in accordance with division (B)(1) of this section. For at least each of the six service areas identified in division (C) of this section, the Department shall determine from the proposals which entities it considers qualified to become PACE organizations for each service area. The determination shall be made not later than nine months after the date the Department issues the request for proposals.

(E) An entity considered by the Department as qualified to become a PACE organization may apply to CMS to become a PACE organization. The Department shall provide support to any such organization that applies to CMS, by complying with federal requirements.

(F) Each entity approved to become a PACE organization by CMS shall begin providing services to participants not later than two years after the entity receives notice of its approval from CMS, consistent with federal financial participation.

(G) The Director of Aging may adopt rules to implement this section. The rules shall be adopted in accordance with Chapter 119. of the Revised Code.

SECTION 751.20. (A) The Medicaid Director shall make a one-time payment to each freestanding dialysis center that is licensed under section 3702.30 of the Revised Code and in good standing with the Department of Health. The payment shall be made in accordance with the formula set forth in division (C) of this section and used by freestanding dialysis centers exclusively for direct care staff compensation, including retention bonus payments, overtime pay and shift differential payments, staff recruitment costs, and incentive payments for new hires.

(B) The payment made pursuant to this section shall not be used by a freestanding dialysis center to pay: contract workers; temporary staff supplied through or by a staffing agency; or facility administrators, executive staff, or owners. The Medicaid Director may recover any payment used for

purposes other than as specified in this section.

(C) The amount of the payment made to a freestanding dialysis center as provided under this section shall be determined in accordance with this division. The Department of Medicaid shall calculate the total value of claims paid to all freestanding dialysis centers eligible under division (A) of this section, as compared to the total value of all claims paid to each eligible freestanding dialysis center, for services rendered during the period of July 1, 2020, through June 30, 2021. Based on those amounts, the Department shall determine for each eligible freestanding dialysis center the percentage of services provided by each center. The Director shall use that percentage in allocating funds appropriated for the purposes of this section.

(D) The Director may adopt rules as the Director determines necessary to implement this section. Any rules adopted shall be in accordance with Chapter 119. of the Revised Code.

SECTION 751.30. (A) As used in this section: "ancillary and support costs," "capital costs," "cost center," "direct care costs," "nursing facility," "provider," and "tax costs" have the same meanings as in section 5165.01 of the Revised Code.

(B) Notwithstanding the rebasing requirements of section 5165.36 of the Revised Code as amended by this act and Section 333.240 of H.B. 110 of the 134th General Assembly, it is the intent of the General Assembly to require in the main operating budget of the 135th General Assembly a rebasing of the direct care cost, ancillary and support cost, and tax cost centers, to be effective July 1, 2023. In the rebasing, the Department will use data from nursing facility cost reports from calendar year 2022 filed with the Department pursuant to section 5165.10 of the Revised Code.

(C) It is the intent of the General Assembly to require the Department of Medicaid and industry stakeholders together to develop both of the following detailed legislative proposals and submit the proposals to the General Assembly pursuant to section 101.68 of the Revised Code as follows:

- (1) Not later than October 1, 2023, a proposal for replacing the current formula for calculating nursing facility's capital costs with a formula that utilizes a fair rental value methodology;
- (2) Not later than June 1, 2023, a proposal to provide a reimbursement incentive for nursing facility providers for utilizing private rooms for their residents.

SECTION 751.40. HOSPITAL WORKFORCE INCENTIVE PAYMENTS

For the purposes described in this section and notwithstanding section 5164.48 of the Revised Code, the Medicaid Director may make payments to hospitals that are Medicaid providers, as defined in section 5164.01 of the Revised Code, and are general, acute-care hospitals in good standing classified by the Department of Medicaid as a critical access hospital or a rural hospital. A hospital shall use the payments exclusively for direct care staff compensation, which may include staff retention bonus payments, overtime pay and shift differential payments, staff recruitment costs, and new hire incentive payments.

(A) All funds distributed under this section are in addition to the Medicaid payment rates set forth in Chapter 5164. of the Revised Code.

(B) No funds under this section shall be paid to any of the following:

- (1) Contract workers;
- (2) Staff supplied by or through a staffing agency;
- (3) Hospital administrators;
- (4) Hospital executive staff;
- (5) Hospital owners.

(C) The Medicaid Director may recover any funds that are used for any purpose other than as specified in this section.

SECTION 757.01. (A) As used in this section:

(1) "Qualifying delinquent taxes and fees" means any of the following taxes or fees that were due and payable from any person as of the effective date of this section, were unreported or underreported, and remain unpaid:

(a) Any state tax or fee levied under Chapter 128., 3734., 3769., 4301., 4303., 4305., 5726., 5727., 5728., 5735., 5736., 5743., 5747., 5749., 5751., or 5753. of the Revised Code, including the taxes required to be withheld under Chapter 5747. of the Revised Code;

(b) Any sales and use tax levied under section 5739.02, 5739.021, 5739.023, 5739.026, 5741.02, 5741.021, 5741.022, or 5741.023 of the Revised Code.

(2) "Qualifying delinquent taxes and fees" does not include any tax or fee for which a notice of assessment or audit has been issued, for which a bill has been issued, which relates to a period that ends after the effective date of this section, or for which an audit has been conducted or is currently being conducted.

(B) At any time in calendar year 2023 before November 1, 2023, the Director of Budget and Management may determine that it is necessary for the state to administer a tax amnesty program. The Director shall make that determination only if the Director finds that the General Revenue Fund will require additional proceeds from the amnesty program in order to meet obligations required to be paid from that fund in calendar year 2023.

If the Director determines that a tax amnesty is necessary, the Director shall certify the Director's finding to the Tax Commissioner, the Governor, the President and Minority Leader of the Senate, and the Speaker and Minority Leader of the House of Representatives.

(C) If the Tax Commissioner receives the certification under division (B) of this section, the Commissioner shall establish and administer a tax and fee amnesty program with respect to qualifying delinquent taxes and fees. The program shall operate during two consecutive months in 2023, as designated by the Commissioner. The Commissioner shall issue forms and instructions and take other actions necessary to implement the program. The Commissioner shall publicize the program so as to maximize public awareness and participation in the program.

(2) During the program, if a person pays the full amount of qualifying delinquent taxes and fees owed by that person less any interest and penalties that have accrued as a result of the person failing to pay those taxes and fees in a timely fashion, the Tax Commissioner shall waive or abate all applicable interest and penalties that accrued on the qualifying delinquent taxes and fees.

(3) The Tax Commissioner may require a person participating in the program to file returns or reports, including amended returns and reports, in connection with the person's payment of qualifying delinquent taxes and fees.

(4) A person who participates in the program and pays in full any outstanding qualifying delinquent tax or fee in accordance with this section shall not be subject to any criminal prosecution or any civil action with respect to that tax or fee, and no assessment shall thereafter be issued against that person with respect to that tax or fee. This division does not prohibit prosecution, a civil action, or an assessment against such a person with respect to a tax or fee that is due or payable on or after the effective date of this section.

(5) Except as otherwise required under Section 290.10 of this act, taxes and fees collected under the program shall be credited, distributed, and used in the same manner as other taxes and fees of the same type that were timely collected under the applicable provision of the Revised Code.

SECTION 757.20. The amendment by this act of section 5713.03 of the Revised Code applies to tax year 2023 and every tax year thereafter.

SECTION 812.10. The amendments by this act to Section 701.70 of H.B. 110 of the 134th General Assembly are exempt from the referendum under Ohio Constitution, Article II, Section 1d because their implementation depends on appropriations contained in this act and therefore they take effect immediately when this act becomes law.

SECTION 820.10. The General Assembly, applying the principle stated in division (B) of section 1.52 of the Revised Code that amendments are to be harmonized if reasonably capable of simultaneous operation, finds that the following sections, presented in this act as composites of the sections as amended by the acts indicated, are the resulting versions of the sections in effect prior to the effective date of the sections as presented in this act:

Section 5747.01 of the Revised Code as amended by both H.B. 515 and S.B. 246 of the 134th General Assembly.

Section 5747.98 of the Revised Code as amended by H.B. 95, S.B. 166, and S.B. 246, all of the 134th General Assembly.

Speaker _____ *of the House of Representatives.*

President _____ *of the Senate.*

Passed _____, 20____

Approved _____, 20____

Governor.

The section numbering of law of a general and permanent nature is complete and in conformity with the Revised Code.

Director, Legislative Service Commission.

Filed in the office of the Secretary of State at Columbus, Ohio, on the ____ day of _____, A. D. 20 ____.

Secretary of State.

File No. _____ Effective Date _____