(136th General Assembly)
(Amended Substitute House Bill Number 96)

AN ACT

To amend sections 3.15, 9.03, 9.07, 9.239, 9.24, 9.27, 9.28, 9.312, 9.331, 9.334, 9.35, 9.67, 9.681, 9.821, 101.30, 101.352, 101.53, 101.63, 101.65, 101.82, 101.83, 101.84, 102.02, 103.05, 103.051, 103.13, 103.65, 106.02, 106.021, 106.023, 106.024, 106.031, 107.03, 107.032, 107.033, 107.12, 109.02, 109.71, 109.73, 109.77, 109.803, 111.15, 111.27, 113.05, 113.13, 113.40, 113.51, 113.53, 113.78, 117.11, 117.38, 117.44, 117.56, 119.03, 119.04, 120.06, 120.08, 121.02, 121.03, 121.085, 121.22, 121.35, 121.36, 121.37, 121.93, 121.931, 121.95, 121.951, 121.953, 122.09, 122.14, 122.175, 122.1710, 122.41, 122.42, 122.47, 122.49, 122.53, 122.571, 122.59, 122.631, 122.632, 122.633, 122.6510, 122.6511, 122.6512, 122.66, 122.67, 122.68, 122.681, 122.69, 122.70, 122.701, 122.702, 122.84, 122.85, 122.86, 123.10, 123.28, 123.281, 124.02, 124.07, 124.135, 124.1310, 124.1312, 124.152, 124.385, 125.01, 125.041, 125.071, 125.11, 125.111, 125.13, 125.183, 125.31, 125.42, 125.58, 125.95, 126.24, 126.42, 126.60, 126.62, 127.12, 127.13, 127.16, 128.021, 128.41, 128.46, 128.54, 131.01, 131.02, 131.35, 131.43, 131.50, 131.51, 133.18, 135.01, 135.03, 135.143, 135.18, 135.35, 135.70, 135.71, 141.04, 145.012, 145.054, 145.055, 145.09, 145.091, 145.99, 148.01, 148.02, 148.04, 148.041, 148.042, 148.05, 148.10, 149.011, 149.10, 149.30, 149.3010, 149.311, 149.38, 149.43, 153.01, 153.07, 153.08, 153.09, 153.12, 153.13, 153.14, 153.501, 153.502, 153.54, 153.59, 153.63, 153.693, 155.33, 155.34, 163.01, 164.01, 164.05, 164.06, 164.08, 164.14, 165.04, 166.01, 166.02, 166.03, 166.08, 166.12, 166.17, 169.01, 169.05, 169.08, 169.13, 173.38, 173.381, 173.391, 173.50, 173.525, 175.16, 175.17, 303.12, 305.021, 305.03, 306.32, 306.322, 306.43, 307.05, 307.673, 307.696, 307.697, 307.86, 307.985, 308.13, 311.14, 317.20, 319.04, 319.202, 319.301, 319.302, 321.03, 323.131, 323.152, 323.153, 323.155, 323.156, 323.158, 323.611, 325.18, 325.25, 340.01, 340.011, 340.02, 340.021, 340.022, 340.03, 340.032, 340.034, 340.036, 340.037, 340.04, 340.041, 340.05, 340.07, 340.08, 340.09, 340.12, 340.13, 340.16, 345.01, 345.03, 345.04, 349.01, 355.04, 501.09, 501.11, 504.14, 505.24, 505.37, 505.48, 505.481, 507.09, 507.12, 511.28, 511.34, 513.18, 519.12, 523.06, 703.331, 703.34, 717.051, 718.01, 718.031, 718.05, 718.12, 718.13, 718.19, 718.85, 718.88, 718.90, 718.91, 731.14, 731.141, 731.29, 733.81, 735.05, 742.043, 742.044, 742.99, 749.31, 755.181, 901.43, 904.02, 904.04, 905.32, 905.57, 907.13, 907.14, 909.01, 909.02, 909.07, 909.08, 909.09, 909.13, 911.02, 913.23, 915.16, 915.24, 921.01, 921.02, 921.06, 921.09, 921.11, 921.12, 921.13,

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921.14, 921.16, 921.23, 921.24, 923.42, 923.44, 923.51, 924.01, 924.30, 924.51, 927.53, 928.02, 928.03, 928.04, 935.06, 935.07, 935.09, 935.10, 935.16, 935.17, 935.20, 935.24, 943.04, 943.16, 943.26, 943.99, 956.07, 956.10, 956.13, 956.16, 956.18, 956.21, 956.22, 956.23, 1311.04, 1311.252, 1317.05, 1317.06, 1321.21, 1347.08, 1509.02, 1509.07, 1509.071, 1509.13, 1509.36, 1509.38, 1517.11, 1531.01, 1533.10, 1533.11, 1533.111, 1533.13, 1533.131, 1533.32, 1545.041, 1545.21, 1546.04, 1547.54, 1548.06, 1561.13, 1561.16, 1561.23, 1561.46, 1561.48, 1701.04, 1701.07, 1703.041, 1707.01, 1707.14, 1707.47, 1711.30, 1713.03, 1901.123, 1901.26, 1907.143, 1907.24, 2101.11, 2101.16, 2108.34, 2151.27, 2151.311, 2151.316, 2151.356, 2151.3527, 2151.416, 2151.4115, 2151.421, 2151.423, 2151.424, 2151.45, 2151.451, 2151.452, 2151.453, 2152.26, 2303.12, 2303.201, 2303.26, 2307.66, 2329.66, 2501.16, 2743.03, 2907.15, 2913.401, 2915.01, 2917.211, 2919.171, 2919.19, 2921.13, 2921.36, 2921.41, 2925.14, 2933.32, 2949.12, 2951.041, 2953.32, 2967.14, 2967.18, 2967.26, 2967.271, 2967.28, 2969.13, 2981.02, 3101.08, 3105.171, 3105.63, 3107.01, 3107.012, 3107.031, 3107.033, 3107.034, 3107.062, 3107.063, 3107.064, 3107.065, 3107.38, 3107.391, 3109.14, 3109.171, 3109.172, 3109.173, 3109.178, 3115.201, 3119.01, 3121.441, 3123.89, 3123.90, 3301.01, 3301.02, 3301.03, 3301.06, 3301.071, 3301.074, 3301.079, 3301.0711, 3301.0712, 3301.0714, 3301.0715, 3301.0723, 3301.0727, 3301.136, 3301.17, 3301.541, 3301.57, 3302.03, 3302.034, 3302.20, 3302.42, 3305.05, 3305.053, 3307.044, 3307.05, 3307.06, 3307.07, 3307.073, 3307.074, 3307.10, 3307.11, 3307.27, 3307.99, 3309.073, 3309.074, 3309.47, 3309.99, 3310.033, 3310.41, 3310.51, 3310.52, 3310.58, 3310.64, 3311.053, 3311.50, 3313.27, 3313.413, 3313.46, 3313.489, 3313.5313, 3313.603, 3313.608, 3313.609, 3313.6013, 3313.6022, 3313.6028, 3313.618, 3313.6113, 3313.6114, 3313.64, 3313.753, 3313.90, 3313.975, 3313.98, 3314.011, 3314.013, 3314.015, 3314.016, 3314.017, 3314.02, 3314.021, 3314.03, 3314.034, 3314.038, 3314.05, 3314.07, 3314.08, 3314.19, 3314.191, 3314.261, 3314.29, 3314.35, 3314.351, 3314.36, 3314.361, 3314.381, 3314.382, 3315.18, 3315.181, 3316.031, 3316.041, 3316.043, 3316.06, 3316.08, 3316.16, 3317.01, 3317.011, 3317.012, 3317.014, 3317.016, 3317.017, 3317.018, 3317.019, 3317.0110, 3317.02, 3317.021, 3317.022, 3317.024, 3317.026, 3317.0212, 3317.0213, 3317.0215, 3317.0217, 3317.03, 3317.035, 3317.051, 3317.06, 3317.11, 3317.16, 3317.161, 3317.162, 3317.163, 3317.20, 3317.201, 3317.22, 3317.25, 3318.01, 3318.032, 3318.051, 3318.06, 3318.061, 3318.062, 3318.063, 3318.12, 3318.361, 3318.40, 3318.45, 3318.48, 3319.073, 3319.088, 3319.111, 3319.223, 3319.236, 3319.263, 3319.29, 3319.301, 3319.311, 3319.51, 3320.04, 3321.16, 3321.19, 3321.22, 3323.32, 3325.08, 3325.16, 3325.17,

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4758.40, 4758.41, 4758.42, 4758.43, 4758.44, 4758.45, 4758.52, 4758.54, 4758.55, 4758.56, 4758.57, 4758.59, 4758.99, 4759.07, 4759.99, 4760.13, 4760.99, 4761.09, 4761.99, 4762.13, 4762.99, 4765.11, 4765.55, 4767.10, 4772.20, 4772.21, 4772.23, 4772.99, 4774.13, 4774.99, 4778.14, 4778.99, 4785.041, 4903.10, 4905.311, 4906.07, 4911.18, 4921.01, 4923.01, 4927.01, 4928.05, 4928.06, 4928.102, 4928.34, 4928.43, 4928.51, 4928.52, 4928.53, 4928.54, 4928.542, 4928.543, 4928.544, 4928.55, 4928.56, 4928.58, 4928.61, 4928.62, 4928.63, 4928.66, 4928.75, 4928.86, 4981.02, 5101.101, 5101.13, 5101.131, 5101.132, 5101.133, 5101.134, 5101.135, 5101.136, 5101.137, 5101.14, 5101.141, 5101.142, 5101.145, 5101.146, 5101.1410, 5101.1411, 5101.1412, 5101.1413, 5101.1414, 5101.1415, 5101.1416, 5101.1417, 5101.1418, 5101.19, 5101.191, 5101.192, 5101.193, 5101.194, 5101.211, 5101.212, 5101.215, 5101.222, 5101.242, 5101.26, 5101.272, 5101.273, 5101.28, 5101.30, 5101.33, 5101.342, 5101.35, 5101.351, 5101.38, 5101.461, 5101.542, 5101.80, 5101.801, 5101.802, 5101.805, 5101.85, 5101.853, 5101.854, 5101.856, 5101.88, 5101.885, 5101.886, 5101.887, 5101.8812, 5101.89, 5101.891, 5101.892, 5101.893, 5101.894, 5101.895, 5101.897, 5101.899, 5101.98, 5101.99, 5103.02, 5103.021, 5103.0329, 5103.15, 5103.155, 5103.18, 5103.30, 5103.32, 5103.41, 5104.01, 5104.12, 5104.29, 5104.30, 5104.32, 5104.34, 5104.36, 5104.37, 5104.38, 5104.41, 5104.50, 5104.99, 5117.07, 5117.12, 5119.01, 5119.011, 5119.04, 5119.05, 5119.051, 5119.06, 5119.07, 5119.08, 5119.091, 5119.10, 5119.11, 5119.14, 5119.141, 5119.15, 5119.161, 5119.17, 5119.18, 5119.181, 5119.182, 5119.184, 5119.185, 5119.186, 5119.187, 5119.188, 5119.19, 5119.20, 5119.201, 5119.21, 5119.22, 5119.221, 5119.23, 5119.24, 5119.25, 5119.27, 5119.28, 5119.29, 5119.30, 5119.31, 5119.311, 5119.32, 5119.33, 5119.331, 5119.332, 5119.333, 5119.334, 5119.34, 5119.342, 5119.343, 5119.35, 5119.36, 5119.362, 5119.363, 5119.364, 5119.365, 5119.366, 5119.367, 5119.368, 5119.37, 5119.371, 5119.38, 5119.39, 5119.391, 5119.392, 5119.393, 5119.394, 5119.395, 5119.397, 5119.40, 5119.41, 5119.42, 5119.421, 5119.43, 5119.431, 5119.44, 5119.45, 5119.46, 5119.47, 5119.48, 5119.49, 5119.50, 5119.51, 5119.52, 5119.54, 5119.55, 5119.56, 5119.60, 5119.61, 5119.71, 5119.82, 5119.85, 5119.89, 5119.90, 5119.99, 5120.034, 5120.035, 5120.16, 5120.173, 5120.21, 5120.51, 5121.30, 5121.32, 5121.33, 5121.34, 5121.41, 5121.43, 5122.01, 5122.03, 5122.10, 5122.15, 5122.20, 5122.21, 5122.23, 5122.26, 5122.27, 5122.31, 5122.32, 5122.33, 5122.341, 5122.36, 5122.44, 5122.45, 5122.46, 5122.47, 5123.081, 5123.16, 5123.168, 5123.169, 5123.191, 5123.41, 5123.42, 5123.47, 5124.15, 5139.05, 5139.08, 5139.12, 5139.14, 5139.34, 5145.162, 5153.10, 5153.122, 5153.16, 5153.163, 5160.37, 5162.13.

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5162.132, 5162.133, 5162.134, 5162.136, 5162.1310, 5162.70, 5162.82, 5163.03, 5163.091, 5163.093, 5163.094, 5163.098, 5163.30, 5163.33, 5165.19, 5165.192, 5165.26, 5166.03, 5167.01, 5167.03, 5167.123, 5167.24, 5168.08, 5168.11, 5168.22, 5168.25, 5168.90, 5180.14, 5180.17, 5180.20, 5180.21, 5180.22, 5310.06, 5310.47, 5323.02, 5501.91, 5502.262, 5502.29, 5502.30, 5502.41, 5503.02, 5505.045, 5505.046, 5505.99, 5525.03, 5537.01, 5537.02, 5537.03, 5537.27, 5540.02, 5595.02, 5701.11, 5703.052, 5703.19, 5703.21, 5703.37, 5703.70, 5705.01, 5705.03, 5705.12, 5705.121, 5705.13, 5705.131, 5705.132, 5705.14, 5705.194, 5705.199, 5705.21, 5705.212, 5705.213, 5705.215, 5705.217, 5705.218, 5705.219, 5705.2111, 5705.2114, 5705.221, 5705.222, 5705.233, 5705.25, 5705.251, 5705.261, 5705.27, 5705.28, 5705.29, 5705.30, 5705.31, 5705.314, 5705.32, 5705.321, 5705.35, 5705.36, 5705.37, 5705.38, 5705.391, 5705.40, 5705.412, 5705.55, 5709.081, 5709.212, 5709.92, 5709.93, 5715.19, 5717.01, 5725.01, 5725.23, 5725.35, 5725.38, 5726.03, 5726.20, 5726.61, 5726.98, 5727.111, 5727.26, 5727.38, 5727.42, 5727.47, 5727.48, 5727.89, 5728.10, 5729.10, 5729.18, 5729.21, 5735.12, 5736.09, 5739.01, 5739.011, 5739.02, 5739.03, 5739.07, 5739.09, 5739.092, 5739.101, 5739.12, 5739.13, 5739.132, 5739.31, 5743.021, 5743.024, 5743.081, 5743.323, 5743.52, 5743.54, 5743.55, 5743.56, 5743.57, 5743.59, 5743.60, 5743.62, 5743.63, 5743.64, 5745.03, 5745.04, 5745.09, 5745.12, 5747.01, 5747.02, 5747.021, 5747.025, 5747.05, 5747.062, 5747.063, 5747.064, 5747.07, 5747.071, 5747.08, 5747.09, 5747.10, 5747.13, 5747.38, 5747.39, 5747.40, 5747.43, 5747.502, 5747.51, 5747.72, 5747.85, 5747.86, 5747.98, 5748.01, 5748.02, 5748.021, 5748.03, 5748.04, 5748.08, 5748.081, 5748.09, 5749.02, 5749.07, 5751.02, 5751.09, 5751.53, 5751.98, 5753.031, 5753.07, 5907.11, 5907.17, 5923.30, 6101.53, 6101.54, 6101.55, 6111.01, and 6111.04; to amend, for the purpose of adopting new section numbers as indicated in parentheses, sections 103.412 (103.411), 103.414 (103.412), 103.73 (109.39), 122.66 (5101.311), 122.67 (5101.312), 122.68 (5101.313), 122.681 (5101.314), 122.69 (5101.315), 122.70 (5101.316), 122.701 (5101.317), 122.702 (5101.318), 3517.152 (3517.14), 3517.153 (3517.15), 3517.154 (3517.16), 3517.155 (3517.17), 3517.157 (3517.18), 3517.992 (3517.99), 3517.993 (3517.171), 3701.65 (5180.72), 3738.01 (5180.27), 3738.02 (5180.271), 3738.03 (5180.272), 3738.04 (5180.273), 3738.05 (5180.274), 3738.06 (5180.275), 3738.07 (5180.276), 3738.08 (5180.277), 3738.09 (5180.278), 5101.13 (5180.40), 5101.131 (5180.401), 5101.132 (5180.402), 5101.133 (5180.403), 5101.134 (5180.404), 5101.135 (5180.405), 5101.136 (5180.406), 5101.137 (5180.407), 5101.14 (5180.41), 5101.141 (5180.42), 5101.142 (5180.421), 5101.144 (5180.411), 5101.145

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Mike DeWine

(5180.422), 5101.146 (5180.423), 5101.147 (5180.424), 5101.148 (5180.425), 5101.149 (5180.426), 5101.1410 (5180.427), 5101.1411 (5180.428), 5101.1412 (5180.429), 5101.1413 (5180.4210), 5101.1414 (5180.4211), 5101.1415 (5180.4212), 5101.1416 (5180.4213), 5101.1417 (5180.4214), 5101.1418 (5180.43), 5101.15 (5180.44), 5101.19 (5180.45), 5101.191 (5180.451), 5101.192 (5180.452), 5101.193 (5180.453), 5101.194 (5180.454), 5101.34 (5180.70), 5101.341 (5180.701), 5101.342 (5180.702), 5101.343 (5180.703), 5101.76 (5180.26), 5101.77 (5180.261), 5101.78 (5180.262), 5101.802 (5180.52), 5101.804 (5180.71), 5101.805 (5180.704), 5101.85 (5180.50), 5101.851 (5180.51), 5101.853 (5180.511), 5101.854 (5180.512), 5101.855 (5180.513), 5101.856 (5180.514), 5101.88 (5180.53), 5101.881 (5180.531), 5101.884 (5180.532), 5101.885 (5180.533), 5101.886 (5180.534), 5101.887 (5180.535), 5101.889 (5180.57), 5101.8811 (5180.536), 5101.8812 (5180.56), 5104.50 (5180.04), and 5180.40 (5180.73); to enact new sections 103.41, 107.034, 3313.902, 3313.905, 3314.38, 3321.191, 3333.0415, 3345.86, 3517.991, and 3780.22 and sections 5.62, 9.05, 9.561, 9.64, 9.691, 106.025, 106.026, 106.033, 111.29, 118.29, 121.16, 122.1712, 122.1713, 122.636, 122.97, 122.98, 122.981, 123.14, 123.282, 123.283, 123.30, 124.184, 125.052, 126.024, 126.10, 126.17, 126.67, 131.026, 135.1411, 148.021, 173.503, 319.304, 731.291, 924.212, 943.27, 1310.251, 1349.10, 1349.101, 1501.022, 1501.023, 1501.46, 1501.47, 1509.075, 1513.371, 1546.25, 1546.26, 1713.032, 1713.033, 1713.041, 3301.24, 3301.82, 3310.037, 3310.21, 3310.22, 3310.23, 3310.24, 3310.25, 3310.26, 3310.412, 3310.413, 3310.523, 3311.242, 3313.536, 3313.6031, 3313.6032, 3313.7118, 3314.093, 3314.362, 3315.063, 3317.165, 3317.27, 3317.28, 3317.29, 3317.31, 3319.173, 3319.2310, 3321.043, 3332.17, 3332.21, 3332.22, 3333.0420, 3333.053, 3333.074, 3333.1210, 3333.952, 3333.96, 3333.97, 3345.457, 3345.58, 3345.601, 3345.721, 3345.83, 3345.89, 3375.47, 3501.055, 3701.88, 3704.0310, 3707.61, 3721.074, 3722.15, 3727.46, 3743.48, 3770.074, 3770.075, 3780.37, 3901.047, 3901.3815, 3902.631, 3959.121, 4113.31, 4141.011, 4141.08, 4517.521, 4561.03, 4582.72, 4582.73, 4729.261, 4731.256, 4741.041, 4927.22, 4928.545, 5101.042, 5101.543, 5101.548, 5101.549, 5101.612, 5101.95, 5103.039, 5103.0520, 5103.09, 5104.302, 5104.53, 5104.54, 5104.60, 5119.211, 5119.344, 5119.345, 5123.1613, 5123.423, 5126.222, 5145.32, 5162.08, 5162.14, 5162.25, 5162.251, 5163.04, 5163.104, 5163.11, 5163.50, 5164.093, 5166.50, 5167.09, 5180.705, 5180.706, 5180.707, 5180.99, 5303.34, 5703.83, 5705.17, 5705.316, 5705.60, 5709.89, 5726.62, 5743.511, 5743.521, 5743.621, 5743.631, 5747.073, 5747.124, and 5747.87; and to repeal sections 9.47, 101.38, 103.053, 103.054, 103.24, 103.41, 103.411.

The above boxed and initialed text was disapproved.

Date: 6/30/25

Mike DeWine

103.413, 103.415, 103.60, 103.71, 103.72, 103.74, 103.75, 103.76, 103.77, 103.78, 103.79, 107.034, 113.06, 113.78, 117.113, 117.251, 117.441, 117.51, 122.451, 122.55, 122.56, 122.561, 122.57, 122.852, 125.181, 125.36, 125.38, 125.43, 125.49, 125.51, 125.56, 125.65, 125.76, 125.95, 128.412, 135.144, 501.03, 904.06, 905.56, 935.25, 956.181, 1561.18, 1561.21, 1561.22, 2919.1910, 3313.902, 3313.905, 3314.38, 3314.50, 3317.0218, 3317.036, 3317.071, 3317.23, 3317.231, 3317.24, 3321.191, 3333.0415, 3333.303, 3333.373, 3333.801, 3345.86, 3354.24, 3379.10, 3513.254, 3513.255, 3513.256, 3513.259, 3517.14, 3517.151, 3517.156, 3517.99, 3517.991, 3701.0212, 3701.051, 3780.18, 3780.19, 3780.22, 3780.23, 4115.31, 4115.32, 4115.33, 4115.34, 4115.35, 4115.36, 4729.551, 4758.18, 4758.241, 4758.50, 4928.57, 4928.581, 4928.582, 4928.583, 5104.08, 5123.352, 5160.23, 5163.05, 5165.261, 5166.45, 5180.23, 5180.24, 5180.34, 5310.05, 5310.06, 5310.07, 5310.08, 5310.09, 5310.10, 5310.11, 5310.12, 5310.13, 5310.14, 5537.24, 5705.192, 5705.195, 5705.196, 5705.197, 5726.59, 5739.071, 5747.29, 5747.67, 5747.75, 5751.55, 5902.06, and 5902.20 of the Revised Code and to amend Section 755.60 of H.B. 54 of the 136th General Assembly, Sections 200.30 as subsequently amended, 207.37, 221.15 as subsequently amended, 243.10 as subsequently amended, 363.10, 371.20 as subsequently amended, and 373.15 as subsequently amended of H.B. 2 of the 135th General Assembly, Section 265.550 of H.B. 33 of the 135th General Assembly as subsequently amended, Section 14 of H.B. 238 of the 135th General Assembly, Section 270.14 of H.B. 45 of the 134th General Assembly as subsequently amended, and Section 5 of H.B. 554 of the 134th General Assembly as subsequently amended; to amend Section 733.61 of H.B. 166 of the 133rd General Assembly as subsequently amended to codify it as section 3313.6033 of the Revised Code; and to repeal Sections 335.20 and 757.60 of H.B. 33 of the 135th General Assembly, Section 6 of H.B. 150 of the 134th General Assembly, Section 5 of S.B. 202 of the 134th General Assembly, and Sections 125.10 as subsequently amended and 125.11 as subsequently amended of H.B. 59 of the 130th General Assembly to make operating appropriations for the biennium beginning July 1, 2025, and ending June 30, 2027, to levy taxes, 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 3.15, 9.03, 9.07, 9.239, 9.24, 9.27, 9.28, 9.312, 9.331, 9.334, 9.35, 9.67, 9.681, 9.821, 101.30, 101.352, 101.53, 101.63, 101.65, 101.82, 101.83, 101.84, 102.02, 103.05, 103.051, 103.13, 103.65, 106.02, 106.021, 106.023, 106.024, 106.031, 107.03, 107.032,

The above language and initialed text was disapproved.

Date: 6/3-/25

107.033, 107.12, 109.02, 109.71, 109.73, 109.77, 109.803, 111.15, 111.27, 113.05, 113.13, 113.40, 113.51, 113.53, 113.78, 117.11, 117.38, 117.44, 117.56, 119.03, 119.04, 120.06, 120.08, 121.02, 121.03, 121.085, 121.22, 121.35, 121.36, 121.37, 121.93, 121.931, 121.95, 121.951, 121.953, 122.09, 122.14, 122.175, 122.1710, 122.41, 122.42, 122.47, 122.49, 122.53, 122.571, 122.59, 122.631, 122.632, 122.633, 122.6510, 122.6511, 122.6512, 122.66, 122.67, 122.68, 122.681, 122.69, 122.70, 122.701, 122.702, 122.84, 122.85, 122.86, 123.10, 123.28, 123.281, 124.02, 124.07, 124.135, 124.1310, 124.1312, 124.152, 124.385, 125.01, 125.041, 125.071, 125.11, 125.111, 125.13, 125.183, 125.31, 125.42, 125.58, 125.95, 126.24, 126.42, 126.60, 126.62, 127.12, 127.13, 127.16, 128.021, 128.41, 128.46, 128.54, 131.01, 131.02, 131.35, 131.43, 131.50, 131.51, 133.18, 135.01, 135.03, 135.143, 135.18, 135.35, 135.70, 135.71, 141.04, 145.012, 145.054, 145.055, 145.09, 145.091, 145.99, 148.01, 148.02, 148.04, 148.041, 148.042, 148.05, 148.10, 149.011, 149.10, 149.30, 149.3010, 149.311, 149.38, 149.43, 153.01, 153.07, 153.08, 153.09, 153.12, 153.13, 153.14, 153.501, 153.502, 153.54, 153.59, 153.63, 153.693, 155.33, 155.34, 163.01, 164.01, 164.05, 164.06, 164.08, 164.14, 165.04, 166.01, 166.02, 166.03, 166.08, 166.12, 166.17, 169.01, 169.05, 169.08, 169.13, 173.38, 173.381, 173.391, 173.50, 173.525, 175.16, 175.17, 303.12, 305.021, 305.03, 306.32, 306.322, 306.43, 307.05, 307.673, 307.696, 307.697, 307.86, 307.985, 308.13, 311.14, 317.20, 319.04, 319.202, 319.301, 319.302, 321.03, 323.131, 323.152, 323.153, 323.155, 323.156, 323.158, 323.611, 325.18, 325.25, 340.01, 340.011, 340.02, 340.021, 340.022, 340.03, 340.032, 340.034, 340.036, 340.037, 340.04, 340.041, 340.05, 340.07, 340.08, 340.09, 340.12, 340.13, 340.16, 345.01, 345.03, 345.04, 349.01, 355.04, 501.09, 501.11, 504.14, 505.24, 505.37, 505.48, 505.481, 507.09, 507.12, 511.28, 511.34, 513.18, 519.12, 523.06, 703.331, 703.34, 717.051, 718.01, 718.031, 718.05, 718.12, 718.13, 718.19, 718.85, 718.88, 718.90, 718.91, 731.14, 731.141, 731.29, 733.81, 735.05, 742.043, 742.044, 742.99, 749.31, 755.181, 901.43, 904.02, 904.04, 905.32, 905.57, 907.13, 907.14, 909.01, 909.02, 909.07, 909.08, 909.09, 909.13, 911.02, 913.23, 915.16, 915.24, 921.01, 921.02, 921.06, 921.09, 921.11, 921.12, 921.13, 921.14, 921.16, 921.23, 921.24, 923.42, 923.44, 923.51, 924.01, 924.30, 924.51, 927.53, 928.02, 928.03, 928.04, 935.06, 935.07, 935.09, 935.10, 935.16, 935.17, 935.20, 935.24, 943.04, 943.16, 943.26, 943.99, 956.07, 956.10, 956.13, 956.16, 956.18, 956.21, 956.22, 956.23, 1311.04, 1311.252, 1317.05, 1317.06, 1321.21, 1347.08, 1509.02, 1509.07, 1509.071, 1509.13, 1509.36, 1509.38, 1517.11, 1531.01, 1533.10, 1533.11, 1533.111, 1533.13, 1533.131, 1533.32, 1545.041, 1545.21, 1546.04, 1547.54, 1548.06, 1561.13, 1561.16, 1561.23, 1561.46, 1561.48, 1701.04, 1701.07, 1703.041, 1707.01, 1707.14, 1707.47, 1711.30, 1713.03, 1901.123, 1901.26, 1907.143, 1907.24, 2101.11, 2101.16, 2108.34, 2151.27, 2151.311, 2151.316, 2151.356, 2151.3527, 2151.416, 2151.4115, 2151.421, 2151.423, 2151.424, 2151.45, 2151.451, 2151.452, 2151.453, 2152.26, 2303.12, 2303.201, 2303.26, 2307.66, 2329.66, 2501.16, 2743.03, 2907.15, 2913.401, 2915.01, 2917.211, 2919.171, 2919.19, 2921.13, 2921.36, 2921.41, 2925.14, 2933.32, 2949.12, 2951.041, 2953.32, 2967.14, 2967.18, 2967.26, 2967.271, 2967.28, 2969.13, 2981.02, 3101.08, 3105.171, 3105.63, 3107.01, 3107.012, 3107.031, 3107.033, 3107.034, 3107.062, 3107.063, 3107.064, 3107.065, 3107.38, 3107.391, 3109.14, 3109.171,

The above boxed and initialed text was disapproved.

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Date

Mike DeWine

3109.172, 3109.173, 3109.178, 3115.201, 3119.01, 3121.441, 3123.89, 3123.90, 3301.01, 3301.02, 3301.03, 3301.06, 3301.071, 3301.074, 3301.079, 3301.0711, 3301.0712, 3301.0714, 3301.0715, 3301.0723, 3301.0727, 3301.136, 3301.17, 3301.541, 3301.57, 3302.03, 3302.034, 3302.20, 3302.42, 3305.05, 3305.053, 3307.044, 3307.05, 3307.06, 3307.07, 3307.073, 3307.074, 3307.10, 3307.11, 3307.27, 3307.99, 3309.073, 3309.074, 3309.47, 3309.99, 3310.033, 3310.41, 3310.51, 3310.52, 3310.58, 3310.64, 3311.053, 3311.50, 3313.27, 3313.413, 3313.46, 3313.489, 3313.5313, 3313.603, 3313.608, 3313.609, 3313.6013, 3313.6022, 3313.6028, 3313.618, 3313.6113, 3313.6114, 3313.64, 3313.753, 3313.90, 3313.975, 3313.98, 3314.011, 3314.013, 3314.015, 3314.016, 3314.017, 3314.02, 3314.021, 3314.03, 3314.034, 3314.038, 3314.05, 3314.07, 3314.08, 3314.19, 3314.191, 3314.261, 3314.29, 3314.35, 3314.351, 3314.36, 3314.361, 3314.381, 3314.382, 3315.18, 3315.181, 3316.031, 3316.041, 3316.043, 3316.06, 3316.08, 3316.16, 3317.01, 3317.011, 3317.012, 3317.014, 3317.016, 3317.017, 3317.018, 3317.019, 3317.0110, 3317.02, 3317.021, 3317.022, 3317.024, 3317.026, 3317.0212, 3317.0213, 3317.0215, 3317.0217, 3317.03, 3317.035, 3317.051, 3317.06, 3317.11, 3317.16, 3317.161, 3317.162, 3317.163, 3317.20, 3317.201, 3317.22, 3317.25, 3318.01, 3318.032, 3318.051, 3318.06, 3318.061, 3318.062, 3318.063, 3318.12, 3318.361, 3318.40, 3318.45, 3318.48, 3319.073, 3319.088, 3319.111, 3319.223, 3319.236, 3319.263, 3319.29, 3319.301, 3319.311, 3319.51, 3320.04, 3321.16, 3321.19, 3321.22, 3323.32, 3325.08, 3325.16, 3325.17, 3326.11, 3326.44, 3326.51, 3327.017, 3327.08, 3327.10, 3328.16, 3328.24, 3332.081, 3333.04, 3333.041, 3333.129, 3333.13, 3333.131, 3333.132, 3333.133, 3333.134, 3333.135, 3333.164, 3333.24, 3333.374, 3334.11, 3335.39, 3339.06, 3344.07, 3345.06, 3345.382, 3345.48, 3345.591, 3345.71, 3345.74, 3345.75, 3352.16, 3354.19, 3358.08, 3358.11, 3364.07, 3365.15, 3375.15, 3375.22, 3375.30, 3375.39, 3375.92, 3379.031, 3379.12, 3381.03, 3381.11, 3381.17, 3501.01, 3501.02, 3501.05, 3501.12, 3501.17, 3501.28, 3505.03, 3505.04, 3505.06, 3505.33, 3505.38, 3513.04, 3513.05, 3513.052, 3513.10, 3513.19, 3517.01, 3517.08, 3517.081, 3517.092, 3517.10, 3517.102, 3517.103, 3517.104, 3517.108, 3517.109, 3517.1012, 3517.11, 3517.121, 3517.13, 3517.152, 3517.153, 3517.154, 3517.155, 3517.157, 3517.20, 3517.21, 3517.22, 3517.23, 3517.992, 3517.993, 3701.021, 3701.033, 3701.045, 3701.511, 3701.65, 3701.79, 3701.841, 3704.01, 3704.03, 3704.031, 3704.09, 3704.111, 3704.14, 3705.126, 3705.16, 3705.17, 3706.01, 3709.15, 3715.021, 3717.071, 3718.02, 3718.04, 3719.04, 3721.32, 3728.01, 3734.021, 3734.05, 3734.57, 3734.79, 3734.901, 3734.904, 3734.907, 3735.67, 3735.671, 3737.83, 3738.01, 3738.03, 3738.04, 3738.06, 3738.08, 3738.09, 3742.32, 3742.50, 3743.04, 3743.06, 3743.17, 3743.19, 3743.25, 3743.60, 3743.61, 3743.63, 3743.65, 3745.11, 3745.21, 3748.13, 3750.02, 3769.088, 3770.071, 3770.072, 3770.073, 3770.10, 3770.12, 3770.121, 3770.13, 3770.25, 3772.02, 3775.16, 3780.02, 3780.03, 3780.06, 3780.10, 3780.24, 3780.26, 3780.30, 3781.10, 3781.102, 3781.1011, 3901.90, 3902.70, 3905.426, 3905.72, 3923.443, 3951.03, 3959.01, 3959.111, 4112.055, 4117.08, 4117.10, 4141.01, 4141.02, 4141.162, 4141.23, 4141.281, 4141.29, 4141.33, 4141.56, 4141.60, 4301.12, 4301.19, 4301.30, 4301.421, 4303.181, 4303.183, 4303.204, 4303.2011, 4303.233, 4305.131, 4501.027, 4501.21, 4501.29, 4501.30, 4501.302, 4503.038, 4503.06, 4503.0610,

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Date: _____

Mike DeWine

Mike DeWine, Governor

5123.081, 5123.16, 5123.168, 5123.169, 5123.191, 5123.41, 5123.42, 5123.47, 5124.15, 5139.05, 5139.08, 5139.12, 5139.14, 5139.34, 5145.162, 5153.10, 5153.122, 5153.16, 5153.163, 5160.37, 5162.13, 5162.132, 5162.133, 5162.134, 5162.136, 5162.1310, 5162.70, 5162.82, 5163.03, 5163.091, 5163.093, 5163.094, 5163.098, 5163.30, 5163.33, 5165.19, 5165.192, 5165.26, 5166.03, 5167.01, 5167.03, 5167.123, 5167.24, 5168.08, 5168.11, 5168.22, 5168.25, 5168.90, 5180.14, 5180.17, 5180.20, 5180.21, 5180.22, 5310.06, 5310.47, 5323.02, 5501.91, 5502.262, 5502.29, 5502.30, 5502.41, 5503.02, 5505.045, 5505.046, 5505.99, 5525.03, 5537.01, 5537.02, 5537.03, 5537.27, 5540.02, 5595.02, 5701.11, 5703.052, 5703.19, 5703.21, 5703.37, 5703.70, 5705.01, 5705.03, 5705.12, 5705.121, 5705.13, 5705.131, 5705.132, 5705.14, 5705.194, 5705.199, 5705.21, 5705.212, 5705.213, 5705.215, 5705.217, 5705.218, 5705.219, 5705.2111, 5705.2114, 5705.221, 5705.222, 5705.233, 5705.25, 5705.251, 5705.261, 5705.27, 5705.28, 5705.29, 5705.30, 5705.31, 5705.314, 5705.32, 5705.321, 5705.35, 5705.36, 5705.37, 5705.38, 5705.391, 5705.40, 5705.412, 5705.55, 5709.081, 5709.212, 5709.92, 5709.93, 5715.19, 5717.01, 5725.01, 5725.23, 5725.35, 5725.38, 5726.03, 5726.20, 5726.61, 5726.98, 5727.111, 5727.26, 5727.38, 5727.42, 5727.47, 5727.48, 5727.89, 5728.10, 5729.10, 5729.18, 5729.21, 5735.12, 5736.09, 5739.01, 5739.011, 5739.02, 5739.03, 5739.07, 5739.09, 5739.092, 5739.101, 5739.12, 5739.13, 5739.132, 5739.31, 5743.021, 5743.024, 5743.081, 5743.323, 5743.52, 5743.54, 5743.55, 5743.56, 5743.57, 5743.59, 5743.60, 5743.62, 5743.63, 5743.64, 5745.03, 5745.04, 5745.09, 5745.12, 5747.01, 5747.02, 5747.021, 5747.025, 5747.05, 5747.062, 5747.063, 5747.064, 5747.07, 5747.071, 5747.08, 5747.09, 5747.10, 5747.13, 5747.38, 5747.39, 5747.40, 5747.43, 5747.502, 5747.51, 5747.72, 5747.85, 5747.86, 5747.98, 5748.01, 5748.02, 5748.021, 5748.03, 5748.04, 5748.08, 5748.081, 5748.09, 5749.02, 5749.07, 5751.02, 5751.09, 5751.53, 5751.98, 5753.031, 5753.07, 5907.11, 5907.17, 5923.30, 6101.53, 6101.54, 6101.55, 6111.01, and 6111.04 be amended; sections 103.412 (103.411), 103.414 (103.412), 103.73 (109.39), 122.66 (5101.311), 122.67 (5101.312), 122.68 (5101.313), 122.681 (5101.314), 122.69 (5101.315), 122.70 (5101.316), 122.701 (5101.317), 122.702 (5101.318), 3517.152 (3517.14), 3517.153 (3517.15), 3517.154 (3517.16), 3517.155 (3517.17), 3517.157 (3517.18), 3517.992 (3517.99), 3517.993 (3517.171), 3701.65 (5180.72), 3738.01 (5180.27), 3738.02 (5180.271), 3738.03 (5180.272), 3738.04 (5180.273), 3738.05 (5180.274), 3738.06 (5180.275), 3738.07 (5180.276), 3738.08 (5180.277), 3738.09 (5180.278), 5101.13 (5180.40), 5101.131 (5180.401), 5101.132 (5180.402), 5101.133 (5180.403), 5101.134 (5180.404), 5101.135 (5180.405), 5101.136 (5180.406), 5101.137 (5180.407), 5101.14 (5180.41), 5101.141 (5180.42), 5101.142 (5180.421), 5101.144 (5180.411), 5101.145 (5180.422), 5101.146 (5180.423), 5101.147 (5180.424), 5101.148 (5180.425), 5101.149 (5180.426), 5101.1410 (5180.427), 5101.1411 (5180.428), 5101.1412 (5180.429), 5101.1413 (5180.4210), 5101.1414 (5180.4211), 5101.1415 (5180.4212), 5101.1416 (5180.4213), 5101.1417 (5180.4214), 5101.1418 (5180.43), 5101.15 (5180.44), 5101.19 (5180.45), 5101.191 (5180.451), 5101.192 (5180.452), 5101.193 (5180.453), 5101.194 (5180.454), 5101.34 (5180.70), 5101.341 (5180.701), 5101.342 (5180.702), 5101.343 (5180.703), 5101.76 (5180.26), 5101.77 (5180.261), 5101.78 (5180.262), 5101.802 (5180.52),

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5101.804 (5180.71), 5101.805 (5180.704), 5101.85 (5180.50), 5101.851 (5180.51), 5101.853 (5180.511), 5101.854 (5180.512), 5101.855 (5180.513), 5101.856 (5180.514), 5101.88 (5180.53), 5101.881 (5180.531), 5101.884 (5180.532), 5101.885 (5180.533), 5101.886 (5180.534), 5101.887 (5180.535), 5101.889 (5180.57), 5101.8811 (5180.536), 5101.8812 (5180.56), 5104.50 (5180.04), and 5180.40 (5180.73) be amended for the purpose of adopting new section numbers as indicated in parentheses; and new sections 103.41, 107.034, 3313.902, 3313.905, 3314.38, 3321.191, 3333.0415, 3345.86, 3517.991, and 3780.22 and sections 5.62, 9.05, 9.561, 9.64, 9.691, 106.025, 106.026, 106.033, 111.29, 118.29, 121.16, 122.1712, 122.1713, 122.636, 122.97, 122.98, 122.981, 123.14, 123.282, 123.283, 123.30, 124.184, 125.052, 126.024, 126.10, 126.17, 126.67, 131.026, 135.1411, 148.021, 173.503, 319.304, 731.291, 924.212, 943.27, 1310.251, 1349.10, 1349.101, 1501.022, 1501.023, 1501.46, 1501.47, 1509.075, 1513.371, 1546.25, 1546.26, 1713.032, 1713.033, 1713.041, 3301.24, 3301.82, 3310.037, 3310.21, 3310.22, 3310.23, 3310.24, 3310.25, 3310.26, 3310.412, 3310.413, 3310.523, 3311.242, 3313.536, 3313.6031, 3313.6032, 3313.7118, 3314.093, 3314.362, 3315.063, 3317.165, 3317.27, 3317.28, 3317.29, 3317.31, 3319.173, 3319.2310, 3321.043, 3332.17, 3332.21, 3332.22, 3333.0420, 3333.053, 3333.074, 3333.1210, 3333.952, 3333.96, 3333.97, 3345.457, 3345.58, 3345.601, 3345.721, 3345.83, 3345.89, 3375.47, 3501.055, 3701.88, 3704.0310, 3707.61, 3721.074, 3722.15, 3727.46, 3743.48, 3770.074, 3770.075, 3780.37, 3901.047, 3901.3815, 3902.631, 3959.121, 4113.31, 4141.011, 4141.08, 4517.521, 4561.03, 4582.72, 4582.73, 4729.261, 4731.256, 4741.041, 4927.22, 4928.545, 5101.042, 5101.543, 5101.548, 5101.549, 5101.612, 5101.95, 5103.039, 5103.0520, 5103.09, 5104.302, 5104.53, 5104.54, 5104.60, 5119.211, 5119.344, 5119.345, 5123.1613, 5123.423, 5126.222, 5145.32, 5162.08, 5162.14, 5162.25, 5162.251, 5163.04, 5163.104, 5163.11, 5163.50, 5164.093, 5166.50, 5167.09, 5180.705, 5180.706, 5180.707, 5180.99, 5303.34, 5703.83, 5705.17, 5705.316, 5705.60, 5709.89, 5726.62, 5743.511, 5743.521, 5743.621, 5743.631, 5747.073, 5747.124, and 5747.87 of the Revised Code be enacted to read as follows:

Sec. 3.15. (A) Except as otherwise provided in division (B) of this section, at all times during one's term of office:

(1) Each member of the general assembly ~~and each elected voting member of the state board of education~~ shall be a resident of the district the member represents.

(2) Each judge and each elected officer of a court shall be a resident of the territory of that court.

(3) Each person holding an elective office of a political subdivision shall be a resident of that political subdivision.

(4) Each member of a municipal legislative authority who represents a ward shall be a resident of the ward the member represents, and each member of a board of education of a city school district who represents a subdistrict shall be a resident of the subdistrict the member represents.

(B) Any person who fails to meet any of the requirements of division (A) of this section that apply to the person shall forfeit the office. Division (A) of this section applies to persons who have

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Mike DeWine, Governor

(2) A legislative document that is not otherwise exempt from disclosure as a public record under division (B)(1) of this section is not a public record for purposes of section 149.43 of the Revised Code during the general assembly in which the legislative document was created. After the general assembly in which the legislative document was created has adjourned sine die, the legislative document is a public record for purposes of section 149.43 of the Revised Code unless the legislative document would be privileged under Ohio Constitution, Article II, Section 12.

(C)(1) A legislative document is a public record for purposes of section 149.43 of the Revised Code if it is an analysis, synopsis, fiscal note, or local impact statement prepared by legislative staff that is required to be prepared by law, or by a rule of either house of the general assembly, for the benefit of the members of either or both of those houses or any legislative committee and if it has been presented to those members.

(2) A legislative document is a public record for purposes of section 149.43 of the Revised Code if a member of the general assembly for whom legislative staff prepared the legislative document does any of the following:

(a) Files it for introduction with the clerk of the senate or the clerk of the house of representatives, if it is a bill or resolution;

(b) Presents it at a committee hearing or floor session, if it is an amendment to a bill or resolution or is a substitute bill or resolution;

(c) Releases it, or authorizes general assembly staff or legislative staff to release it, to the public.

(D) Nothing in this section or section 149.43 of the Revised Code diminishes, extinguishes, or otherwise limits or restricts the privileges set forth in, or that emanate from, Ohio Constitution, Article II, Section 12.

Sec. 101.352. If the joint committee on agency rule review becomes aware that an agency subject to its jurisdiction is relying upon a principle of law or policy that, under section 121.93 of the Revised Code, should have been supplanted by its restatement in a rule, the chairperson of the joint committee responsible for calling and conducting meetings under section 101.35 of the Revised Code, in that chairperson's sole discretion, may request the agency to appear before the joint committee to address why, notwithstanding section 121.93 of the Revised Code, it is so relying. The request shall specify the time and place at which a designee of the agency is to appear before the joint committee to address, and to answer the joint committee's questions concerning, the agency's reliance. The date set for the appearance shall be not earlier than thirty days after the joint committee transmits the request to the agency. The joint committee shall transmit the request to the agency electronically. The joint committee also shall publish the request on its web site, as part of the relevant meeting agenda, and shall indicate in conjunction with the published request that any person is invited to appear before the joint committee when the agency appears to offer and make comments to the joint committee concerning the agency's reliance.

Upon receiving the request, the agency shall designate a suitable agency officer or employee

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to appear on behalf of the agency before the joint committee as directed in the request. The agency electronically shall notify the joint committee of the name, title, telephone number, and electronic mail address of the officer or employee who has been designated to appear before the joint committee in response to the request.

Upon appearing before the joint committee, the agency's designee shall address why the agency is relying upon a principle of law or policy that, notwithstanding section 121.93 of the Revised Code, has not been supplanted by its restatement in a rule. The members of the joint committee may question the agency's designee concerning the agency's reliance. Any person may offer and make comments to the joint committee concerning the agency's reliance.

After the appearance has concluded, the joint committee, by vote of a majority of its members, in writing may recommend to the agency that it supplant the principle of law or policy that it is relying upon by its restatement in a rule. The joint committee shall support its recommendation with a brief rationale of why, under section 121.93 of the Revised Code, the principle of law or policy should be supplanted by its restatement in a rule. The joint committee shall transmit the recommendation electronically to the agency.

After receiving the recommendation from the joint committee, the agency shall commence the rule-making process as soon as it is reasonably feasible to do so, but not later than the date that is ~~six~~ three months after the recommendation was received. The principle of law or policy as it is restated in a rule does not need to be wholly congruent with the supplanted principle of law or policy. The agency lawfully may improve or develop further the supplanted principle of law or policy as it is restated in a rule.

The agency may continue to rely upon the principle of law or policy, but only while it is complying with the preceding paragraph. The agency may not rely upon the principle of law or policy in advising with regard to or in determining the rights or liabilities of a person if ~~the~~ any of the following apply:

(A) The agency fails to commence the rule-making process by the deadline specified in the preceding paragraph~~, or if, after~~.

(B) After commencing the rule-making process, the agency neglects or abandons the rule-making process before it is completed.

(C) The agency fails to file a rule recommended under this section in final form within one year of receiving a written recommendation from the joint committee in accordance with this section.

(D) After filing a proposed rule and rule summary and fiscal analysis with the joint committee, the agency notifies the joint committee of the agency's intention to file a revised proposed rule as described in division (B) of section 106.02 of the Revised Code.

Sec. 101.53. (A) A legislative action to amend or enact a codified or uncodified statutory section shall be indicated in bills and enrolled acts according to the following principles:

(1) New matter that is to be inserted into an existing codified or uncodified section shall be

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shall designate one committee member from the house who is a member of the majority party as the committee chairperson, and the president shall designate one committee member from the senate who is a member of the majority party as the committee vice-chairperson and one committee member from the senate who is a member of the minority party as the committee ranking minority member.

(D) In appointing members from the minority party, and in designating ranking minority members, the president and speaker shall consult with the minority leader of their respective houses.

(E) The Ohio health oversight and advisory committee shall meet at the call of the chairperson.

(F) The ~~executive director and other employees of the joint medicaid oversight committee~~ legislative service commission shall ~~serve~~ provide staff services to the Ohio health oversight and advisory committee to enable the committee to successfully and efficiently perform its duties.

Sec. 106.02. Except as provided in section 106.026 of the Revised Code, all of the following apply to a proposed rule:

(A) Subject to division (B) of this section, when an agency files a proposed rule and rule summary and fiscal analysis with the joint committee on agency rule review, the joint committee shall review the proposed rule and rule summary and fiscal analysis, and an invalidating concurrent resolution may be adopted, not later than the sixty-fifth day after the day on which the proposed rule was filed with the joint committee. If, after filing the original version of a proposed rule, the agency makes a revision in the proposed rule, the agency shall file the revised proposed rule and a revised rule summary and fiscal analysis with the joint committee. If the revised proposed rule is filed thirty-five or fewer days after the original version of the proposed rule was filed, the joint committee shall review the revised proposed rule and revised rule summary and fiscal analysis, and an invalidating concurrent resolution may be adopted, not later than the sixty-fifth day after the original version of the proposed rule was filed. If, however, the revised proposed rule is filed more than thirty-five days after the original version of the proposed rule was filed, the joint committee shall review the revised proposed rule and revised rule summary and fiscal analysis, and an invalidating concurrent resolution may be adopted, not later than the thirtieth day after the revised proposed rule was filed with the joint committee.

(B) If, after filing a proposed rule and rule summary and fiscal analysis with the joint committee, an agency determines that it needs additional time to consider the proposed rule and possibly file a revised proposed rule, the agency may notify the joint committee of the agency's intention to file a revised proposed rule. When the agency notifies the joint committee of its intention to file a revised proposed rule, the running of the time within which an invalidating concurrent resolution may be adopted is tolled.

If, after notifying the joint committee of the agency's intention to file a revised proposed rule, the agency makes a revision in the proposed rule, the agency shall file the revised proposed rule and a revised rule summary and fiscal analysis with the joint committee. If the revised proposed rule

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is filed thirty-five or fewer days after the agency filed the original version of the proposed rule, the joint committee shall review the revised proposed rule and revised rule summary and fiscal analysis, and an invalidating concurrent resolution may be adopted, not later than the sixty-fifth day after the agency filed the original version of the proposed rule. If, however, the revised proposed rule is filed more than thirty-five days after the agency filed the original version of the proposed rule, the joint committee shall review the revised proposed rule and revised rule summary and fiscal analysis, and an invalidating concurrent resolution may be adopted, not later than the thirtieth day after the revised proposed rule is filed with the joint committee.

(C) When an original or revised version of a proposed rule and rule summary and fiscal analysis is filed with the joint committee in December or in the following January before the first day of the legislative session, the joint committee shall review the proposed rule and rule summary and fiscal analysis, and an invalidating concurrent resolution may be adopted, as if the original version of the proposed rule and rule summary and fiscal analysis had been filed with the joint committee on the first day of the legislative session in the following January. If, however, the original version of a proposed rule and rule summary and fiscal analysis have been pending before the joint committee for more than thirty-five days, and the proposed rule and rule summary and fiscal analysis are revised in December or in the following January before the first day of the legislative session, the joint committee shall review the revised proposed rule and revised rule summary and fiscal analysis, and an invalidating concurrent resolution may be adopted, not later than the thirtieth day after the first day of the legislative session in the following January.

(D) A revised proposed rule supersedes each earlier version of the same proposed rule.

(E) The joint committee shall endeavor not to hold its public hearing on a proposed rule earlier than the forty-first day after the proposed rule was filed with the joint committee. The chairperson of the joint committee responsible for calling and conducting meetings under section 101.35 of the Revised Code may select a date for the committee's public hearing on a proposed rule that is earlier than the forty-first day after the proposed rule was filed.

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Sec. 106.021. If, upon reviewing a proposed rule or revised proposed rule, the joint committee on agency rule review makes any of the following findings with regard to the proposed rule or revised proposed rule, the joint committee may recommend to the senate and house of representatives the adoption of a concurrent resolution to invalidate the proposed rule or revised proposed rule or a part thereof:

(A) The proposed rule or revised proposed rule exceeds the scope of its statutory authority.

(B) The proposed rule or revised proposed rule conflicts with the legislative intent of the statute under which it was proposed.

(C) The proposed rule or revised proposed rule conflicts with another proposed or existing rule.

(D) The proposed rule or revised proposed rule incorporates a text or other material by reference and:

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(1) The accompanying citation is not such as reasonably would enable a reasonable person to whom the proposed rule or revised proposed rule applies readily and without charge to find and inspect the incorporated text or other material;

(2) The accompanying citation is not such as reasonably would enable the joint committee readily and without charge to find and inspect the incorporated text or other material, and the agency did not file or otherwise make the incorporated text or other material available without charge to the joint committee; or

(3) The agency has treated the proposed rule or revised proposed rule in whole or in part as exempt from sections 121.71 to 121.74 of the Revised Code on grounds the incorporated text or other material has one or more of the characteristics described in division (B) of section 121.75 of the Revised Code, but the incorporated text or other material actually does not have any of those characteristics.

(E) The agency has failed to prepare a complete and accurate rule summary and fiscal analysis of the proposed rule or revised proposed rule as required by section 106.024 of the Revised Code.

(F) The agency has failed to demonstrate through the business impact analysis, recommendations from the common sense initiative office, and the memorandum of response that the regulatory intent of the proposed rule or revised proposed rule justifies its adverse impact on businesses in this state.

(G) If the state agency is subject to sections 121.95, 121.951, 121.952, and 121.953 of the Revised Code, the agency has failed to justify the proposed adoption, amendment, or rescission of a rule containing a regulatory restriction.

(H) The proposed rule or revised proposed rule implements a federal law or rule in a manner that is more stringent or burdensome than the federal law or rule requires.

(I) If the state agency is subject to sections 121.95, 121.951, 121.952, and 121.953 of the Revised Code, for purposes of those sections, the proposed rule or revised proposed rule removes or replaces "shall," "must," "require," "shall not," "may not," "prohibit," or similar words in a portion of a rule but does not remove a regulatory restriction as defined in section 121.95 of the Revised Code.

(J) The proposed rule or revised proposed rule is subject to section 106.025 of the Revised Code, and the joint committee has complied with division (B) of that section.

Sec. 106.023. (A) An agency may not adopt a proposed rule or revised proposed rule or file it in final form unless the proposed rule has been filed with the joint committee on agency rule review under division (D) of section 111.15 or division (C) of section 119.03 of the Revised Code and ~~the~~ one of the following applies:

(1) The time for the joint committee to review the proposed rule and for the adoption of an invalidating concurrent resolution has expired without adoption of a concurrent resolution to invalidate the proposed rule;

(2) The rule or revised proposed rule is subject to section 106.026 of the Revised Code, and

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a law authorizing its adoption has been enacted in accordance with Ohio Constitution, Article II, Sections 15 and 16.

(B) If, before the time for its review of a proposed rule or revised proposed rule expires, the joint committee recommends adoption of a concurrent resolution invalidating the proposed rule or revised proposed rule, and the senate and house of representatives does not, within the time remaining for adoption of the concurrent resolution, hold five sessions at which its journal records a roll call vote disclosing a sufficient number of members in attendance to pass a bill, the time within which that house may adopt the concurrent resolution is extended until it has held five such sessions.

Sec. 106.024. (A) As used in this section:

(1) "Agency" has the meaning defined in section 106.01 of the Revised Code.

(2) "Rule" includes the adoption, amendment, or rescission of a rule.

(3) "Proposed rule" means the original version of a proposed rule, and each revised version of the same proposed rule, that is filed with the joint committee on agency rule review under division (D) of section 111.15 or division (C) of section 119.03 of the Revised Code.

(B) An agency shall prepare, on the form designed by the joint committee on agency rule review, a complete and accurate rule summary and fiscal analysis of each proposed rule that it files under division (D) of section 111.15 or division (C) of section 119.03 of the Revised Code.

The joint committee on agency rule review shall design a form for the rule summary and fiscal analysis. In the form, the joint committee shall include a space where an agency shall explain the reasoning for any proposed rescission of a rule, including a statement as to whether the agency intends to continue relying on a principle of law or policy stated in the rule when conducting adjudications or other determinations of rights and liabilities or in issuing writings and other materials.

The form also may solicit information such as the following information:

(1) The name, address, and telephone number of the agency, and the name, telephone number, and electronic mail address of an individual or office within the agency designated by that agency to be responsible for coordinating and making available information in the possession of the agency regarding the proposed rule;

(2) The Ohio Administrative Code rule number of the proposed rule;

(3) A brief summary of, and the legal basis for, the proposed rule, including citations identifying the statute that prescribes the procedure in accordance with which the agency is required to adopt the proposed rule, the statute that authorizes the agency to adopt the proposed rule, and the statute that the agency intends to amplify or implement by adopting the proposed rule;

(4) An estimate, in dollars, of the amount by which the proposed rule would increase or decrease revenues or expenditures during the current biennium;

(5) A citation identifying the appropriation that authorizes each expenditure that would be necessitated by the proposed rule;

(6) A summary of the estimated cost of compliance with the rule to all directly affected

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persons;

(7) The reasons why the rule is being proposed;

(8) If the rule has a fiscal effect on school districts, counties, townships, or municipal corporations, an estimate in dollars of the cost of compliance with the rule, or, if dollar amounts cannot be determined, a written explanation of why it was not possible to ascertain dollar amounts;

(9) If the rule has a fiscal effect on school districts, counties, townships, or municipal corporations and is the result of a federal requirement, a clear explanation that the proposed state rule does not exceed the scope and intent of the requirement, or, if the state rule does exceed the minimum necessary federal requirement, a justification of the excess cost, and an estimate of the costs, including those costs for local governments, exceeding the federal requirement;

(10) If the rule has a fiscal effect on school districts, counties, townships, or municipal corporations, a comprehensive cost estimate that includes the procedure and method of calculating the costs of compliance and identifies major cost categories including personnel costs, new equipment or other capital costs, operating costs, and indirect central service costs related to the rule. The fiscal analysis shall also include a written explanation of the agency's and the affected local government's ability to pay for the new requirements and a statement of any impact the rule will have on economic development.

(11) If the rule incorporates a text or other material by reference, and the agency claims the incorporation by reference is exempt from compliance with sections 121.71 to 121.74 of the Revised Code on grounds the incorporated text or other material has one or more of the characteristics described in division (B) of section 121.75 of the Revised Code, an explanation of how the incorporated text or other material is exempted under that division;

(12) If the rule imposes a fee, an explanation of how the fee directly relates to the cost actually incurred by the agency in performing the function for which the fee is charged.

The rule summary and fiscal analysis form, instead of or in addition to the foregoing, may solicit any other information the joint committee on agency rule review considers necessary to make the proposed rule or the fiscal effect of the proposed rule fully understandable.

(C) The agency shall file the rule summary and fiscal analysis in electronic form along with the proposed rule that it files under division (D) of section 111.15 or divisions (B) and (C) of section 119.03 of the Revised Code. The joint committee on agency rule review shall not accept any proposed rule for filing unless a copy of the rule summary and fiscal analysis of the proposed rule, completely and accurately prepared, is filed along with the proposed rule.

(D) The joint committee on agency rule review shall review the fiscal effect of each proposed rule that is filed under division (D) of section 111.15 or division (C) of section 119.03 of the Revised Code.

Sec. 106.025. (A) Except as provided in division (C) of this section, on reviewing a proposed rule or revised proposed rule, the joint committee on agency rule review may proceed in accordance with division (B) of this section if it makes any of the following findings with respect to the rule's

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summary and fiscal analysis:

(1) The proposed rule or revised proposed rule will increase the agency's expenditures during the current biennium by one hundred thousand dollars or more.

(2) The cost to comply with the proposed rule or revised proposed rule for a directly affected person will be one hundred thousand dollars or more.

(3) The proposed rule or revised proposed rule will impose an annual effect on this state's economy of one million dollars or more.

(B) If the joint committee makes one or more of the findings listed in division (A) of this section, the chairperson of the joint committee responsible for calling and conducting meetings under section 101.35 of the Revised Code may request a designee of the filing agency to appear before the joint committee to answer questions about the fiscal effect of the proposed rule or revised proposed rule. The request shall be transmitted to the agency electronically and specify the time and place at which a designee is to appear before the joint committee to answer the joint committee's questions.

On receiving the request, the agency shall designate a suitable agency officer or employee to appear on behalf of the agency before the joint committee as directed in the request. The agency electronically shall notify the joint committee of the name, title, telephone number, and electronic mail address of the officer or employee who has been designated to appear before the joint committee in response to the request.

After the appearance has concluded, or if the agency designee fails to appear, the joint committee may do any of the following:

(1) Allow the time for legislative review to expire;

(2) Recommend the adoption of a concurrent resolution to invalidate the proposed rule under section 106.021 of the Revised Code;

(3) By vote of a majority of its members, refer the rule for consideration by the full general assembly in accordance with section 106.026 of the Revised Code.

(C) This section does not apply to a proposed rule or revised proposed rule if the rule is based on specific statutory language authorizing or requiring an agency to adopt the rule as opposed to a general grant of authority to adopt rules implementing a law.

Sec. 106.026. (A) This section applies to a proposed rule or revised proposed rule that the joint committee on agency rule review has, in accordance with section 106.025 of the Revised Code, referred for consideration by the full general assembly.

(B) If a proposed rule or revised proposed rule is subject to this section, the chairperson of the joint committee on agency rule review responsible for calling and conducting meetings under section 101.35 of the Revised Code shall immediately transmit the proposed rule or revised proposed rule and rule summary and fiscal analysis to the clerk of the senate and the clerk of the house of representatives. After the chairperson of the joint committee transmits the rule and rule summary and fiscal analysis under this division, all of the following apply:

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(1) The joint committee shall take no further action with respect to the proposed rule until after it is adopted or refiled in accordance with division (D) of this section.

(2) The agency shall not file a revised proposed version of the rule.

(3) The agency shall not adopt the proposed rule unless adoption is authorized by a law enacted in accordance with Ohio Constitution, Article II, Sections 15 and 16 after the chairperson transmits the rule and rule summary and fiscal analysis under this division.

(C) As soon as practicable after receiving a proposed rule or revised proposed rule transmitted under division (B) of this section:

(1) The clerk of the senate shall make the proposed rule or revised proposed rule and rule summary and fiscal analysis available to all members of the senate; and

(2) The clerk of the house of representatives shall make the proposed rule or revised proposed rule and rule summary and fiscal analysis available to all members of the house of representatives.

Any member of the general assembly may introduce legislation authorizing the agency to adopt the proposed rule or revised proposed rule.

(D) If a law authorizing the proposed rule or revised proposed rule is enacted before the general assembly adjourns sine die, legislative review under this chapter ends and the agency may, on or after the law's effective date, file the rule in compliance with section 111.15 or 119.04 of the Revised Code, as applicable. If a law authorizing the rule is not enacted before the general assembly adjourns sine die, the proposed rule or revised proposed rule is invalidated. The agency may refile the rule and rule summary and fiscal analysis with the joint committee. RMD

(E) This section does not apply to any rule that is exempt from legislative review under division (D) of section 111.15 of the Revised Code or division (C) of section 119.03 of the Revised Code.

(F) The enactment of a law in accordance with Ohio Constitution, Article II, Sections 15 and 16, authorizing an agency to adopt a proposed rule or revised proposed rule to which this section applies, does not do either of the following:

(1) Grant an agency additional rulemaking authority or modify the agency's existing rulemaking authority;

(2) Extinguish or modify any claim against an agency arising from the rule.

(G) The enactment of a law in accordance with Ohio Constitution, Article II, Sections 15 and 16, authorizing an agency to adopt a proposed rule or revised proposed rule to which this section applies, shall not be used as evidence in any proceeding concerning the rule except for the purpose of determining whether the rule is in effect.

Sec. 106.031. If an agency, on the basis of its review of a rule under section 106.03 of the Revised Code, determines that the rule does not need to be amended or rescinded, proceedings shall be had as follows:

(A)(1) If, considering only the standard of review specified in division (A)(7) of section

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106.03 of the Revised Code, the rule has an adverse impact on businesses, the agency shall prepare a business impact analysis that describes its review of the rule under that division and that explains why the regulatory intent of the rule justifies its adverse impact on businesses. If the rule does not have an adverse impact on businesses, the agency may proceed under division (B) of this section.

(2) The agency shall transmit a copy of the full text of the rule and the business impact analysis electronically to the common sense initiative office. The office shall make the rule and analysis available to the public on its web site under section 107.62 of the Revised Code.

(3) The agency shall consider any recommendations made by the office.

(4) Not earlier than the sixteenth business day after transmitting the rule and analysis to the office, the agency shall either (a) proceed under divisions (A)(5) and (B) of this section or (b) commence, under division (B)(1) of section 106.03 of the Revised Code, the process of rescinding the rule or of amending the rule to incorporate into the rule features the recommendations suggest will eliminate or reduce the adverse impact the rule has on businesses. If the agency determines to amend or rescind the rule, the agency is not subject to the time limit specified in division (B)(1) of section 106.03 of the Revised Code.

(5) If the agency receives recommendations from the office, and determines not to amend or rescind the rule, the agency shall prepare a memorandum of response that explains why the rule is not being rescinded or why the recommendations are not being incorporated into the rule. RMD

(B) The agency shall assign a new review date to the rule. The review date assigned shall be not later than five years after the immediately preceding review date pertaining to the rule. If the agency assigns a review date that exceeds the five-year maximum, the review date is five years after the immediately preceding review date. The immediately preceding review date includes the date of the review of a rule under section 106.032 of the Revised Code.

(C) The agency shall file all the following, in electronic form, with the joint committee on agency rule review, the secretary of state, and the director of the legislative service commission: a copy of the rule specifying its new review date, a complete and accurate rule summary and fiscal analysis, and, if relevant, a business impact analysis of the rule, any recommendations received from the common sense initiative office, and any memorandum of response.

(D) The joint committee shall publish notice of the agency's determination not to amend or rescind the rule in the register of Ohio for four consecutive weeks after the rule is filed under division (C) of this section.

(E) During the ninety-day period after a rule is filed under division (C) of this section, but after the four-week notice period required by division (D) of this section has ended, the joint committee may recommend to the senate and house of representatives the adoption of a concurrent resolution invalidating the rule if the joint committee finds any of the following:

(1) The agency improperly applied the standards in division (A) of section 106.03 of the Revised Code in reviewing the rule and in determining that the rule did not need amendment or rescission.

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Mike DeWine

Mike DeWine, Governor

(2) The rule has an adverse impact on businesses, and the agency has failed to demonstrate through a business impact analysis, recommendations from the common sense initiative office, and a memorandum of response that the regulatory intent of the rule justifies its adverse impact on businesses.

(3) If the rule incorporates a text or other material by reference, any of the following applies:

(a) The citation accompanying the incorporation by reference is not such as reasonably would enable a reasonable person to whom the rule applies readily and without charge to find and inspect the incorporated text or other material;

(b) The citation accompanying the incorporation by reference is not such as reasonably would enable the joint committee readily and without charge to find and inspect the incorporated text or other material; or

(c) The rule has been exempted in whole or in part from sections 121.71 to 121.74 of the Revised Code on grounds the incorporated text or other material has one or more of the characteristics described in division (B) of section 121.75 of the Revised Code, but the incorporated text or other material actually does not have any of those characteristics.

(4) If the agency is subject to sections 121.95, 121.951, 121.952, and 121.953 of the Revised Code, the agency has failed to justify the retention of a rule containing a regulatory restriction.

(5) The rule implements a federal law or rule in a manner that is more stringent or burdensome than the federal law or rule requires. 2ND

(F) If the agency fails to comply with section 106.03 or 106.031 of the Revised Code, the joint committee shall afford the agency an opportunity to appear before the joint committee to show cause why the agency has not complied with either or both of those sections. If the agency appears before the joint committee at the time scheduled for the agency to show cause, and fails to do so, the joint committee, by vote of a majority of its members present, may recommend the adoption of a concurrent resolution invalidating the rule for the agency's failure to show cause. Or if the agency fails to appear before the joint committee at the time scheduled for the agency to show cause, the joint committee, by vote of a majority of its members present, may recommend adoption of a concurrent resolution invalidating the rule for the agency's default.

(G)(1) When the joint committee recommends that a rule be invalidated for the agency's failure to show cause at an appearance before the joint committee, the recommendation does not suspend operation of the rule, and the rule remains operational pending action by the senate and house of representatives on the concurrent resolution embodying the recommendation. If the senate and house of representatives adopt the concurrent resolution, the rule is invalid. If, however, the senate and house of representatives do not adopt the resolution, the rule continues in effect, and shall next be reviewed according to the new review date assigned to the rule.

(2) When the joint committee recommends that a rule be invalidated for the agency's failure to appear before the joint committee, the recommendation does not suspend operation of the rule, and the rule remains operational pending action by the senate and house of representatives on the

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concurrent resolution embodying the recommendation. If the senate and house of representatives adopt the concurrent resolution, the rule is invalid. If, however, the senate and house of representatives do not adopt the resolution, the rule expires in accordance with section 106.033 of the Revised Code.

Sec. 106.033. Notwithstanding any provision of section 106.031 of the Revised Code to the contrary, if an agency fails to perform a review of an existing rule in accordance with section 106.03 of the Revised Code for one year after the rule's review date, the rule is invalid. The agency shall cease enforcing the rule and shall not rely on a principle of law or policy stated in the rule when conducting adjudications or other determinations of rights and liabilities or in issuing writings and other materials. The agency may institute rulemaking proceedings with regard to a rule that is invalid under this section.

Sec. 107.03. (A) As used in this section, "transportation budget" means the biennial budget that primarily includes the following:

(1) Motor fuel excise tax-related appropriations for the department of transportation, public works commission, and department of development;

(2) Other appropriations that pertain to transportation and infrastructure related to transportation.

(B) The governor shall submit a transportation budget to the general assembly not later than four weeks after the general assembly's organization.

(C) The governor shall submit to the general assembly, not later than four weeks after its organization, a state budget containing a complete financial plan for the ensuing fiscal biennium, excluding items of revenue and expenditure described in section 126.022 of the Revised Code. However, in years of a new governor's inauguration, this budget shall be submitted not later than the fifteenth day of March.

(D) In years of a new governor's inauguration, only the new governor shall submit a budget to the general assembly. In addition to other things required by law, each of the governor's budgets shall contain:

(1) A general budget summary by function and agency setting forth the proposed total expenses from each and all funds and the anticipated resources for meeting such expenses; such resources to include any available balances in the several funds at the beginning of the biennium and a classification by totals of all revenue receipts estimated to accrue during the biennium under existing law and proposed legislation.

(2) A detailed statement showing the amounts recommended to be appropriated from each fund for each fiscal year of the biennium for current expenses, including, but not limited to, personal services, supplies and materials, equipment, subsidies and revenue distribution, merchandise for resale, transfers, and nonexpense disbursements, obligations, interest on debt, and retirement of debt, and for the biennium for capital outlay, to the respective departments, offices, institutions, as defined in section 121.01 of the Revised Code, and all other public purposes; and, in comparative form, the

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actual expenses by source of funds during each fiscal year of the previous two bienniums for each such purpose. No alterations shall be made in the requests for the legislative and judicial branches of the state filed with the director of budget and management under section 126.02 of the Revised Code. If any amount of federal money is recommended to be appropriated or has been expended for a purpose for which state money also is recommended to be appropriated or has been expended, the amounts of federal money and state money involved shall be separately identified.

(3) A detailed estimate of the revenue receipts in each fund from each source under existing laws during each year of the biennium; and, in comparative form, actual revenue receipts in each fund from each source for each year of the two previous bienniums;

(4) The estimated cash balance in each fund at the beginning of the biennium covered by the budget; the estimated liabilities outstanding against each such balance; and the estimated net balance remaining and available for new appropriations;

(5) A detailed estimate of the additional revenue receipts in each fund from each source under proposed legislation, if enacted, during each year of the biennium;

(6) The most recent report prepared by the department of taxation under section 5703.48 of the Revised Code, which shall be submitted to the general assembly as an appendix to the governor's budget;

RMD

(7) The most recent TANF spending plan prepared by the department of job and family services under section 5101.806 of the Revised Code, which shall be submitted to the general assembly as an appendix to the governor's budget;

(8) The medicaid caseload and expenditure forecast report prepared by the office of budget and management, in consultation with the department of medicaid, under section 126.021 of the Revised Code. The report shall be submitted to the general assembly as a supplemental budget document to provide an in-depth analysis of the governor's budget recommendations for the medicaid budget as a whole and for each of the major medicaid appropriation items. The report shall clearly distinguish a proposed policy change from continuing law or administrative policy and indicate whether the data used throughout the report is proposed, estimated, or actual data for the current or proposed budget biennium. At a minimum, the report shall delineate a part-to-whole mapping of the state and federal shares of the general revenue fund appropriation item 651525, medicaid health care services, or any other equivalent general revenue fund appropriation item, by eligibility group and subgroup, service delivery system, delivery system, medicaid provider, and program.

(E) The governor shall not submit to the general assembly a state budget that suspends the operation of section 131.44 of the Revised Code for the fiscal year immediately prior to the biennium covered by the budget resulting in a beginning cash balance for the general revenue fund for the biennium covered by the budget that is greater than the ending fund balance required by section 131.44 of the Revised Code, excluding any encumbered funds that are to be disbursed in the biennium covered by the budget.

The above boxed and initialed text was disapproved.

Date 6/3-/25

Mike Dewine

Sec. 107.032. As used in sections 107.033 to 107.035 of the Revised Code:

(A) "Aggregate general revenue fund appropriations" means all appropriations made by the general assembly either directly from the general revenue fund ~~appropriations made by the general assembly~~ or indirectly from any nongeneral revenue fund supported by cash transfers from the general revenue fund except for the following:

(1) Appropriations of money received from the federal government;

(2) Appropriations made for tax relief or refunds of taxes and other overpayments;

(3) Appropriations of money received as gifts.

~~(B) "Rate of inflation" means the percentage increase or decrease in the consumer price index over a one year period, based on the most recent consumer price index for all urban consumers, midwest region, all items, as determined by the bureau of labor statistics of the United States department of labor or, if that index is no longer published, a generally available comparable index.~~

~~(C) "Rate of population change" means the percentage increase or decrease in the population of this state over a one year period, based on the most recent population data available for the state published by the bureau of the census of the United States department of commerce, or its successor in responsibility, in the population estimates program, or its successive equivalent.~~

~~(D)~~ "Recast fiscal year" means fiscal years 2012, 2016, 2020, and each fourth fiscal year thereafter.

Sec. 107.033. As part of the state budget the governor submits to the general assembly under section 107.03 of the Revised Code, the governor shall include the state appropriation limitations the general assembly shall not exceed when making aggregate general revenue fund appropriations for each respective fiscal year of the biennium covered by that budget. The aggregate general revenue fund appropriations the governor proposes in the state budget also shall not exceed those limitations for each respective fiscal year of the biennium covered by that budget. As part of this submission, the governor shall identify all nongeneral revenue fund appropriation line items that are subject to the state appropriation limitation for the current fiscal year. If the governor decides to continue funding any of those nongeneral revenue fund line items, the governor shall, to the greatest extent possible, propose funding for those nongeneral revenue fund line items from the general revenue fund for each respective fiscal year of the biennium covered by that budget. Also as part of this submission, the governor shall include a table listing any remaining nongeneral revenue fund appropriation line items that are subject to the state appropriation limitation for the current fiscal year and for each respective fiscal year of the biennium covered by that budget.

(A) ~~For fiscal year 2008, the state appropriation limitation is the sum of the following:~~

~~(1) The aggregate general revenue fund appropriations for fiscal year 2007; plus~~

~~(2) The aggregate general revenue fund appropriations for fiscal year 2007 multiplied by either three and one-half per cent, or the sum of the rate of inflation plus the rate of population change, whichever is greater.~~

The above boxed and initialed text was disapproved.

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~~(B)~~ For each fiscal year ~~thereafter~~ that is not a recast fiscal year, the state appropriation limitation is the sum of the following:

(1) The state appropriation limitation for the previous fiscal year; plus

(2) The state appropriation limitation for the previous fiscal year multiplied by ~~either~~ three and one-half per cent~~, or the sum of the rate of inflation plus the rate of population change, whichever is greater~~.

~~(C)~~(B) For each recast fiscal year, the state appropriation limitation is the sum of the following:

(1) The aggregate general revenue fund appropriations for the previous fiscal year; plus

(2) The aggregate general revenue fund appropriations for the previous fiscal year multiplied by ~~either~~ three and one-half per cent~~, or the sum of the rate of inflation plus the rate of population change, whichever is greater~~.

~~(D)~~(C) The state appropriation limitation for a fiscal year shall be increased by the amount of a nongeneral revenue fund appropriation made in the immediately preceding fiscal year, if all of the following apply to the nongeneral revenue fund appropriation:

(1) It was made on or after July 1, 2013.

(2) It is included in the aggregate general revenue fund appropriations proposed for that fiscal year.

(3) It is being made for the first time from the general revenue fund.

(D) The main operating appropriations act shall contain a list of all nongeneral revenue fund appropriation line items subject to the state appropriation limitations under this section.

Sec. 107.034. For the purpose of calculations made on and after the effective date of this section, any tax revenue credited to the general revenue fund under section 113.09 of the Revised Code any time during fiscal years 2026 and 2027 shall be considered a general revenue fund tax source to fund general revenue fund appropriations for each succeeding fiscal year with respect to the determination of the state appropriation limitations under section 107.033 of the Revised Code, even if that tax revenue is subsequently credited to a nongeneral revenue fund account. An appropriation made from that nongeneral revenue fund account shall be considered as if it were made from the general revenue fund.

Sec. 107.12. (A) As used in this section, "organization" means a faith-based or other organization that is exempt from federal income taxation under section 501(c)(3) of the "Internal Revenue Code of 1986," 100 Stat. 2085, 26 U.S.C. 1, as amended, and provides charitable services to needy residents of this state.

(B) There is hereby established within the office of the governor the governor's office of faith-based and community initiatives. The office shall:

(1) Serve as a clearinghouse of information on federal, state, and local funding for charitable services performed by organizations;

(2) Encourage organizations to seek public funding for their charitable services;

RME

The above boxed and initialed text was disapproved.

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municipal corporation unless the person has received training in the handling of missing children and child abuse and neglect cases from an approved state, county, township, or municipal police officer basic training program or receives the training within the time prescribed by rules adopted by the attorney general pursuant to section 109.741 of the Revised Code.

(J) No part of any approved state, county, or municipal basic training program for bailiffs and deputy bailiffs of courts of record and no part of any approved state, county, or municipal basic training program for criminal investigators employed by the state public defender shall be used as credit toward the completion by a peace officer of any part of the approved state, county, or municipal peace officer basic training program that the peace officer is required by this section to complete satisfactorily.

(K) This section does not apply to any member of the police department of a municipal corporation in an adjoining state serving in this state under a contract pursuant to section 737.04 of the Revised Code.

(L) The executive director of the commission shall issue a certificate of completion of a training program required under this section in accordance with Chapter 4796. of the Revised Code to an individual if either of the following applies:

(1) The individual holds a certificate of completion of such a program in another state.

(2) The individual has satisfactory work experience, a government certification, or a private certification as described in that chapter in the same profession, occupation, or occupational activity as the profession, occupation, or occupational activity for which the certificate is required in this state in a state that does not require completion of such a training program.

(M)(1) Except as provided in division (M)(2) of this section, no certificate awarded by the executive director of the Ohio peace officer training commission attesting to a person's satisfactory completion of an approved state, county, municipal, or department of natural resources peace officer basic training program shall be deemed insufficient for an appointment to a position listed in division (B)(1) of this section because of a lapse in the person's service as a peace officer.

(2) The Ohio peace officer training commission shall require a re-appointed peace officer to complete refresher training of the following duration prior to performing the functions of a peace officer, if the peace officer, having previously been awarded a certificate by the executive director of the commission attesting to the person's satisfactory completion of an approved state, county, municipal, or department of natural resources peace officer basic training program or pursuant to Chapter 4796. of the Revised Code, for at least one year prior to an appointment, was not employed as a peace officer:

(a) If the period of lapse was at least one year, but less than four years, up to forty hours;

(b) If the period of lapse was four years or longer, eighty hours.

RMD

Sec. 109.803. (A)(1) Subject to divisions (A)(2) and (B) of this section, every appointing authority shall require each of its appointed peace officers and troopers to complete twenty-four hours of continuing professional training each calendar year. Twenty-four hours is intended to be a

The above boxed and initialed text was disapproved.

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minimum requirement, and appointing authorities are encouraged to exceed the twenty-four hour minimum. A minimum of twenty-four hours of continuing professional training shall be reimbursed each calendar year and a maximum of forty hours of continuing professional training may be reimbursed each calendar year. No reimbursement shall be available under this section for continuing professional training provided for a peace officer or trooper appointed by a state agency.

(2) An appointing authority may submit a written request to the peace officer training commission that requests for a calendar year because of emergency circumstances an extension of the time within which one or more of its appointed peace officers or troopers must complete the required minimum number of hours of continuing professional training set by the commission, as described in division (A)(1) of this section. A request made under this division shall set forth the name of each of the appointing authority's peace officers or troopers for whom an extension is requested, identify the emergency circumstances related to that peace officer or trooper, include documentation of those emergency circumstances, and set forth the date on which the request is submitted to the commission. A request shall be made under this division not later than the fifteenth day of December in the calendar year for which the extension is requested.

Upon receipt of a written request made under this division, the executive director of the commission shall review the request and the submitted documentation. If the executive director of the commission is satisfied that emergency circumstances exist for any peace officer or trooper for whom a request was made under this division, the executive director may approve the request for that peace officer or trooper and grant an extension of the time within which that peace officer or trooper must complete the required minimum number of hours of continuing professional training set by the commission. An extension granted under this division may be for any period of time the executive director believes to be appropriate, and the executive director shall specify in the notice granting the extension the date on which the extension ends. Not later than thirty days after the date on which a request is submitted to the commission, for each peace officer and trooper for whom an extension is requested, the executive director either shall approve the request and grant an extension or deny the request and deny an extension and shall send to the appointing authority that submitted the request written notice of the executive director's decision.

If the executive director grants an extension of the time within which a particular appointed peace officer or trooper of an appointing authority must complete the required minimum number of hours of continuing professional training set by the commission, the appointing authority shall require that peace officer or trooper to complete the required minimum number of hours of training not later than the date on which the extension ends.

(B) With the advice of the Ohio peace officer training commission, the attorney general shall adopt in accordance with Chapter 119. of the Revised Code rules setting forth minimum standards for continuing professional training for peace officers and troopers and governing the administration of continuing professional training programs for peace officers and troopers. The rules adopted by the attorney general under division (B) of this section shall do all of the following:

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(1) Allow peace officers and troopers to earn credit for up to four hours of continuing professional training for time spent while on duty providing drug use prevention education training that utilizes evidence-based curricula to students in school districts, community schools established under Chapter 3314., STEM schools established under Chapter 3326., and college-preparatory boarding schools established under Chapter 3328. of the Revised Code.

(2) Allow a peace officer or trooper appointed by a law enforcement agency to earn hours of continuing professional training for other peace officers or troopers appointed by the law enforcement agency by providing drug use prevention education training under division (B)(1) of this section so that hours earned by the peace officer or trooper providing the training in excess of four hours may be applied to offset the number of continuing professional training hours required of another peace officer or trooper appointed by that law enforcement agency.

(3) Prohibit the use of continuing professional training hours earned under division (B)(1) or (2) of this section from being used to offset any mandatory hands-on training requirement.

(4) Require a peace officer to complete training on proper interactions with civilians during traffic stops and other in-person encounters, which training shall have an online offering and shall include all of the following topics:

(a) A person's rights during an interaction with a peace officer, including all of the following:

(i) When a peace officer may require a person to exit a vehicle;

(ii) Constitutional protections from illegal search and seizure;

(iii) The rights of a passenger in a vehicle who has been pulled over for a traffic stop;

(iv) The right for a citizen to record an encounter with a peace officer.

(b) Proper actions for interacting with a civilian and methods for diffusing a stressful encounter with a civilian;

(c) Laws regarding questioning and detention by peace officers, including any law requiring a person to present proof of identity to a peace officer, and the consequences for a person's or officer's failure to comply with those laws;

(d) Any other requirements and procedures necessary for the proper implementation of this section.

(C) The attorney general shall transmit a certified copy of any rule adopted under this section to the secretary of state.

(D) As used in this section:

(1) "Peace officer" has the same meaning as in section 109.71 of the Revised Code.

(2) "Trooper" means an individual appointed as a state highway patrol trooper under section 5503.01 of the Revised Code.

(3) "Appointing authority" means any agency or entity that appoints a peace officer or trooper.

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Sec. 111.15. (A) As used in this section:

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(1) "Rule" includes any rule, regulation, bylaw, or standard having a general and uniform operation adopted by an agency under the authority of the laws governing the agency; any appendix to a rule; and any internal management rule. "Rule" does not include any guideline adopted pursuant to section 3301.0714 of the Revised Code, any order respecting the duties of employees, any finding, any determination of a question of law or fact in a matter presented to an agency, or any rule promulgated pursuant to Chapter 119. or division (C)(1) or (2) of section 5117.02 of the Revised Code. "Rule" includes any amendment or rescission of a rule.

(2) "Agency" means any governmental entity of the state and includes, but is not limited to, any board, department, division, commission, bureau, society, council, institution, state college or university, community college district, technical college district, or state community college. "Agency" does not include the general assembly, the controlling board, the adjutant general's department, or any court.

(3) "Internal management rule" means any rule, regulation, bylaw, or standard governing the day-to-day staff procedures and operations within an agency.

(B)(1) Any rule, other than a rule of an emergency nature, adopted by any agency pursuant to this section shall be effective on the tenth day after the day on which the rule in final form and in compliance with division (B)(3) of this section is filed as follows:

(a) The rule shall be filed in electronic form with both the secretary of state and the director of the legislative service commission;

(b) The rule shall be filed in electronic form with the joint committee on agency rule review. Division (B)(1)(b) of this section does not apply to any rule to which division (D) of this section does not apply.

An agency that adopts or amends a rule that is subject to division (D) of this section shall assign a review date to the rule that is not later than five years after its effective date. If a review date assigned to a rule exceeds the five-year maximum, the review date for the rule is five years after its effective date. A rule with a review date is subject to review under section 106.03 of the Revised Code and expiration under section 106.033 of the Revised Code. This paragraph does not apply to a rule of a state college or university, community college district, technical college district, or state community college.

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If an agency in adopting a rule designates an effective date that is later than the effective date provided for by division (B)(1) of this section, the rule if filed as required by such division shall become effective on the later date designated by the agency.

Any rule that is required to be filed under division (B)(1) of this section is also subject to division (D) of this section if not exempted by that division.

If a rule incorporates a text or other material by reference, the agency shall comply with sections 121.71 to 121.75 of the Revised Code.

(2) A rule of an emergency nature necessary for the immediate preservation of the public peace, health, or safety shall state the reasons for the necessity. The emergency rule, in final form

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~~(D)~~(D)(1) At least sixty-five days before a board, commission, department, division, or bureau of the government of the state files a rule under division (B)(1) of this section, it shall file the full text of the proposed rule in electronic form with the joint committee on agency rule review, and the proposed rule is subject to legislative review and invalidation under ~~section~~ sections 106.02[3], 106.025, and 106.026 of the Revised Code. If a state board, commission, department, division, or bureau makes a revision in a proposed rule after it is filed with the joint committee, the state board, commission, department, division, or bureau shall promptly file the full text of the proposed rule in its revised form in electronic form with the joint committee. A state board, commission, department, division, or bureau shall also file the rule summary and fiscal analysis prepared under section 106.024 of the Revised Code in electronic form along with a proposed rule, and along with a proposed rule in revised form, that is filed under this division. If a proposed rule has an adverse impact on businesses, the state board, commission, department, division, or bureau also shall file the business impact analysis, any recommendations received from the common sense initiative office, and the associated memorandum of response, if any, in electronic form along with the proposed rule, or the proposed rule in revised form, that is filed under this division. If the rule summary and fiscal analysis indicates the rule may have any of the effects listed in division (A) of section 106.025 of the Revised Code, the executive director of the joint committee shall notify the members of the general assembly and include all documentation submitted to the joint committee in the agency's original rule filing with the notice.

(2) A proposed rule that is subject to legislative review under this division may not be adopted and filed in final form under division (B)(1) of this section unless ~~the~~ one of the following applies:

(a) The proposed rule has been filed with the joint committee on agency rule review under this division and the time for the joint committee to review the proposed rule has expired without recommendation of a concurrent resolution to invalidate the proposed rule.

(b) The proposed rule is subject to section 106.026 of the Revised Code, and a law authorizing its adoption enacted in accordance with Ohio Constitution, Article II, Sections 15 and 16 is in effect.

(3) If a proposed rule that is subject to legislative review under this division implements a federal law or rule, the agency shall provide to the joint committee a citation to the federal law or rule the proposed rule implements and a statement as to whether the proposed rule implements the federal law or rule in a manner that is more or less stringent or burdensome than the federal law or rule requires.

(4) As used in this division, "commission" includes the public utilities commission when adopting rules under a federal or state statute.

~~This division~~ (5) Division (D) of this section does not apply to any of the following:

~~(1)~~(a) A proposed rule of an emergency nature;

~~(2)~~(b) A rule proposed under section 1121.05, 1121.06, 1349.33, 1707.201, 1733.412,

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4123.29, 4123.34, 4123.341, 4123.342, 4123.345, 4123.40, 4123.411, 4123.44, or 4123.442 of the Revised Code;

~~(3)~~(c) A rule proposed by an agency other than a board, commission, department, division, or bureau of the government of the state;

~~(4)~~(d) A proposed internal management rule of a board, commission, department, division, or bureau of the government of the state;

~~(5)~~(e) Any proposed rule that must be adopted verbatim by an agency pursuant to federal law or rule, to become effective within sixty days of adoption, in order to continue the operation of a federally reimbursed program in this state, so long as the proposed rule contains both of the following:

~~(a)~~(i) A statement that it is proposed for the purpose of complying with a federal law or rule;

~~(b)~~(ii) A citation to the federal law or rule that requires verbatim compliance.

~~(6)~~(f) An initial rule proposed by the director of health to impose quality standards on a health care facility as defined in section 3702.30 of the Revised Code;

~~(7)~~(g) A rule of the state lottery commission pertaining to instant game rules.

If a rule is exempt from legislative review under division ~~(D)(5)~~(D)(5)(e) of this section, and if the federal law or rule pursuant to which the rule was adopted expires, is repealed or rescinded, or otherwise terminates, the rule is thereafter subject to legislative review under division (D) of this section.

Whenever a state board, commission, department, division, or bureau files a proposed rule or a proposed rule in revised form under division (D) of this section, it shall also file the full text of the same proposed rule or proposed rule in revised form in electronic form with the secretary of state and the director of the legislative service commission. A state board, commission, department, division, or bureau shall file the rule summary and fiscal analysis prepared under section 106.024 of the Revised Code in electronic form along with a proposed rule or proposed rule in revised form that is filed with the secretary of state or the director of the legislative service commission.

Sec. 111.27. There is hereby established in the state treasury the board of elections ~~reimbursement and education~~ fund. The fund shall be used by the secretary of state to provide advancements, subject to recoupment, or to reimburse boards of elections pursuant to sections 3513.301, 3513.312, 3515.071, and 3521.03 of the Revised Code, and to provide training and educational programs for members and employees of boards of elections. The fund shall receive transfers of cash pursuant to controlling board action.

Sec. 111.29. The Ohio election integrity commission fund is created in the state treasury. The secretary of state shall use the money in the fund for the sole purpose of paying expenses related to the operation of the Ohio election integrity commission established under section 3517.14 of the Revised Code.

Sec. 113.05. (A) As used in sections 113.05 to 113.40 of the Revised Code:

(1) "Account," "appropriation," "disbursement," "electronic funds transfer," "fund," and

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(D)(1) If, in the judgment of the receiver, the criteria required to file for bankruptcy under the "Federal Bankruptcy Act," 11 U.S.C. 101, et seq., are satisfied and no reasonable alternative exists to eliminate the fiscal emergency condition within three years, the receiver may present findings and submit a written recommendation on filing for bankruptcy to the financial planning and supervision commission and the legislative authority of the municipal corporation, board of county commissioners, or board of township trustees. Beginning sixty days after submitting the recommendation, the receiver may initiate bankruptcy proceedings unless both of the following occur:

(a) The legislative authority or board adopts an ordinance or resolution, effective within sixty days of receipt of the recommendation, opposing the recommendation. The ordinance or resolution shall specify the legislative authority's or board's plan to satisfy and discharge the debts and liabilities included in the receiver's recommendation for bankruptcy within seven years of the adoption of the ordinance or resolution and promptly alleviate the fiscal emergency conditions using expenditure reductions or available and future tax revenue, including necessary tax rate increases, of the municipal corporation, county, or township.

(b) After reviewing the ordinance or resolution under division (D)(1)(a) of this section, the financial planning and supervision commission determines the plan is sufficient to satisfy and discharge the debts and liabilities included in the receiver's recommendation for bankruptcy within seven years of the adoption of the resolution and promptly alleviate the fiscal emergency conditions.

If the financial planning and supervision commission determines that the plan is not sufficient, the receiver may initiate bankruptcy proceedings notwithstanding the ordinance or resolution opposing the recommendation.

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(2) If the financial planning and supervision commission determines under division (D)(1) of this section that the plan is sufficient and the plan requires voted taxes authorized under another Revised Code section, the legislative authority of the municipal corporation, board of county commissioners, or board of trustees shall direct the board of elections to submit the tax question to the electors at the next general election or at a special election conducted on the day of the next primary election in the municipal corporation, township, or county occurring not less than ninety days after the resolution is certified to the board, as applicable under the provision authorizing the tax question. If the taxes are not approved by the electors, the receiver may initiate bankruptcy proceedings, notwithstanding the resolution or ordinance opposing bankruptcy. If the taxes are approved by the electors, the legislative authority of the municipal corporation, board of county commissioners, or board of trustees shall implement the plan to satisfy and discharge the debts and liabilities included in the receiver's recommendation for bankruptcy within seven years of the adoption of the ordinance or resolution and promptly alleviate the fiscal emergency conditions.

(E) The court shall terminate the receivership when the municipal corporation, county, or township has corrected and eliminated all of the fiscal emergency conditions determined pursuant to section 118.04 of the Revised Code, and no new fiscal emergency conditions have occurred.

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(F) Conditions in division (A) of this section may be applied retroactively in a remedial nature.

Sec. 119.03. In the adoption, amendment, or rescission of any rule, an agency shall comply with the following procedure:

(A) Reasonable public notice shall be given in the register of Ohio at least thirty days prior to the date set for a hearing, in the form the agency determines. The agency shall file copies of the public notice under division (B) of this section. (The agency gives public notice in the register of Ohio when the public notice is published in the register under that division.)

The public notice shall include:

(1) A statement of the agency's intention to consider adopting, amending, or rescinding a rule;

(2) A synopsis of the proposed rule, amendment, or rule to be rescinded or a general statement of the subject matter to which the proposed rule, amendment, or rescission relates;

(3) A statement of the reason or purpose for adopting, amending, or rescinding the rule;

(4) The date, time, and place of a hearing on the proposed action, which shall be not earlier than the thirty-first nor later than the fortieth day after the proposed rule, amendment, or rescission is filed under division (B) of this section.

In addition to public notice given in the register of Ohio, the agency may give whatever other notice it reasonably considers necessary to ensure notice constructively is given to all persons who are subject to or affected by the proposed rule, amendment, or rescission. RMD

The agency shall provide a copy of the public notice required under division (A) of this section to any person who requests it and pays a reasonable fee, not to exceed the cost of copying and mailing.

(B) The full text of the proposed rule, amendment, or rule to be rescinded, accompanied by the public notice required under division (A) of this section, shall be filed in electronic form with the secretary of state and with the director of the legislative service commission. (If in compliance with this division an agency files more than one proposed rule, amendment, or rescission at the same time, and has prepared a public notice under division (A) of this section that applies to more than one of the proposed rules, amendments, or rescissions, the agency shall file only one notice with the secretary of state and with the director for all of the proposed rules, amendments, or rescissions to which the notice applies.) The proposed rule, amendment, or rescission and public notice shall be filed as required by this division at least sixty-five days prior to the date on which the agency, in accordance with division (E) of this section, issues an order adopting the proposed rule, amendment, or rescission.

If the proposed rule, amendment, or rescission incorporates a text or other material by reference, the agency shall comply with sections 121.71 to 121.75 of the Revised Code.

The proposed rule, amendment, or rescission shall be available for at least thirty days prior to the date of the hearing at the office of the agency in printed or other legible form without charge.

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to any person affected by the proposal. Failure to furnish such text to any person requesting it shall not invalidate any action of the agency in connection therewith.

If the agency files a revision in the text of the proposed rule, amendment, or rescission, it shall also promptly file the full text of the proposed rule, amendment, or rescission in its revised form in electronic form with the secretary of state and with the director of the legislative service commission.

The agency shall file the rule summary and fiscal analysis prepared under section 106.024 of the Revised Code in electronic form along with a proposed rule, amendment, or rescission or proposed rule, amendment, or rescission in revised form that is filed with the secretary of state or the director of the legislative service commission.

The agency shall file the hearing report relating to a proposed rule, amendment, or rescission in electronic form with the secretary of state and the director of the legislative service commission at the same time the agency files the hearing report with the joint committee on agency rule review.

The director of the legislative service commission shall publish in the register of Ohio the full text of the original and each revised version of a proposed rule, amendment, or rescission; the full text of a public notice; the full text of a rule summary and fiscal analysis; and the full text of a hearing report that is filed with the director under this division.

~~(C)~~(C)(1) When an agency files a proposed rule, amendment, or rescission under division (B) of this section, it also shall file in electronic form with the joint committee on agency rule review the full text of the proposed rule, amendment, or rule to be rescinded in the same form and the public notice required under division (A) of this section. (If in compliance with this division an agency files more than one proposed rule, amendment, or rescission at the same time, and has given a public notice under division (A) of this section that applies to more than one of the proposed rules, amendments, or rescissions, the agency shall file only one notice with the joint committee for all of the proposed rules, amendments, or rescissions to which the notice applies.) The proposed rule, amendment, or rescission is subject to legislative review and invalidation under sections 106.02, 106.021, ~~and~~ 106.022, 106.025, and 106.026 of the Revised Code. If the agency makes a revision in a proposed rule, amendment, or rescission after it is filed with the joint committee, the agency promptly shall file the full text of the proposed rule, amendment, or rescission in its revised form in electronic form with the joint committee.

An agency shall file the rule summary and fiscal analysis prepared under section 106.024 of the Revised Code in electronic form along with a proposed rule, amendment, or rescission, and along with a proposed rule, amendment, or rescission in revised form, that is filed under this division. If the rule summary and fiscal analysis indicates the rule may have any of the effects listed in division (A) of section 106.025 of the Revised Code, the executive director of the joint committee shall notify the members of the general assembly and include all documentation submitted to the joint committee in the agency's original rule filing with the notice.

(2) If a proposed rule, amendment, or rescission has an adverse impact on businesses, the

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agency also shall file the business impact analysis, any recommendations received from the common sense initiative office, and the agency's memorandum of response, if any, in electronic form along with the proposed rule, amendment, or rescission, or along with the proposed rule, amendment, or rescission in revised form, that is filed under this division.

(3) The agency shall file the hearing report in electronic form with the joint committee before the joint committee holds its public hearing on the proposed rule, amendment, or rescission. The filing of a hearing report does not constitute a revision of the proposed rule, amendment, or rescission to which the hearing report relates.

(4) If the proposed rule, amendment, or rescission requires liability insurance, a bond, or any other financial responsibility instrument as a condition of licensure, the agency shall conduct a diligent search to determine if the liability insurance, bond, or other financial responsibility instrument is readily available in the amounts required as a condition of licensure, and shall certify to the joint committee that the search was conducted.

(5) If the proposed rule, amendment, or rescission implements a federal law or rule, the agency shall provide to the joint committee a citation to the federal law or rule the proposed rule, amendment, or rescission implements and a statement as to whether the proposed rule implements the federal law or rule in a manner that is more or less stringent or burdensome than the federal law or rule requires.

(6) A proposed rule, amendment, or rescission that is subject to legislative review under this division may not be adopted under division (E) of this section or filed in final form under section 119.04 of the Revised Code unless ~~the~~ one of the following applies:

(a) The proposed rule, amendment, or rescission has been filed with the joint committee on agency rule review under this division and the time for legislative review of the proposed rule, amendment, or rescission has expired without adoption of a concurrent resolution to invalidate the proposed rule, amendment, or rescission.

(b) The proposed rule, amendment, or rescission is subject to section 106.026 of the Revised Code, and a law authorizing its adoption enacted in accordance with Ohio Constitution, Article II, Sections 15 and 16 is in effect.

~~This division~~ (7) Division (C) of this section does not apply to:

~~(1)~~(a) An emergency rule, amendment, or rescission;

~~(2)~~(b) A proposed rule, amendment, or rescission that must be adopted verbatim by an agency pursuant to federal law or rule, to become effective within sixty days of adoption, in order to continue the operation of a federally reimbursed program in this state, so long as the proposed rule contains both of the following:

~~(a)~~(i) A statement that it is proposed for the purpose of complying with a federal law or rule;

~~(b)~~(ii) A citation to the federal law or rule that requires verbatim compliance.

~~(3)~~(c) A proposed rule, amendment, or rescission that, as set forth in section 3719.41 of the Revised Code, must be adopted by the state board of pharmacy pursuant to federal law or rule, to

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become effective within sixty days of adoption, so long as the proposed rule contains a statement that it is proposed for the purpose of complying with federal law or rule.

(8) If a rule or amendment is exempt from legislative review under division ~~(C)(2)~~(C)(7)(b) of this section, and if the federal law or rule pursuant to which the rule or amendment was adopted expires, is repealed or rescinded, or otherwise terminates, the rule or amendment, or its rescission, is thereafter subject to legislative review under division (C) of this section.

(D) On the date and at the time and place designated in the notice, the agency shall conduct a public hearing at which any person affected by the proposed action of the agency may appear and be heard in person, by the person's attorney, or both, may present the person's position, arguments, or contentions, orally or in writing, offer and examine witnesses, and present evidence tending to show that the proposed rule, amendment, or rescission, if adopted or effectuated, will be unreasonable or unlawful. An agency may permit persons affected by the proposed rule, amendment, or rescission to present their positions, arguments, or contentions in writing, not only at the hearing, but also for a reasonable period before, after, or both before and after the hearing. A person who presents a position or arguments or contentions in writing before or after the hearing is not required to appear at the hearing.

At the hearing, the testimony shall be recorded. Such record shall be made at the expense of the agency. The agency is required to transcribe a record that is not sight readable only if a person requests transcription of all or part of the record and agrees to reimburse the agency for the costs of the transcription. An agency may require the person to pay in advance all or part of the cost of the transcription.

In any hearing under this section the agency may administer oaths or affirmations.

The agency shall consider the positions, arguments, or contentions presented at, or before or after, the hearing. The agency shall prepare a hearing summary of the positions, arguments, or contentions, and of the issues raised by the positions, arguments, or contentions. The agency then shall prepare a hearing report explaining, with regard to each issue, how it is reflected in the rule, amendment, or rescission. If an issue is not reflected in the rule, amendment, or rescission, the hearing report shall explain why the issue is not reflected. The agency shall include the hearing summary in the hearing report as an appendix thereto. And, in the hearing report, the agency shall identify the proposed rule, amendment, or rescission to which the hearing report relates.

~~(E) After~~ (E)(1) Subject to division (E)(2) of this section, after divisions (A), (B), (C), and (D) of this section have been complied with, and when the time for legislative review under sections 106.02, 106.022, ~~and~~ 106.023, and 106.025 of the Revised Code has expired without adoption of a concurrent resolution to invalidate the proposed rule, amendment, or rescission, the agency may issue an order adopting the proposed rule or the proposed amendment or rescission of the rule, consistent with the synopsis or general statement included in the public notice. At that time the agency shall designate the effective date of the rule, amendment, or rescission, which shall not be earlier than the tenth day after the rule, amendment, or rescission has been filed in its final form as

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provided in section 119.04 of the Revised Code.

(2) If a proposed rule, amendment, or rescission is subject to section 106.026 of the Revised Code, the agency may issue an order adopting the proposed rule or the proposed amendment or rescission of the rule on or after the effective date of the law authorizing adoption enacted in accordance with Ohio Constitution, Article II, Sections 15 and 16. At that time the agency shall designate the effective date of the rule, amendment, or rescission, which shall not be earlier than the tenth day after the rule, amendment, or rescission has been filed in its final form as provided in section 119.04 of the Revised Code.

(F) Prior to the effective date of a rule, amendment, or rescission, the agency shall make a reasonable effort to inform those affected by the rule, amendment, or rescission and to have available for distribution to those requesting it the full text of the rule as adopted or as amended.

(G)(1) If the governor, upon the request of an agency, determines that an emergency requires the immediate adoption, amendment, or rescission of a rule, the governor shall issue an order, the text of which shall be filed in electronic form with the agency, the secretary of state, the director of the legislative service commission, and the joint committee on agency rule review, that the procedure prescribed by this section with respect to the adoption, amendment, or rescission of a specified rule is suspended. The agency may then adopt immediately the emergency rule, amendment, or rescission and it becomes effective on the date the rule, amendment, or rescission, in final form and in compliance with division (A)(2) of section 119.04 of the Revised Code, is filed in electronic form with the secretary of state, the director of the legislative service commission, and the joint committee on agency rule review. The director shall publish the full text of the emergency rule, amendment, or rescission in the register of Ohio.

Except as provided in division (G)(2) of this section, or section 107.43 of the Revised Code, the emergency rule, amendment, or rescission shall become invalid at the end of the one hundred twentieth day it is in effect. Prior to that date the agency may adopt the emergency rule, amendment, or rescission as a nonemergency rule, amendment, or rescission by complying with the procedure prescribed by this section for the adoption, amendment, and rescission of nonemergency rules. The agency shall not use the procedure of division (G)(1) of this section to readopt the emergency rule, amendment, or rescission so that, upon the emergency rule, amendment, or rescission becoming invalid under division (G)(1) of this section, the emergency rule, amendment, or rescission will continue in effect without interruption for another one-hundred-twenty-day period, except when section 106.02 of the Revised Code prevents the agency from adopting the emergency rule, amendment, or rescission as a nonemergency rule, amendment, or rescission within the one-hundred-twenty-day period.

Division (G)(1) of this section does not apply to the adoption of any emergency rule, amendment, or rescission by the tax commissioner under division (C)(2) of section 5117.02 of the Revised Code.

(2) An emergency rule or amendment adding a substance to a controlled substance schedule

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shall become invalid at the end of the one hundred eightieth day it is in effect. Prior to that date, the state board of pharmacy may adopt the emergency rule or amendment as a nonemergency rule or amendment by complying with the procedure prescribed by this section for adoption and amendment of nonemergency rules. The board shall not use the procedure of division (G)(1) of this section to readopt the emergency rule or amendment so that, upon the emergency rule or amendment becoming invalid under division (G)(2) of this section, the emergency rule or amendment will continue in effect beyond the one-hundred-eighty-day period.

(3) The general assembly, by adopting a concurrent resolution, and in accordance with section 107.43 of the Revised Code, may do either of the following:

(a) Invalidate, in whole or in part, an emergency rule adopted or amended by an agency in response to a state of emergency, as defined under section 107.42 of the Revised Code, under division (G)(1) of this section;

(b) Authorize an agency to readopt, in whole or in part, a rule that was rescinded in response to a state of emergency under division (G)(1) of this section.

(H) Rules adopted by an authority within the department of job and family services for the administration or enforcement of Chapter 4141. of the Revised Code or of the department of taxation shall be effective without a hearing as provided by this section if the statutes pertaining to such agency specifically give a right of appeal to the board of tax appeals or to a higher authority within the agency or to a court, and also give the appellant a right to a hearing on such appeal. This division does not apply to the adoption of any rule, amendment, or rescission by the tax commissioner under division (C)(1) or (2) of section 5117.02 of the Revised Code, or deny the right to file an action for declaratory judgment as provided in Chapter 2721. of the Revised Code from the decision of the board of tax appeals or of the higher authority within such agency.

Sec. 119.04. (A)(1) Any rule adopted by any agency shall be effective on the tenth day after the day on which the rule in final form and in compliance with division (A)(2) of this section is filed as follows:

(a) The rule shall be filed in electronic form with both the secretary of state and the director of the legislative service commission;

(b) The rule shall be filed in electronic form with the joint committee on agency rule review. Division (A)(1)(b) of this section does not apply to any rule to which division (C) of section 119.03 of the Revised Code does not apply.

If an agency in adopting a rule designates an effective date that is later than the effective date provided for by this division, the rule if filed as required by this division shall become effective on the later date designated by the agency.

An agency that adopts or amends a rule that is subject to section 106.03 of the Revised Code shall assign a review date to the rule that is not later than five years after its effective date. If a review date assigned to a rule exceeds the five-year maximum, the review date for the rule is five years after its effective date. A rule with a review date is subject to review under section 106.03 of

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consider whether the principle of law or policy should be supplanted by its restatement in an interpretive rule. The agency may not presume that a principle of law or policy that aids in the interpretation of an existing rule or statute is simply a reiteration of the existing rule or statute.

(C) If the agency determines, in light of the foregoing standards, that rulemaking is indicated, the agency shall commence the rule-making process as soon as it is reasonably feasible to do so, but not later than the date that is ~~six~~ three months after the determination was made. The principle of law or policy as it is restated in a rule does not need to be wholly congruent with the supplanted principle of law or policy. The agency lawfully may improve or develop further the supplanted principle of law or policy as it is restated in a rule.

The agency may continue to rely upon the principle of law or policy, but only while it is complying with the preceding paragraph. The agency may not rely upon the principle of law or policy in advising with regard to or in determining the rights or liabilities of a person if ~~the~~ any of the following apply:

(1) The agency fails to commence the rule-making process by the deadline specified in the preceding paragraph~~, or if, after~~.

(2) After commencing the rule-making process, the agency neglects or abandons the rule-making process before it is completed.

(3) The agency fails to file a rule for which rulemaking is indicated under this section in final form within one year of the agency making a determination under this section.

(4) After filing a proposed rule and rule summary and fiscal analysis with the joint committee, the agency notifies the joint committee of the agency's intention to file a revised proposed rule as described in division (B) of section 106.02 of the Revised Code.

(D) A principle of law or policy that is relied upon directly or by clear implication from a statute applying to the agency does not need to be supplanted by rule.

(E) This section does not apply to an agency, commission, or committee created in the legislative branch of government or to serve the general assembly including, but not limited to, all of the following:

(1) The joint legislative ethics committee;

~~(2) The joint medicaid oversight committee;~~

~~(3) The correctional institution inspection committee;~~

~~(4)~~(2) The legislative service commission;

~~(5)~~(3) The legislative information services;

~~(6)~~(4) The capitol square review and advisory board.

Sec. 121.931. (A) A person may petition an agency in writing to restate a principle of law or policy in a rule if (1) the person was a party to an adjudication or other determination before an agency that has resulted in an order or other disposition or was a party to a civil action in which judgment has been entered, and (2) the adjudication or other determination, or the civil action, involved a principle of law or policy relied upon by the agency that, under section 121.93 of the

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Revised Code, should have been supplanted by its restatement in a rule but has not been so supplanted. The petition shall briefly explain why the principle of law or policy should, under section 121.93 of the Revised Code, be supplanted by its restatement in a rule. The person shall send the petition to the agency not later than the ninetieth day after the order or other disposition was issued or the judgment was entered. The person also shall send a copy of the petition to the joint committee on agency rule review.

(B) The agency, not later than the thirtieth day after receiving a timely petition, shall consider the petition in light of section 121.93 of the Revised Code, and shall notify the petitioner in writing, by certified mail, return receipt requested, whether it grants or intends to deny the petition.

(1) If the agency grants the petition, it shall commence the rule-making process as soon as it is reasonably feasible to do so, but not later than the date that is ~~six~~ three months after the petition was granted. The principle of law or policy as it is restated in a rule does not need to be wholly congruent with the supplanted principle of law or policy. The agency lawfully may improve or develop further the supplanted principle of law or policy.

The agency may continue to rely upon the principle of law or policy, but only while it is complying with the preceding paragraph. The agency may not rely upon the principle of law or policy in advising with regard to or in determining the rights or liabilities of a person if ~~the~~ any of the following apply:

(a) The agency fails to commence the rule-making process by the deadline specified in the preceding paragraph~~, or if, after~~.

(b) After commencing the rule-making process, the agency neglects or abandons the rule-making process before it is completed.

(c) The agency fails to file a rule for which rulemaking is required under this section in final form within one year of the agency granting a petition under this division.

(d) After filing a proposed rule and rule summary and fiscal analysis with the joint committee, the agency notifies the joint committee of the agency's intention to file a revised proposed rule as described in division (B) of section 106.02 of the Revised Code.

(2) If the agency intends to deny the petition, it shall send the petitioner a notice affording the petitioner an opportunity for a hearing on the petition and briefly explaining why the agency intends to deny the petition. If the petitioner does not in writing request a hearing within fifteen days after receiving the notice, the agency shall deny the petition and notify the petitioner in writing. If the petitioner responds in writing within the fifteen-day period requesting a hearing, the agency, by certified mail, return receipt requested, promptly shall notify the petitioner of the time and place for the hearing, which shall be not earlier than the thirtieth day after the notice was sent to the petitioner.

(C) At the hearing, the agency shall explain why, notwithstanding section 121.93 of the Revised Code, it intends to deny the petition, and the petitioner shall explain why under that section the petitioner believes the agency's intention to be erroneous. The hearing shall be informal. The petitioner may be assisted by counsel at the hearing.

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(D) Not later than the thirtieth day after the hearing concludes, the agency shall grant or deny the petition.

(1) If the agency grants the petition, it shall commence the rule-making process as soon as it is reasonably feasible to do so, but not later than the date that is ~~six~~ three months after the determination was made. The principle of law or policy as it is restated in a rule does not need to be wholly congruent with the supplanted principle of law or policy. The agency lawfully may improve or develop further the supplanted principle of law or policy as it is restated in a rule.

The agency may continue to rely upon the principle of law or policy, but only while it is complying with the preceding paragraph. The agency may not rely upon the principle of law or policy in advising with regard to or in determining the rights or liabilities of a person if ~~the~~ any of the following apply:

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(a) The agency fails to commence the rule-making process by the deadline specified in the preceding paragraph~~, or if, after~~.

(b) After commencing the rule-making process, the agency neglects or abandons the rule-making process before it is completed.

(c) The agency fails to file a rule for which rulemaking is required under this section in final form within one year of the agency granting a petition under this division.

(d) After filing a proposed rule and rule summary and fiscal analysis with the joint committee, the agency notifies the joint committee of the agency's intention to file a revised proposed rule as described in division (B) of section 106.02 of the Revised Code.

(2) If the petitioner failed to appear at the hearing, or if the petitioner failed to persuade the agency that its intention to deny the petition is erroneous, the agency shall deny the petition.

The agency shall send notice in writing to the petitioner of the outcome. If the outcome is denial of the petition, the notice shall explain briefly why the agency is denying the petition. The petitioner is not entitled to appeal the outcome.

Sec. 121.95. (A) As used in sections 121.95, 121.951, 121.952, 121.953, and 121.954 of the Revised Code~~, "state~~:

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(1) "State agency" means an administrative department created under section 121.02 of the Revised Code, an administrative department head appointed under section 121.03 of the Revised Code, and a state agency organized under an administrative department or administrative department head. "State agency" also includes the department of education and workforce, the state lottery commission, the Ohio casino control commission, the state racing commission, and the public utilities commission of Ohio. Rules adopted by an otherwise independent official or entity organized under a state agency shall be attributed to the agency under which the official or entity is organized for the purposes of sections 121.95, 121.951, 121.952, 121.953, and 121.954 of the Revised Code.

(2) "Regulatory restriction" means any part of a rule that requires or prohibits an action.

(B) Not later than December 31, 2019, a state agency shall review its existing rules to identify rules having one or more regulatory restrictions ~~that require or prohibit an action~~ and

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prepare a base inventory of the regulatory restrictions in its existing rules. ~~Rules that include the words "shall," "must," "require," "shall not," "may not," and "prohibit" shall be considered to contain regulatory restrictions.~~

(C) In the base inventory, the state agency shall indicate all of the following concerning each regulatory restriction:

(1) A description of the regulatory restriction;

(2) The rule number of the rule in which the regulatory restriction appears;

(3) The statute under which the regulatory restriction was adopted;

(4) Whether state or federal law expressly and specifically requires the agency to adopt the regulatory restriction or the agency adopted the regulatory restriction under the agency's general authority;

(5) Whether removing the regulatory restriction would require a change to state or federal law, provided that removing a regulatory restriction adopted under a law granting the agency general authority shall be presumed not to require a change to state or federal law;

(6) Any other information the joint committee on agency rule review considers necessary.

(D) The state agency shall compute and state the total number of regulatory restrictions indicated in the base inventory, shall post the base inventory on its web site, and shall electronically transmit a copy of the inventory to the joint committee. The joint committee shall review the base inventory, then transmit it electronically to the speaker of the house of representatives and the president of the senate.

(E) The following types of rules or regulatory restrictions are not required to be included in a state agency's inventory of regulatory restrictions:

(1) An internal management rule;

(2) An emergency rule;

(3) A rule that state or federal law requires the state agency to adopt verbatim;

(4) A regulatory restriction contained in materials or documents incorporated by reference into a rule pursuant to sections 121.71 to 121.75 of the Revised Code;

(5) A rule adopted pursuant to section 1347.15 of the Revised Code;

(6) A rule concerning instant lottery games;

(7) A rule adopted by the Ohio casino control commission or the state lottery commission concerning sports gaming;

(8) Any other rule that is not subject to review under Chapter 106. of the Revised Code;

(9) Any rule that is adopted as a requirement for the state agency to obtain or maintain accreditation or certification from a multistate organization consisting of at least forty-five participating states.

(F) Beginning on October 17, 2019, and ending on June 30, 2025, a state agency may not adopt a new regulatory restriction unless it simultaneously removes two or more other existing regulatory restrictions. The state agency may not satisfy this section by merging two or more

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existing regulatory restrictions into a single surviving regulatory restriction.

Sec. 121.951. (A)(1) Using the criteria listed in division (A) of section 106.03 of the Revised Code, a state agency shall amend or rescind rules identified in its base inventory of regulatory restrictions prepared under section 121.95 of the Revised Code as necessary to reduce the total number of regulatory restrictions by thirty per cent, according to the following schedule:

(a) A ten per cent reduction not later than June 30, 2023;

(b) A twenty per cent reduction not later than June 30, 2024; and

(c) The thirty per cent reduction not later than June 30, 2025.

When a state agency has achieved a reduction of any percentage in regulatory restrictions, whether or not as specified in this section, the state agency may not adopt or maintain regulatory restrictions that would negate the reduction.

(2) Beginning July 1, 2025, a state agency that has not achieved the specified thirty per cent reduction may not adopt a new regulatory restriction unless it simultaneously removes two or more other existing regulatory restrictions, until the specified thirty per cent reduction has been achieved. The state agency may not fulfill this requirement by merging two or more existing regulatory restrictions into a single surviving regulatory restriction. Removing or replacing "shall," "must," "require," "shall not," "may not," "prohibit," or similar words in a portion of a rule does not remove a regulatory restriction from a rule unless the removal eliminates a requirement or prohibition from the rule.

(3) A state agency that has achieved the specified thirty per cent reduction may not adopt a new regulatory restriction unless it simultaneously removes one or more other existing regulatory restrictions. The state agency may not fulfill this requirement by merging two or more existing regulatory restrictions into a single surviving regulatory restriction.

(4) A state agency is encouraged to continue to reduce regulatory restrictions after it has achieved the specified thirty per cent reduction.

(B)(1) Not later than September 15, 2022, a state agency shall prepare an historical report of its progress in reducing regulatory restrictions over the period of time beginning when the agency prepared its base inventory under section 121.95 of the Revised Code and ending on June 30, 2022. Annually thereafter, a state agency shall prepare an historical report of its progress in reducing regulatory restrictions over the preceding fiscal year. The state agency shall explain in the report how it applied the criteria described in division (A) of section 106.03 of the Revised Code to its determinations as to which regulatory restrictions to amend or rescind. The state agency shall include a revised inventory of regulatory restrictions with the report.

(2) In the revised inventory, in addition to the information required by section 121.95 of the Revised Code, the state agency shall compute the percentage net reduction in regulatory restrictions by subtracting the current number of regulatory restrictions from the number of regulatory restrictions identified in the base inventory and then dividing the resulting number by the number of regulatory restrictions in the base inventory.

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(3) The state agency shall transmit the report electronically to the joint committee on agency rule review. The joint committee shall review the report and shall transmit it electronically to the speaker of the house of representatives and the president of the senate. The state agency shall continue preparing and transmitting annual reports until it has reported that it has achieved the required reduction in regulatory restrictions.

Sec. 121.953. (A) ~~Effective~~ Except as provided in division (C) of this section, effective July 1, 2025, the number of regulatory restrictions in this state shall not exceed a number of regulatory restrictions determined by the joint committee on agency rule review in accordance with this section. The joint committee shall determine that number by calculating, for each agency, the number of regulatory restrictions identified by the agency in the base inventory prepared under section 121.95 of the Revised Code, minus the number of regulatory restrictions that represents the percentage reduction the state agency is required to achieve, and then totaling the resulting numbers for all state agencies. The joint committee shall consider any lessened required reductions under section 121.952 of the Revised Code.

(B) ~~A state agency shall contact the joint committee before submitting a proposed rule containing a regulatory restriction, and the joint committee shall determine whether adopting the regulatory restriction would cause the state to exceed the number of regulatory restrictions permitted under this section. A~~ Except as provided in division (C) of this section, a state agency may not adopt a rule if by adopting the rule the state agency would cause the number of regulatory restrictions to exceed the state limit as determined by the joint committee.

(C) Beginning on the effective date of this amendment, a state agency may appear before the joint committee to show cause why the agency should be permitted to adopt a rule that would cause the number of regulatory restrictions to exceed the state limit as determined by the joint committee. If the joint committee determines that the state agency has shown cause, the joint committee may, by a vote of a majority of its members, permit the state agency to adopt the rule notwithstanding the state limit on regulatory restrictions determined by the joint committee. The joint committee shall prepare a report summarizing all the rules it has authorized a state agency to adopt notwithstanding the state limit on regulatory restrictions. The joint committee shall transmit the report electronically to the speaker of the house of representatives and the president of the senate not later than the thirty-first day of December of each year.

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Sec. 122.09. (A) As used in this section:

(1) "Development costs" means all expenditures paid or incurred by the property owner in completing a certified transformational mixed use development project including acquisition costs and all costs incurred before the project is certified by the director of development.

(2) "Eligible expenditures" means certain expenditures paid or incurred by the property owner in completing a certified transformational mixed use development project after the project is certified by the director of development, including architectural or engineering fees, due diligence costs, hard and soft construction costs, paid or incurred in connection with the project ~~and expenses~~

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preceding the date of application. As used in this division "brownfield" has the same meaning as in section 122.6511 of the Revised Code.

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

(D) Within twelve months of the date a project is certified, the property owner shall provide the ~~tax credit authority~~ director of development with an updated schedule for the progression and completion of the project and documentation sufficient to demonstrate that construction of the project has begun. If the property owner does not provide the schedule and documentation or if construction of the project has not begun within the time prescribed by this division, the ~~tax credit authority~~ director shall rescind certification of the project and send notice of the rescission to the property owner ~~and each insurance company that is preliminarily approved for a tax credit in connection with the project~~. A property owner that receives notice of rescission may submit a new application concerning the same project under division (B) of this section.

(E) An applicant that ~~is the property owner and~~ is preliminarily approved for a tax credit under this section may sell or transfer the rights to all or a portion of that credit to one or more persons ~~for the purpose of raising capital for the certified project. The applicant shall notify the tax credit authority upon selling or transferring the rights to the credit. The notice shall identify the person or persons to which the credit was sold or transferred and the credit amount sold or transferred to each such person. Only an applicant that owns the property may sell or transfer a credit under this division.~~ A credit may be divided among multiple purchasers through more than one transaction ~~but once a particular credit amount is acquired by a person other than the applicant it may not be sold or transferred again~~and any person to whom the right to claim all or a portion of a credit was transferred may transfer that right, in whole or in part, to another person.

~~(F) After a transformational mixed use development project is certified and before it is completed, the property owner may request that the value of the tax credit certificates awarded in connection with the project be computed using the alternative method described in division (I) of this section. The tax credit authority shall grant the request if the authority determines, and a third party engaged by the authority at the expense of the property owner affirms, that it is reasonably certain that the increase in tax collections will exceed ten per cent of the estimated development costs within one year after the project is completed. Otherwise, the authority shall deny the request and the amount of each credit awarded in connection with the project shall be computed under division (H) of this section. The authority's determination under this division shall be delivered in writing and is final and not appealable.~~

~~(G)(1)~~(F)(1) The property owner shall notify the ~~tax credit authority~~ director of development upon completion of a certified transformational mixed use development project. The notification shall include a report prepared by a third-party certified public accountant that contains a detailed accounting of the actual development costs and eligible expenditures attributed to the project.

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transformational mixed use development project shall be computed as ~~follows:~~

~~(1) For the property owner or any person to which the property owner sold or transferred the rights to the credit,~~ the lesser of the amount preliminarily approved for the tax credit or ten per cent of the actual ~~development costs~~ eligible expenditures attributed to the project. ~~If the amount of the credit is less than the credit amount estimated under division (C) of this section and the property owner sold or transferred the rights to the credit to more than one person, the authority shall reduce the amount of each tax credit certificate on a pro rata basis unless the property owner requests an alternative allocation of the credit.~~

~~(2) For an insurance company that contributed capital to the project, ten per cent of the insurance company's actual capital contribution.~~

~~(J) If the value of a tax credit certificate was computed under division (H) of this section for a project, the property owner, on or before the thirtieth day following the first, second, third, fourth, and fifth anniversaries of the date the certified transformational mixed use development project is completed, may request in writing that the tax credit authority update the increase in tax collections during the completion period. Upon receiving such a request, the tax credit authority shall update the increase in tax collections in the same manner described by division (G) of this section. If the tax credit authority determines that the value of the tax credit certificates computed under division (H) of this section would be greater if computed based on the updated increase in tax collections, the authority shall issue an additional tax credit certificate to each person that previously received a certificate for the project under those divisions. The value of each additional tax credit certificate shall equal the amount by which the tax credit certificate computed under division (H) of this section upon completion of the project would have been greater had the value of such certificate been computed based on the updated increase in tax collections, less the value of any additional tax credit certificates previously issued under this division to the same person respecting the same project.~~

~~(K)~~(H) The aggregate value of all tax credit certificates issued under this section for the same transformational mixed use development project shall not exceed (1) ten per cent of the actual ~~development costs~~ eligible expenditures of that project or (2) the ~~sum of all~~ estimated credit ~~amounts~~ amount preliminarily approved by the ~~tax credit authority~~ director of development in connection with the project.

~~(L)~~(I) Issuance of a tax credit certificate under this section does not represent a verification or certification by the ~~tax credit authority~~ director of development of the actual ~~development costs~~ eligible expenditures of the project ~~or the capital contributions to the project by an insurance company~~. Such amounts are subject to inspection and examination by ~~the superintendent of insurance~~other state agencies.

~~(M)~~(J) Upon the issuance of a tax credit certificate under ~~division (G) or (J) of~~ this section, the ~~tax credit authority~~ director of development shall certify to the superintendent of insurance and the tax commissioner (1) the name of each person that was issued a tax credit certificate, (2) ~~whether the person is the property owner, an insurance company that contributed capital to the development~~

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~~or a person~~ that ~~acquired the rights to the tax credit certificate from the property owner, (3)~~ the credit amount shown on each tax credit certificate, and ~~(4)~~(3) any other information required by the rules adopted under this section. A person that holds the rights to a tax credit certificate issued under this section ~~and that is an insurance company~~ may claim a tax credit under section 5725.35 ~~or~~, 5726.62, 5729.18, or 5747.87 of the Revised Code, subject to any limitations in those sections.

~~(N)~~(K) The ~~tax credit authority~~ director of development shall publish information about each transformational mixed use development on the web site of the department of development not later than the first day of August following certification of the project. The ~~tax credit authority~~ director shall update the published information annually until the project is complete and the credit or credits are fully claimed. The published information shall include all of the following:

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

(2) The estimated schedule for progression and completion of the project included in the development plan pursuant to division (B)(4) of this section;

(3) The assessment of the projected economic impact of the project included in the development plan pursuant to division (B)(5) of this section;

(4) The evidence supporting the estimated increase in tax collections included in the development plan pursuant to division (B)(6) of this section, except that the ~~tax credit authority~~ director may omit any proprietary or sensitive information included in such evidence;

(5) The estimated ~~development costs~~ eligible expenditures that have been or will be incurred in completion of the project ~~and, if applicable, the amount of the insurance company's capital contribution to the development and the date on which it was made, as reported in the development plan pursuant to divisions (B)(3) and (7) of this section~~;

(6) A copy of each report submitted to the ~~tax credit authority~~ director of development by the applicant under division (D) of this section.

~~(O)~~(L) The director of development, 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 a transformational ~~investment~~ mixed use development tax credit, and any deadlines for applying;

(2) Criteria and procedures for reviewing, evaluating, ranking, and approving applications within the limitations prescribed by this section, including rules prescribing the timing and frequency by which the ~~tax credit authority~~ director of development must rank applications and preliminarily approve tax credits under division (C) of this section;

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

(4) The form of the tax credit certificate;

(5) Reporting requirements and monitoring procedures;

(6) Procedures for computing the increase in tax collections within the project site ~~and the surrounding area~~;

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to ~~the director of budget and management and~~ the tax commissioner, ~~each of whom~~ who shall review the application to determine the economic impact that the proposed eligible computer data center would have on the state and any affected political subdivisions and submit to the authority a summary of their determinations. The authority shall also forward a copy of the application to the director of development ~~services~~ who shall review the application to determine the economic impact that the proposed eligible computer data center would have on the state and the affected political subdivisions and shall submit a summary of their determinations and recommendations to the authority.

(D) Upon review and consideration of such determinations and recommendations, the tax credit authority, before October 1, 2025, may enter into an agreement with the applicant and any other taxpayer that operates a computer data center business at the project site for a complete or partial exemption from the taxes imposed under Chapters 5739. and 5741. of the Revised Code on computer data center equipment used or to be used at an eligible computer data center if the authority determines all of the following:

(1) The capital investment project for the eligible computer data center will increase payroll and the amount of income taxes to be withheld from employee compensation pursuant to section 5747.06 of the Revised Code.

(2) The applicant is economically sound and has the ability to complete or effect the completion of the proposed capital investment project.

(3) The applicant intends to and has the ability to maintain operations at the project site for the term of the agreement.

(4) Receiving the exemption is a major factor in the applicant's decision to begin, continue with, or complete the capital investment project.

(E) An agreement entered into under this section shall include all of the following:

(1) A detailed description of the capital investment project that is the subject of the agreement, including the amount of the investment, the period over which the investment has been or is being made, the annual compensation to be paid by each taxpayer subject to the agreement to its employees at the project site, and the anticipated amount of income taxes to be withheld from employee compensation pursuant to section 5747.06 of the Revised Code.

(2) The percentage of the exemption from the taxes imposed under Chapters 5739. and 5741. of the Revised Code for the computer data center equipment used or to be used at the eligible computer data center, the length of time the computer data center equipment will be exempted, and the first date on which the exemption applies.

(3) A requirement that the computer data center remain an eligible computer data center during the term of the agreement and that the applicant maintain operations at the eligible computer data center during that term. An applicant does not violate the requirement described in division (E)(3) of this section if the applicant ceases operations at the eligible computer data center during the term of the agreement but resumes those operations within eighteen months after the date of

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procedures and scoring metrics to the department's web site no later than December 31, 2025.

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

(G) The general assembly, in enacting this section, hereby declares its intent to encourage major workforce housing projects in areas of the state that otherwise would not attract such developments and to increase home ownership among Ohioans.

Sec. 122.6510. (A) As used in this section, "federal act" means the "Small Business Liability Relief and Brownfields Revitalization Act," 115 Stat. 2356 (2002), 42 U.S.C. 9601 and 9604.

(B) There is hereby created in the state treasury the Brownfields Revolving Loan Fund. The Fund shall consist of all moneys received by the state from repayments of loans made under the terms of the federal act, and any other money transferred to the Fund. The Fund may be used to make grants and loans by the Director of Development ~~Services~~. ~~All investment earnings of the Fund shall be credited to the Fund.~~

(C) The Director shall administer moneys received into the Fund and comply with all requirements imposed by the federal act in administering the funds.

(D) The Director may establish a schedule of fees and charges payable by loan recipients to the Director for the administration of this section.

Sec. 122.6511. (A) As used in this section and section 122.6512 of the Revised Code:

(1) "Brownfield" means an abandoned, idled, or under-used industrial, commercial, or institutional property where expansion or redevelopment is complicated by known or potential releases of hazardous substances or petroleum.

(2) "Lead entity" means a county, township, municipal corporation, port authority, conservancy district, park district or other similar park authority, county land reutilization corporation, or organization for profit.

(3) "Remediation" means any action to contain, remove, or dispose of hazardous substances or petroleum at a brownfield. "Remediation" includes the acquisition of a brownfield, demolition performed at a brownfield, and the installation or upgrade of the minimum amount of infrastructure that is necessary to make a brownfield operational for economic development activity. "Remediation" also includes demolition and infrastructure development costs.

(4) "County land reutilization corporation" has the same meaning as in section 1724.01 of the Revised Code.

(5) "Demolition and infrastructure development costs" means demolition costs and costs associated with constructing, upgrading, or extending infrastructure necessary to make a brownfield operational.

~~(5)~~(6) "Priority investment area eligible project" means some or all of the following activities necessary or conducive for generating, transporting, storing, or transmitting electricity at the site of a brownfield or former coal mine located in a priority investment area designated under

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documentation required to be submitted with the application.

The credit is determined as follows:

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

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

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

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

(4) No tax credit certificate may be issued before the completion of the tax credit-eligible production. The amount of tax credit allowed per fiscal year, through fiscal year 2027, shall not exceed the sum of ~~(a)~~ fifty million dollars~~, (b) the difference between the maximum credit amount for that fiscal year under section 122.852 of the Revised Code and the amount the director of development elects to allow under this section pursuant to division (D)(1) of section 122.852 of the Revised Code,~~ and ~~(c)~~ the difference between the maximum amount of credits that could have been awarded in the previous fiscal year under this section and the amount actually awarded. Out of that sum, five million dollars shall be reserved for broadway theatrical productions, and the balance may be allowed for any tax credit-eligible production. For any fiscal year in which less than five million dollars of tax credits are allowed for broadway theatrical productions, the amount of the five million dollars not allowed and added to the maximum annual amount for the following fiscal year shall be

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reserved for broadway theatrical productions in the following fiscal year. No amount of tax credit shall be allowed under this section after fiscal year 2027 unless specifically authorized by an act of the general assembly.

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

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

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

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

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immediate use or places in jeopardy property adjacent to it.

(B) When a declaration of public exigency is issued pursuant to division (C) of this section, the Ohio facilities construction commission, or the requesting director of the state agency, state institution of higher education as defined in division (A)(1) of section 3345.12 of the Revised Code, or other state instrumentality, as determined by the executive director of the commission, shall enter into contracts with proper persons for the performance of labor, the furnishing of materials, or the construction of any structures and buildings necessary to the maintenance, control, and management of the public works of the state or any part of those public works. Any contracts awarded for the work performed pursuant to the declaration of a public exigency may be awarded without competitive bidding or selection as set forth in Chapter 153. of the Revised Code.

(C) The executive director of the Ohio facilities construction commission may issue a declaration of a public exigency on the executive director's own initiative or upon the request of the director of any state agency, a state institution of higher education as defined in division (A)(1) of section 3345.12 of the Revised Code, or any other state instrumentality. The executive director's declaration shall identify the specific injury, obstruction, or danger that is the subject of the declaration and shall set forth a dollar limitation for the repair, removal, or prevention of that exigency under the declaration.

Before any project to repair, remove, or prevent a public exigency under the executive director's declaration may begin, the executive director shall send notice of the project, in writing, to the director of budget and management and to the members of the controlling board. That notice shall detail the project to be undertaken to address the public exigency and shall include a copy of the executive director's declaration that establishes the monetary limitations on that project. RMD

Sec. 123.14. (A) Every two years, the department of administrative services shall conduct a comprehensive study and issue a report on all real property owned or leased by the state or a state agency. The director of administrative services shall deliver the report to the speaker of the house of representatives, the president of the senate, and the governor not later than the thirty-first day of January of every odd-numbered year. The study shall include all of the following: RMD

(1) A complete list of all the real property owned by the state or a state agency. The list shall be organized by who owns the real property, which shall include information regarding the nature of the real property, such as whether the real property includes structures, whether any structure is office space, the value of the real property, the cost of maintaining the real property, and what percentage of the real property is used or unused by the state or state agency. RMD

(2) A complete list of all the real property that the state or a state agency rents or leases, but does not own, and the cost of renting or leasing; RMD

(3) Which state agencies use the real property, whether owned or leased, and the square footage that is used, versus not used, organized by state agency;

(4) How much of the real property identified in division (A)(3) of this section would be used if all employees of that agency worked in person, rather than remote.

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(B) As used in this section, "state agency" means every organized body, office, or agency established by the laws of the state for the exercise of any function of state government, including the nonprofit corporation formed under section 187.01 of the Revised Code, but not including the courts or any judicial agency, any state-assisted institution of higher education, or any local agency.

Sec. 123.28. As used in this section and in ~~section~~ sections 123.281 to 123.283, except as otherwise provided in those sections, of the Revised Code:

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(A) "Culture" means any of the following:

(1) Visual, musical, dramatic, graphic, design, and other arts, including, but not limited to, architecture, dance, literature, motion pictures, music, painting, photography, sculpture, and theater, and the provision of training or education in these arts;

(2) The presentation or making available, in museums or other indoor or outdoor facilities, of principles of science and their development, use, or application in business, industry, or commerce or of the history, heritage, development, presentation, and uses of the arts described in division (A)(1) of this section and of transportation;

(3) The preservation, presentation, or making available of features of archaeological, architectural, environmental, or historical interest or significance in a state historical facility or a local historical facility.

(B) "Cultural organization" means either of the following:

(1) A governmental agency or Ohio nonprofit corporation, including the Ohio history connection, that provides programs or activities in areas directly concerned with culture;

(2) A regional arts and cultural district as defined in section 3381.01 of the Revised Code.

(C) "Cultural project" means all or any portion of an Ohio cultural facility for which the general assembly has made an appropriation or has specifically authorized the spending of money or the making of rental payments relating to the financing of construction.

(D) "Cooperative use agreement" means a contract between the Ohio facilities construction commission and a cultural organization providing the terms and conditions of the cooperative use of an Ohio cultural facility.

(E) "Costs of operation" means amounts required to manage an Ohio cultural facility that are incurred following the completion of construction of its cultural project, provided that both of the following apply:

(1) Those amounts either:

(a) Have been committed to a fund dedicated to that purpose;

(b) Equal the principal of any endowment fund, the income from which is dedicated to that purpose.

(2) The commission and the cultural organization have executed an agreement with respect to either of those funds.

(F) "Governmental agency" means a state agency, a state institution of higher education as defined in section 3345.12 of the Revised Code, a municipal corporation, county, township, or

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or transactions in the territory of a transformational major sports facility mixed-use project district, information regarding such payments by the thirty-first day of January of each year in a format prescribed by the department of taxation.

(4) The department of taxation may disclose taxpayer information regarding transactions, real or personal property, income, or business of any person to the governmental agency that owns, or holds a sufficient ownership interest in, a major sports facility as may be necessary for the administration of the provisions authorized by this section.

(K) The department of taxation shall develop forms necessary to implement and administer this section.

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

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

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

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

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

(1) In the case of an Ohio sports facility, the initial estimated construction or renovation cost is at least fifty million dollars, or in the case of an Ohio cultural facility, five million dollars. Any RMD RMD

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application and agreement requirements and materials, as provided for under this section, as well as any other factor, criteria, data, metric, measurement, or information or documents the controlling board determines necessary.

(C) Every person who owns real property located in, enters into a lease, license, use, or operating agreement for all or a portion of the building and facilities located in, or purchases or leases materials and items used in construction or renovation in the facility is subject to reporting requirements as may be required by the department of taxation, in consultation with the office of budget and management and the Ohio facilities construction commission, for the purposes of this section. Compliance with these requirements may be evidenced by an instrument that is duly recorded with the county recorder.

(D) The office of budget and management, Ohio facilities construction commission, and department of taxation, as applicable, may develop forms necessary to implement and administer this section.

Sec. 123.30. (A) As used in this section, "authorized flag" means any of the following:

(1) The official state flag as described in section 5.01 of the Revised Code;

(2) The United States flag;

(3) The POW/MIA flag as described in section 9.50 of the Revised Code;

(4) A flag containing the official logo of a state agency, so long as the flag has been approved by the governor or the governor's designee.

(B) Except as provided in division (C) of this section, no state agency or any entity that manages the grounds or buildings under the control of a state agency shall display on the grounds or building any flag except for an authorized flag.

(C) Division (B) of this section does not apply to the Ohio statehouse or the grounds of the Ohio statehouse.

Sec. 124.02. The director of administrative services and the state personnel board of review shall exercise all functions, powers, and duties that ~~formerly~~, on or before January 1, 1959, were by law actually devolved upon, vested in, and imposed upon the state civil service commission and the offices of commissioners and members and upon their employees, agents, and representatives.

~~Whenever in any law or rule of this state or any political subdivision, "state civil service commission," "commission," "commissioner" or "member," meaning the state civil service commission or the offices of commissioners or members of said commission, is used, such terms shall be construed as referring to the department of administrative services, the director of administrative services, the state personnel board of review, or the members of the state personnel board of review, as this chapter may require.~~

Sec. 124.07. (A) The director of administrative services shall appoint examiners, inspectors, clerks, and other assistants as necessary to carry out sections 124.01 to 124.64 of the Revised Code. ~~The director may designate persons in or out of the service of the state to serve as examiners or assistants under the director's direction. An examiner or assistant shall receive the compensation for~~

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plus the supplement provided under division (E) of section 124.181 of the Revised Code, plus any supplements enacted into law that are added to schedule E-1 of this section.

(D) Notwithstanding any division of this section to the contrary, or division (E) or (G) of section 124.15 of the Revised Code with respect to requirements for step placement and advancement, no exempt employee other than a captain or equivalent officer in the state highway patrol shall be placed in step value 7 in range 17 of schedule E-1 of division ~~(B)(3)~~ (B) of this section.

Sec. 124.184. (A) As used in this section:

(1) "State agency" means every organized body, office, or agency established by the laws of the state for the exercise of any function of state government. "State agency" does not include any of the following:

(a) The public employees retirement system, Ohio police and fire pension fund, state teachers retirement system, school employees retirement system, and state highway patrol retirement system;

(b) A state institution of higher education as defined in section 3345.011 of the Revised Code;

(c) The nonprofit corporation formed under section 187.01 of the Revised Code.

(2) Notwithstanding the definition of "employee" in section 124.01 of the Revised Code, "state employee" means an individual holding a position subject to appointment, removal, promotion, or reduction by a state agency.

(B)(1) Not later than October 15, 2025, each state agency shall develop a plan for the agency's state employees to report to the agency's worksite or another location designated by the agency during the time the employees are performing their duties for the agency.

(2) Beginning January 1, 2026, a state agency shall require the agency's state employees to report to the agency's worksite or another location in accordance with the plan developed by the agency under division (B)(1) of this section. Except as provided in divisions (C) and (D) of this section, no state employee shall work from the employee's place of residence.

(C) Nothing in this section precludes a state agency from permitting a state employee employed by the agency to work from the employee's place of residence as a reasonable accommodation under Title I of the "Americans with Disabilities Act of 1990," 42 U.S.C. 12111, et seq. or Chapter 4112. of the Revised Code.

(D) A state agency may adopt a policy allowing an appointing authority or the appointing authority's designee to approve a state employee to work from the employee's place of residence or other off-site location under any of the following circumstances:

(1) During an occasional or emergent situation as required to complete a necessary or time-sensitive business function of the agency;

(2) Rare occasions where a health order or weather emergency requires an individual to remain at the individual's place of residence or to shelter in place;

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(3) Occasions where the agency's worksite is or may be closed on a temporary or ongoing basis, including remodeling an existing building, natural disaster, utility outage, security threat, or other occurrence that has or will result in such a closure;

(4) Except as provided in division (D)(5) of this section, the appointing authority or the appointing authority's designee determines that an employee, due to the employee's job classification or position, primarily performs the employee's duties for the agency in the field or another location designated by the agency that is not the employee's place of residence;

(5) Where the appointing authority or the appointing authority's designee determines that an employee is in a computer-related occupation as provided in sections 13(a)(1) and (17) of the "Fair Labor Standards Act of 1938," 29 U.S.C. 213, as defined in 29 C.F.R. 541.400;

(6) Where the appointing authority or the appointing authority's designee grants an employee an accommodation for a temporary medical condition not covered under division (C) of this section;

(7) Where the appointing authority or the appointing authority's designee determines that an employee's place of residence is forty or more miles from the agency's worksite;

(8) Where the appointing authority or the appointing authority's designee determines that the agency does not have adequate space or equipment for an employee at the agency's worksite.

(E) Nothing in this section shall interfere with an administrative policy regarding employee work location adopted by the supreme court, which is a separate branch of government established and vested with judicial power under Ohio Constitution, Article IV.

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Sec. 124.385. (A) An employee is eligible for disability leave benefits under this section if the employee has completed one year of continuous state service immediately prior to the date of the disability and if any of the following applies:

(1) The employee is a full-time permanent employee and is eligible for sick leave credit pursuant to division (B) of section 124.382 of the Revised Code or is entitled to disability benefits under a collective bargaining agreement.

(2) The employee is a part-time permanent employee who has worked at least fifteen hundred hours within the twelve-month period immediately preceding the date of disability and is eligible for sick leave credit under division (B) of section 124.382 of the Revised Code.

(3) The employee is a full-time permanent or part-time permanent employee, is on disability leave or leave of absence for medical reasons, and would be eligible for sick leave credit pursuant to division (B) of section 124.382 of the Revised Code except that the employee is in no pay status due to the employee's medical condition.

(B) The director of administrative services~~, by rule adopted in accordance with Chapter 119. of the Revised Code,~~ shall adopt a rule to establish a disability leave program. The rule shall include, but shall not be limited to, the following:

(1) Procedures to be followed for determining disability;

(2) Provisions for the allowance of disability leave due to illness or injury;

(3) Provisions for the continuation of service credit for employees granted disability leave,

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Sec. 126.17. (A) As used in this section:

"Direct cost" means a cost that can be identified specifically with a particular final cost objective or that can be directly assigned to such activities relatively easily with a high degree of accuracy.

"Indirect cost" means a cost that is not readily identified with a particular project, function or activity, but is necessary for the general operation of the organization, and a cost not directly identified with a single, final cost objective, but identified with two or more final cost objectives or an intermediate cost objective.

"State grant" means funding provided by a state agency to a state grant recipient for which the agency does not require repayment.

"State grant recipient" means an entity that receives a state grant, whether for profit or nonprofit, a corporation, association, partnership, limited liability company, sole proprietorship, or other business entity. "State grant recipient" does not include an individual who receives state assistance that is not related to the individual's business.

(B) The director of budget and management shall establish and administer a centralized reporting system to receive financial status reports submitted by state grant recipients. The system shall be operational not later than one year after the effective date of this section. The director shall adopt rules, under Chapter 119. of the Revised Code, to set forth the information to be included in the financial status reports, the frequency at which reports shall be submitted, and guidelines for determining direct and indirect costs. The information required shall be intended to assist the state in oversight of public funds, and in evaluation of the effectiveness of grant programs. It shall include all of the following:

(1) An accounting of the expenditure of grant funds by a state grant recipient, which shall separately identify any amount expended by vendor and items purchased to directly benefit the public, and the amount of indirect costs;

(2) A project progress report;

(3) Confirmation that the state grant recipient is in compliance with any applicable laws or regulations.

The centralized reporting system shall enable a state agency to report, to the director, information regarding a state grant.

(C) A state agency shall inform a state grant recipient of the requirements of this section, and shall provide the name and contact information of each recipient, the amount of the grant, and other project-identifying information to the director of budget and management.

(D) A state grant recipient shall comply with the reporting requirements established under this section, with respect to each state grant that is awarded on or after the date that is one year after the effective date of this section.

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Sec. 126.24. The OAKS support organization fund is hereby created in the state treasury for the purpose of paying the operating, development, and upgrade expenses of the state's enterprise

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resource planning system. The fund shall consist of transfers received pursuant to division (A)(2) of section 126.12 of the Revised Code and agency payroll charge revenues that are designated to support the operating, development, and upgrade costs of the Ohio administrative knowledge system. ~~All investment earnings of the fund shall be credited to the fund.~~

Sec. 126.42. (A) Notwithstanding any provision of law to the contrary, the office of budget and management shall perform routine support for the following boards and commissions:

(1) Architects board;

(2) State chiropractic board;

(3) State cosmetology and barber board;

(4) Accountancy board;

(5) State dental board;

(6) Ohio occupational therapy, physical therapy, and athletic trainers board;

(7) State board of registration for professional engineers and surveyors;

(8) Board of embalmers and funeral directors;

(9) State board of psychology;

(10) Counselor, social worker, and marriage and family therapist board;

(11) State veterinary medical licensing board;

(12) Commission on Hispanic-Latino affairs;

(13) Commission on African-Americans;

(14) Chemical dependency professionals board;

(15) State vision professionals board;

(16) State speech and hearing professionals board;

(17) New African immigrants commission.

(B)(1) For purposes of this section, the office of budget and management shall perform the following routine support services for the boards and commissions named in division (A) of this section unless the controlling board exempts a board or commission from this requirement on the recommendation of the office of budget and management:

(a) Preparing and processing payroll and other personnel documents;

(b) Preparing and processing vouchers, purchase orders, encumbrances, and other accounting documents;

(c) Maintaining ledgers of accounts and balances;

(d) Preparing and monitoring budgets and allotment plans in consultation with the boards and commissions;

(e) Routine human resources and personnel services;

(f) Other routine support services that the director of budget and management considers appropriate to achieve efficiency.

(2) In addition to the routine support services listed in division (B)(1) of this section, the office of budget and management may perform other services which a board or commission named

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organizations, institutions of higher education, and water conservation districts;

~~(7)~~(g) Other purposes, policies, programs, and priorities identified by the Ohio Lake Erie commission in coordination with state agencies or boards responsible for water protection and water management, provided that the purposes, policies, programs, and priorities align with a statewide strategic vision and comprehensive periodic water protection and restoration strategy.

(2) Money credited to or deposited in the fund shall not be used for the purchase of land or for the purchase of a conservation easement.

(C) Not later than August 31, 2020, and annually thereafter, the Ohio Lake Erie commission, in coordination with state agencies or boards responsible for water protection and water management, shall do both of the following:

(1) Prepare a report of the activities that were undertaken with respect to the fund during the immediately preceding fiscal year, including the revenues and expenses of the fund for the preceding fiscal year;

(2) Submit the report to the general assembly and to the governor.

(D) Within forty-five days after the report is submitted under division (C) of this section, the directors of the state agencies that contributed to the report and the executive director of the Lake Erie commission shall appear before both the house of representatives and senate committees that oversee state finance to testify on the report.

Sec. 126.62. (A) The all Ohio future fund is hereby created in the state treasury. The fund shall consist of money credited to it and any donations, gifts, bequests, or other money received for deposit in the fund. ~~All investment earnings of the fund shall be credited to the fund.~~ Money in the fund shall be used to promote economic development throughout the state, including infrastructure projects and other infrastructure improvements.

(B) The director shall adopt rules in accordance with Chapter 119. of the Revised Code that establish requirements and procedures to provide financial assistance from the all Ohio future fund. The director shall consult with JobsOhio in adopting the rules.

(C) No money shall be expended from the all Ohio future fund, pursuant to appropriation, until it has been released by the controlling board.

Sec. 126.67. The targeted addiction assistance fund is created in the state treasury. The fund shall consist of money awarded to the state by court order that is intended to address the effects of the opioid crisis.

Beginning January 15, 2027, any money received under the settlement agreement in State of Ohio v. McKesson Corp., Case No. CVH20180055 (C.P. Madison Co., settlement agreement of October 7, 2021) shall be certified by the attorney general and remitted to the office of budget and management for deposit in the fund. The director of budget and management shall notify the speaker of the house of representatives, the president of the senate, and the chairpersons of the finance committees of the house of representatives and senate when money is deposited into the fund.

Sec. 127.12. There is hereby created a controlling board consisting of all of the following:

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member of the executive department as defined in Section 1 of Article III, Ohio Constitution, not currently before the controlling board be added to the agenda for a specified future meeting of the board, provided that such request has been previously submitted to the president for inclusion in the agenda for a board meeting. The controlling board also may adopt rules authorizing the president to act on its behalf in exigent circumstances affecting the public health, safety, or welfare.

The affirmative vote of no fewer than four members of the controlling board shall be required for any action of the board. The board shall meet at least once a month.

Sec. 127.16. (A) Upon the request of either a state agency or the director of budget and management and after the controlling board determines that an emergency or a sufficient economic reason exists, the controlling board may approve the making of a purchase without competitive selection as provided in division (B) of this section.

(B) Except as otherwise provided in this section, no state agency, using money that has been appropriated to it directly, shall:

(1) Make any purchase from a particular supplier, that would amount to fifty thousand dollars or more when combined with both the amount of all disbursements to the supplier during the fiscal year for purchases made by the agency and the amount of all outstanding encumbrances for purchases made by the agency from the supplier, unless the purchase is made by competitive selection or with the approval of the controlling board;

(2) Lease real estate from a particular supplier, if the lease would amount to seventy-five thousand dollars or more when combined with both the amount of all disbursements to the supplier during the fiscal year for real estate leases made by the agency and the amount of all outstanding encumbrances for real estate leases made by the agency from the supplier, unless the lease is made by competitive selection or with the approval of the controlling board.

(C) Any person who authorizes a purchase in violation of division (B) of this section shall be liable to the state for any state funds spent on the purchase, and the attorney general shall collect the amount from the person.

(D) Nothing in division (B) of this section shall be construed as:

(1) A limitation upon the authority of the director of transportation as granted in sections 5501.17, 5517.02, and 5525.14 of the Revised Code;

(2) Applying to medicaid provider agreements under the medicaid program;

(3) Applying to the purchase of examinations from a sole supplier by a state licensing board under Title XLVII of the Revised Code;

(4) Applying to entertainment contracts for the Ohio state fair entered into by the Ohio expositions commission, provided that the controlling board has given its approval to the commission to enter into such contracts and has approved a total budget amount for such contracts as agreed upon by commission action, and that the commission causes to be kept itemized records of the amounts of money spent under each contract and annually files those records with the clerk of the house of representatives and the clerk of the senate following the close of the fair;

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(5) Limiting the authority of the chief of the division of mineral resources management to contract for reclamation work with an operator mining adjacent land as provided in section 1513.27 of the Revised Code;

(6) Applying to investment transactions and procedures of any state agency, except that the agency shall file with the board the name of any person with whom the agency contracts to make, broker, service, or otherwise manage its investments, as well as the commission, rate, or schedule of charges of such person with respect to any investment transactions to be undertaken on behalf of the agency. The filing shall be in a form and at such times as the board considers appropriate.

(7) ~~Applying to purchases made with money for the per cent for arts program established by section 3379.10 of the Revised Code;~~

~~(8)~~ Applying to purchases made by the opportunities for Ohioans with disabilities agency of services, or supplies, that are provided to persons with disabilities, or to purchases made by the agency in connection with the eligibility determinations it makes for applicants of programs administered by the social security administration;

~~(9)~~(8) Applying to payments by the department of medicaid under section 5164.85 of the Revised Code for group health plan premiums, deductibles, coinsurance, and other cost-sharing expenses;

~~(10)~~(9) Applying to any agency of the legislative branch of the state government;

~~(11)~~(10) Applying to agreements or contracts entered into under section 5101.11, 5101.20, 5101.201, 5101.21, or 5101.214 of the Revised Code;

~~(12)~~(11) Applying to purchases of services by the adult parole authority under section 2967.14 of the Revised Code or by the department of youth services under section 5139.08 of the Revised Code;

~~(13)~~(12) Applying to dues or fees paid for membership in an organization or association;

~~(14)~~(13) Applying to purchases of utility services pursuant to section 9.30 of the Revised Code;

~~(15)~~(14) Applying to purchases made in accordance with rules adopted by the department of administrative services of motor vehicle, aviation, or watercraft fuel, or emergency repairs of such vehicles;

~~(16)~~(15) Applying to purchases of tickets for passenger air transportation;

~~(17)~~(16) Applying to purchases necessary to provide public notifications required by law or to provide notifications of job openings;

~~(18)~~(17) Applying to the judicial branch of state government;

~~(19)~~(18) Applying to purchases of liquor for resale by the division of liquor control;

~~(20)~~(19) Applying to purchases of motor courier and freight services made in accordance with department of administrative services rules;

~~(21)~~(20) Applying to purchases from the United States postal service and purchases of stamps and postal meter replenishment from vendors at rates established by the United States postal

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service;

~~(22)~~(21) Applying to purchases of books, periodicals, pamphlets, newspapers, maintenance subscriptions, and other published materials;

~~(23)~~(22) Applying to purchases from other state agencies, including state-assisted institutions of higher education or the Ohio history connection;

~~(24)~~(23) Applying to purchases from a qualified nonprofit agency pursuant to sections 125.60 to 125.6012 ~~or 4115.31 to 4115.35~~ of the Revised Code;

~~(25)~~(24) Applying to payments by the department of job and family services to the United States department of health and human services for printing and mailing notices pertaining to the tax refund offset program of the internal revenue service of the United States department of the treasury;

~~(26)~~(25) Applying to contracts entered into by the department of developmental disabilities under section 5123.18 of the Revised Code;

~~(27)~~(26) Applying to payments made by the department of mental health and addiction services under a physician recruitment program authorized by section 5119.185 of the Revised Code;

~~(28)~~(27) Applying to contracts entered into with persons by the director of commerce for unclaimed funds collection and remittance efforts as provided in division (G) of section 169.03 of the Revised Code. The director shall keep an itemized accounting of unclaimed funds collected by those persons and amounts paid to them for their services.

~~(29)~~(28) Applying to purchases made by a state institution of higher education in accordance with the terms of a contract between the vendor and an inter-university purchasing group comprised of purchasing officers of state institutions of higher education;

~~(30)~~(29) Applying to the department of medicaid's purchases of health assistance services under the children's health insurance program;

~~(31)~~(30) Applying to payments by the attorney general from the reparations fund to hospitals and other emergency medical facilities for performing medical examinations to collect physical evidence pursuant to section 2907.28 of the Revised Code;

~~(32)~~(31) Applying to contracts with a contracting authority or administrative receiver under division (B) of section 5126.056 of the Revised Code;

~~(33)~~(32) Applying to purchases of goods and services by the department of veterans services in accordance with the terms of contracts entered into by the United States department of veterans affairs;

~~(34)~~(33) Applying to payments by the superintendent of the bureau of criminal identification and investigation to the federal bureau of investigation for criminal records checks pursuant to section 109.572 of the Revised Code;

~~(35)~~(34) Applying to contracts entered into by the department of medicaid under section 5164.47 of the Revised Code;

~~(36)~~(35) Applying to contracts entered into under section 5160.12 of the Revised Code;

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~~(37)~~(36) Applying to payments to the Ohio history connection from other state agencies.

(E) When determining whether a state agency has reached the cumulative purchase thresholds established in divisions (B)(1) and (2) of this section, the following purchases by such agency shall not be considered:

(1) Purchases made through competitive selection or with controlling board approval;

(2) Purchases listed in division (D) of this section;

(3) For the purposes of the threshold of division (B)(1) of this section only, leases of real estate.

(F) A state agency, when exercising direct purchasing authority under this section, shall utilize a selection process that complies with all applicable laws, rules, or regulations of the department of administrative services.

(G) As used in this section, "competitive selection," "direct purchasing authority," "purchase," "supplies," and "services" have the same meanings as in section 125.01 of the Revised Code.

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Sec. 128.021. (A) Not later than January 1, 2014, and in accordance with Chapter 119. of the Revised Code, the steering committee shall adopt rules that establish technical and operational standards for public safety answering points eligible to receive disbursements under section 128.55 of the Revised Code. The rules shall incorporate industry standards and best practices for 9-1-1 services. Public safety answering points shall comply with the standards not later than two years after the effective date of the rules adopting the standards. A public safety answering point may be deemed compliant with rules for minimum staffing standards, if it can demonstrate compliance with all other rules for operational standards.

(B) Not later than one year after September 29, 2015, and in accordance with Chapter 119. of the Revised Code, the steering committee shall conduct an assessment of the operational standards for public safety answering points developed under division (A) of this section and revise the standards as necessary to ensure that the operational standards contain the following:

(1) Policies to ensure that public safety answering point personnel prioritize life-saving questions in responding to each call to a 9-1-1 system established under this chapter;

(2) A requirement that all public safety answering point personnel complete proper training or provide proof of prior training to give instructions regarding emergency situations.

(C) Upon the effective date of the amendments to this section by ~~this act~~ H.B. 33 of the 135th general assembly, October 3, 2023, all public safety answering points that answer 9-1-1 calls for service ~~from wireless services~~ shall be subject to the public safety answering point operations rules. Public safety answering points not originally required to be compliant shall comply with the standards not later than two years after the effective date of the amendments to this section by ~~this act~~ H.B. 33 of the 135th general assembly, October 3, 2023.

Sec. 128.41. (A) As used in this section, "communications service" means any wireless service, multiline telephone system, and voice over internet protocol system to which both of the

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specified payees. A variety of payment instruments may be used, including but not limited to paper warrants or checks, stored value cards, direct deposit to the payee's bank account, or the drawdown of funds by electronic benefit transfer, and the resulting electronic transfer to or by the ultimate payees.

The terms defined in this section shall be used, on all accounting forms, reports, formal rules, and budget requests produced by a state agency, only as defined in this section.

Sec. 131.02. (A) Except as otherwise provided in section 4123.37, section 5703.061, and division (K) of section 4123.511 of the Revised Code, whenever any amount is payable to the state, the officer, employee, or agent responsible for administering the law under which the amount is payable shall immediately proceed to collect the amount or cause the amount to be collected and shall pay the amount into the state treasury or into the appropriate custodial fund in the manner set forth pursuant to section 113.08 of the Revised Code.

Except as otherwise provided in this division, if the amount is not paid within forty-five days after payment is due, the officer, employee, or agent shall certify the amount due to the attorney general, in accordance with section 131.026 of the Revised Code and in the form and manner prescribed by the attorney general. In the case of an amount payable by a student enrolled in a state institution of higher education, the amount shall be certified, in accordance with section 131.026 of the Revised Code, within the later of forty-five days after the amount is due or the tenth day after the beginning of the next academic semester, quarter, or other session following the session for which the payment is payable. The attorney general may assess the collection cost to the amount certified in such manner and amount as prescribed by the attorney general. If an amount payable to a political subdivision is past due, the political subdivision may, with the approval of the attorney general, certify the amount to the attorney general pursuant to this section in accordance with section 131.026 of the Revised Code.

For the purposes of this section, the attorney general and the officer, employee, or agent responsible for administering the law under which the amount is payable shall agree on the time a payment is due, and that agreed upon time shall be one of the following times:

(1) If a law, including an administrative rule, of this state prescribes the time a payment is required to be made or reported, when the payment is required by that law to be paid or reported.

(2) If the payment is for services rendered, when the rendering of the services is completed.

(3) If the payment is reimbursement for a loss, when the loss is incurred.

(4) In the case of a fine or penalty for which a law or administrative rule does not prescribe a time for payment, when the fine or penalty is first assessed.

(5) If the payment arises from a legal finding, judgment, or adjudication order, when the finding, judgment, or order is rendered or issued.

(6) If the payment arises from an overpayment of money by the state to another person, when the overpayment is discovered.

(7) The date on which the amount for which an individual is personally liable under section

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5735.35, section 5739.33, or division (G) of section 5747.07 of the Revised Code is determined.

(8) Upon proof of claim being filed in a bankruptcy case.

(9) Any other appropriate time determined by the attorney general and the officer, employee, or agent responsible for administering the law under which the amount is payable on the basis of statutory requirements or ordinary business processes of the agency, institution, or political subdivision to which the payment is owed.

(B)(1) ~~The~~ Upon certification of an amount due in accordance with division (A) of this section and section 131.026 of the Revised Code, the attorney general shall give immediate notice ~~by mail or otherwise~~ in the manner described in section 131.026 of the Revised Code to the party indebted of the nature and amount of the indebtedness.

(2) If the amount payable to this state arises from a tax levied under Chapter 5733., 5739., 5741., 5747., or 5751. of the Revised Code, the notice also shall specify all of the following:

(a) The assessment or case number;

(b) The tax pursuant to which the assessment is made;

(c) The reason for the liability, including, if applicable, that a penalty or interest is due;

(d) An explanation of how and when interest will be added to the amount assessed;

(e) That the attorney general and tax commissioner, acting together, have the authority, but are not required, to compromise the claim and accept payment over a reasonable time, if such actions are in the best interest of the state.

(C) The attorney general shall collect the claim or secure a judgment and issue an execution for its collection.

(D) Each claim shall bear interest, from the day on which the claim became due, at the rate per annum required by section 5703.47 of the Revised Code.

(E) The attorney general and the chief officer of the agency reporting a claim, acting together, may do any of the following if such action is in the best interests of the state:

(1) Compromise the claim;

(2) Extend for a reasonable period the time for payment of the claim by agreeing to accept monthly or other periodic payments. The agreement may require security for payment of the claim.

(3) Add fees to recover the cost of processing checks or other draft instruments returned for insufficient funds and the cost of providing electronic payment options.

(F)(1) Except as provided in division (F)(2) of this section, if the attorney general finds, after investigation, that any claim due and owing to the state is uncollectible, the attorney general, with the consent of the chief officer of the agency reporting the claim, may do the following:

(a) Sell, convey, or otherwise transfer the claim to one or more private entities for collection;

(b) Cancel the claim or cause it to be canceled.

(2) The attorney general shall cancel or cause to be canceled an unsatisfied claim on the date that is forty years after the date the claim is certified, unless the attorney general has adopted a rule under division (F)(5) of this section shortening this time frame with respect to a subset of claims.

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(3) No initial action shall be commenced to collect any tax payable to the state that is administered by the tax commissioner, whether or not such tax is subject to division (B) of this section, or any penalty, interest, or additional charge on such tax, after the expiration of the period ending on the later of the dates specified in divisions (F)(3)(a) and (b) of this section, provided that such period shall be extended by the period of any stay to such collection or by any other period to which the parties mutually agree. If the initial action in aid of execution is commenced before the later of the dates specified in divisions (F)(3)(a) and (b) of this section, any and all subsequent actions may be pursued in aid of execution of judgment for as long as the debt exists.

(a) Seven years after the assessment of the tax, penalty, interest, or additional charge is issued.

(b) Four years after the assessment of the tax, penalty, interest, or additional charge becomes final. For the purposes of division (F)(3)(b) of this section, the assessment becomes final at the latest of the following: upon expiration of the period to petition for reassessment, or if applicable, to appeal a final determination of the commissioner or decision of the board of tax appeals or a court, or, if applicable, upon decision of the United States supreme court.

For the purposes of division (F)(3) of this section, an initial action to collect a tax debt is commenced at the time when a certified copy of the tax commissioner's entry making an assessment final has been filed in the office of the clerk of court of common pleas in the county in which the taxpayer resides or has its principal place of business in this state, or in the office of the clerk of court of common pleas of Franklin county, as provided in section 5739.13, 5741.14, 5747.13, or 5751.09 of the Revised Code or in any other applicable law requiring such a filing. If an assessment has not been issued and there is no time limitation on the issuance of an assessment under applicable law, an action to collect a tax debt commences when the action is filed in the courts of this state to collect the liability.

(4) If information contained in a claim that is sold, conveyed, or transferred to a private entity pursuant to this section is confidential pursuant to federal law or a section of the Revised Code that implements a federal law governing confidentiality, such information remains subject to that law during and following the sale, conveyance, or transfer.

(5) The attorney general may adopt rules to aid in the implementation of this section.

Sec. 131.026. (A) For purposes of this section:

(1) "Last known address" means the mailing address or the electronic mail address appearing in the official records of the officer, employee, or agent responsible for administering the law under which an amount is payable or of the attorney general.

(2) "Traceable delivery service" means a delivery service provided by the United States postal service or a domestic commercial delivery service allowing the sender to track a sent item's progress and providing notice of a completed delivery to the sender.

(B) Before an officer, employee, or agent responsible for administering the law under which an amount is due certifies the amount due to the attorney general under section 131.02 of the

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Revised Code, the officer, employee, or agent shall serve a notice to the debtor or the debtor's statutory agent in the manner described in this section. The officer, employee, or agent shall serve a notice not sooner than forty-five days, nor later than sixty days, after payment is due.

(C) The notice shall include all of the following information:

(1) The name of the debtor or statutory agent;

(2) The nature and amount of the indebtedness;

(3) The information required under division (B)(2) of section 131.02 of the Revised Code if the debt arises from a tax levied.

(D)(1) An officer, employee, or agent responsible for administering the law under which an amount is payable or the attorney general may serve a notice required by this section or section 131.02 of the Revised Code through any of the following methods:

(a) Electronic mail at the debtor's or debtor's statutory agent's last known address;

(b) Facsimile transmission at the debtor's or debtor's statutory agent's facsimile number appearing in the official records of the officer, employee, or agent responsible for administering the law under which an amount is payable or of the attorney general;

(c) Traceable delivery service at the debtor's or debtor's statutory agent's last known address;

(d) Personal service at the debtor's or debtor's statutory agent's last known address.

(2) Service of a notice required under this section or section 131.02 of the Revised Code is complete on the following dates:

(a) For electronic mail, the date the receipt of the document is relayed electronically by a direct reply from the debtor or debtor's statutory agent to the officer, employee, or agent responsible for administering the law under which an amount is payable or to the attorney general or through electronic tracking software demonstrating that the recipient accessed the document.

(b) For facsimile transmission, the date indicated on the facsimile transmission confirmation page.

(c) For traceable delivery service, the date of delivery indicated on the notice of completed delivery provided by the United States postal service or domestic commercial delivery service.

(d) For personal service, the date indicated on a document confirming physical delivery signed by the debtor, the debtor's statutory agent, an adult located at the debtor's or debtor's statutory agent's last known address, or the delivery person.

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(E)(1) Upon receipt of the notice, the debtor or statutory agent may satisfy the debt within thirty days of receiving the notice. If the debt is satisfied within those thirty days, the officer, employee, or agent shall not certify an amount due to the attorney general.

(2) If the debtor or statutory agent does not satisfy the debt within thirty days after receiving the notice, the officer, employee, or agent shall certify the amount due to the attorney general. The attorney general shall collect the amount due in accordance with section 131.02 of the Revised Code. If the attorney general files a lien to collect the amount due, the attorney general shall not file the lien unless both of the following are included with the lien when filing:

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(1) A copy of the notice required under division (B) of this section;

(2) Proof of service of the notice as described under division (D) of this section.

(F)(1) Nothing in this section prevents or limits the attorney general or the appropriate authority from taking any action set forth under divisions (E) or (F) of section 131.02 of the Revised Code.

(2) No amount that is payable under section 131.02 of the Revised Code is deemed uncollectible, discharged, relieved, or otherwise satisfied or non-payable because of any failure to comply with a specific time requirement provided for under this section.

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Sec. 131.35. (A) With respect to federal revenue received into any fund of the state, except for those funds listed in division (D) of section 127.14 of the Revised Code:

(1) No state agency may make expenditures of any federal revenue, whether the revenue is advanced prior to expenditure or as reimbursement, unless such expenditures are made pursuant to specific appropriations of the general assembly, are authorized by the controlling board pursuant to division (A)(5) of this section, or are authorized by an executive order issued in accordance with section 107.17 of the Revised Code, and until an allotment has been approved by the director of budget and management. All federal revenue received by a state agency shall be reported to the director within fifteen days of the receipt of the revenue or the notification of award, whichever occurs first. The director shall prescribe the forms and procedures to be used when reporting the receipt of federal revenue.

(2) If the federal revenue received is greater than the amount of the revenue appropriated by the general assembly for a specific purpose, the total appropriation of federal and state funds for such purpose shall remain at the amount designated by the general assembly, except that the expenditure of federal revenue received in excess of such specific appropriation may be authorized by the controlling board, subject to division (D) of this section.

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(3) To the extent that the expenditure of excess federal revenue is authorized, the controlling board may transfer a like amount of general revenue fund appropriation authority from the affected agency to the emergency purposes appropriation of the controlling board, if such action is permitted under federal regulations.

(4) Additional funds may be created by the controlling board to receive revenues not anticipated in an appropriations act for the biennium in which such new revenues are received. Subject to division (D) of this section, expenditures from such additional funds may be authorized by the controlling board, but such authorization shall not extend beyond the end of the biennium in which such funds are created.

(5) Controlling board authorization for a state agency to make an expenditure of federal revenue constitutes authority for the agency to participate in the federal program providing the revenue, and the agency is not required to obtain an executive order under section 107.17 of the Revised Code to participate in the federal program.

(B) With respect to nonfederal revenue received into any fund of the state, except for any

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other fund listed in division (D) of section 127.14 of the Revised Code:

(1) No state agency may make expenditures of any of the revenue unless the expenditures are made pursuant to specific appropriations of the general assembly.

(2) If the revenue received into any fund is greater than the amount appropriated, the appropriation for that fund shall remain at the amount designated by the general assembly or, subject to division ~~(D)~~(E) of this section, as increased and approved by the controlling board.

(3) Additional funds may be created by the controlling board to receive revenues not anticipated in an appropriations act for the biennium in which such new revenues are received. Subject to division (D) of this section, expenditures from such additional funds may be authorized by the controlling board, but such authorization shall not extend beyond the end of the biennium in which such funds are created.

(C) The controlling board shall not authorize more than ten per cent of additional spending from the occupational licensing and regulatory fund, created in section 4743.05 of the Revised Code, in excess of any appropriation made by the general assembly to a licensing agency except an appropriation for costs related to the examination or reexamination of applicants for a license. As used in this division, "licensing agency" and "license" have the same meanings as in section 4745.01 of the Revised Code.

(D) If federal revenue is received in the waterways safety fund or wildlife fund, the controlling board, at the request of the director of natural resources, may approve the expenditure of the federal revenue for purposes for which the federal revenue was granted.

(E) The amount of any expenditure authorized under division (A)(2) or (4) or (B)(2) or (3) of this section for a specific or related purpose or item in any fiscal year shall not exceed an amount greater than ~~one-half of one per cent of the general revenue fund appropriations~~ one hundred million dollars for that fiscal year.

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Sec. 131.43. There is hereby created in the state treasury the budget stabilization fund. ~~All investment earnings of the fund shall be credited to the fund.~~ It is the intent of the general assembly to maintain an amount of money in the budget stabilization fund that amounts to approximately ten per cent of the general revenue fund revenues for the preceding fiscal year. The governor shall include in the state budget the governor submits to the general assembly under section 107.03 of the Revised Code proposals for transfers between the general revenue fund and the budget stabilization fund for the ensuing fiscal biennium. The balance in the fund may be combined with the balance in the general revenue fund for purposes of cash management.

Sec. 131.50. (A) As used in this section, "state agency" has the same meaning as in section 155.30 of the Revised Code.

(B) There is hereby created in the state treasury the state land royalty fund consisting of money credited to it under section 155.33 of the Revised Code. Any investment proceeds earned on money in the fund shall be credited to the fund.

~~(B)(1)~~(C)(1) A state agency is entitled to receive from the fund the amount that the state

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shall credit to the public library fund ~~one and seven tenths per cent of the total tax revenue credited to the general revenue fund during the preceding month. In determining the total tax revenue credited to the general revenue fund during the preceding month, the director shall include amounts transferred from the fund during the preceding month under this division and division (A) of this section~~, from the general revenue fund, one-twelfth of the amount appropriated by the general assembly for the public library fund for the fiscal year. Money shall be distributed from the public library fund as required under section 5747.47 of the Revised Code during the same month in which it is credited to the fund.

(C) The director of budget and management shall develop a schedule identifying the specific tax revenue sources to be used to make the monthly transfers required under ~~divisions~~division (A) ~~and (B)~~ of this section. The director may, from time to time, revise the schedule as the director considers necessary.

Sec. 133.18. (A) The taxing authority of a subdivision may by legislation submit to the electors of the subdivision the question of issuing any general obligation bonds, for one purpose, that the subdivision has power or authority to issue.

(B) When the taxing authority of a subdivision desires or is required by law to submit the question of a bond issue to the electors, it shall pass legislation that does all of the following:

(1) Declares the necessity and purpose of the bond issue;

(2) States the date of the authorized election at which the question shall be submitted to the electors;

(3) States the amount, approximate date, estimated net average rate of interest, and maximum number of years over which the principal of the bonds may be paid;

(4) Declares the necessity of levying a tax outside the tax limitation to pay the debt charges on the bonds and any anticipatory securities.

The estimated net average interest rate shall be determined by the taxing authority based on, among other factors, then existing market conditions, and may reflect adjustments for any anticipated direct payments expected to be received by the taxing authority from the government of the United States relating to the bonds and the effect of any federal tax credits anticipated to be available to owners of all or a portion of the bonds. The estimated net average rate of interest, and any statutory or charter limit on interest rates that may then be in effect and that is subsequently amended, shall not be a limitation on the actual interest rate or rates on the securities when issued.

(C) The taxing authority shall certify a copy of the legislation passed under division (B) of this section to the county auditor. The county auditor shall promptly calculate and advise and, not later than ninety days before the election, confirm that advice by certification to the taxing authority the estimated average annual property tax levy, expressed in dollars for each one hundred thousand dollars of the county auditor's ~~appraised~~ market value and in mills for each one dollar of taxable value, that the county auditor estimates to be required throughout the stated maturity of the bonds to pay the debt charges on the bonds. In calculating the estimated average annual property tax levy for

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this purpose, the county auditor shall assume that the bonds are issued in one series bearing interest and maturing in substantially equal principal amounts in each year over the maximum number of years over which the principal of the bonds may be paid as stated in that legislation, and that the amount of the tax valuation of the subdivision most recently certified by the county auditor under division (A) of section 319.28 of the Revised Code remains the same throughout the maturity of the bonds. If the subdivision is located in more than one county, the county auditor shall obtain the assistance of the county auditors of the other counties, and those county auditors shall provide assistance, in establishing the tax valuation of the subdivision for purposes of certifying the estimated average annual property tax levy.

(D) After receiving the county auditor's advice under division (C) of this section, the taxing authority by legislation may determine to proceed with submitting the question of the issue of securities, and shall, not later than the ninetieth day before the day of the election, file the following with the board of elections:

(1) Copies of the legislation provided for in divisions (B) and (D) of this section;

(2) The amount of the estimated average annual property tax levy, expressed in dollars for each one hundred thousand dollars of the county auditor's ~~appraised~~ market value and in mills for each one dollar of taxable value, as estimated and certified to the taxing authority by the county auditor.

(E)(1) The board of elections shall prepare the ballots and make other necessary arrangements for the submission of the question to the electors of the subdivision. If the subdivision is located in more than one county, the board shall inform the boards of elections of the other counties of the filings with it, and those other boards shall if appropriate make the other necessary arrangements for the election in their counties. The election shall be conducted, canvassed, and certified in the manner provided in Title XXXV of the Revised Code.

(2) The election shall be held at the regular places for voting in the subdivision. If the electors of only a part of a precinct are qualified to vote at the election the board of elections may assign the electors in that part to an adjoining precinct, including an adjoining precinct in another county if the board of elections of the other county consents to and approves the assignment. Each elector so assigned shall be notified of that fact prior to the election by notice mailed by the board of elections, in such manner as it determines, prior to the election.

(3) The board of elections shall publish a notice of the election once in a newspaper of general circulation in the subdivision, no later than ten days prior to the election. The notice shall state all of the following:

(a) The principal amount of the proposed bond issue;

(b) The stated purpose for which the bonds are to be issued;

(c) The maximum number of years over which the principal of the bonds may be paid;

(d) The estimated additional average annual property tax levy, expressed in dollars for each one hundred thousand dollars of the county auditor's ~~appraised~~ market value and in mills for each

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one dollar of taxable value, to be levied outside the tax limitation, as estimated and certified to the taxing authority by the county auditor;

(e) The first calendar year in which the tax is expected to be due.

(F) The form of the ballot to be used at the election shall be substantially either of the following, as applicable:

(1) "Shall bonds be issued by the _____ (name of subdivision) for the purpose of _____ (purpose of the bond issue) in the principal amount of $_____ (principal amount of the bond issue), to be repaid annually over a maximum period of _____ (the maximum number of years over which the principal of the bonds may be paid) years, and an annual levy of property taxes be made outside the _____ (as applicable, "ten-mill" or "___charter tax") limitation, estimated by the county auditor to average over the repayment period of the bond issue _____ mills for each $1 of taxable value, which amounts to $_____ for each $100,000 of the county auditor's ~~appraised~~ market value, commencing in _____ (first year the tax will be levied), first due in calendar year _____ (first calendar year in which the tax shall be due), to pay the annual debt charges on the bonds, and to pay debt charges on any notes issued in anticipation of those bonds?

	For the bond issue
	Against the bond issue

"

(2) In the case of an election held pursuant to legislation adopted under section 3375.43 or 3375.431 of the Revised Code:

"Shall bonds be issued for _____ (name of library) for the purpose of _____ (purpose of the bond issue), in the principal amount of $_____ (amount of the bond issue) by _____ (the name of the subdivision that is to issue the bonds and levy the tax) as the issuer of the bonds, to be repaid annually over a maximum period of _____ (the maximum number of years over which the principal of the bonds may be paid) years, and an annual levy of property taxes be made outside the ten-mill limitation, estimated by the county auditor to average over the repayment period of the bond issue _____ mills for each $1 of taxable value, which amounts to $_____ for each $100,000 of the county auditor's ~~appraised~~ market value, commencing in _____ (first year the tax will be levied), first due in calendar year _____ (first calendar year in which the tax shall be due), to pay the annual debt charges on the bonds, and to pay debt charges on any notes issued in anticipation of those bonds?

	For the bond issue
	Against the bond issue

"

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(G) The board of elections shall promptly certify the results of the election to the tax commissioner, the county auditor of each county in which any part of the subdivision is located, and the fiscal officer of the subdivision. The election, including the proceedings for and result of the election, is incontestable other than in a contest filed under section 3515.09 of the Revised Code in which the plaintiff prevails.

(H) If a majority of the electors voting upon the question vote for it, the taxing authority of the subdivision may proceed under sections 133.21 to 133.33 of the Revised Code with the issuance of the securities and with the levy and collection of a property tax outside the tax limitation during the period the securities are outstanding sufficient in amount to pay the debt charges on the securities, including debt charges on any anticipatory securities required to be paid from that tax. If legislation passed under section 133.22 or 133.23 of the Revised Code authorizing those securities is filed with the county auditor on or before the last day of November, the amount of the voted property tax levy required to pay debt charges or estimated debt charges on the securities payable in the following year shall if requested by the taxing authority be included in the taxes levied for collection in the following year under section 319.30 of the Revised Code.

(I)(1) If, before any securities authorized at an election under this section are issued, the net indebtedness of the subdivision exceeds that applicable to that subdivision or those securities, then and so long as that is the case none of the securities may be issued.

(2) No securities authorized at an election under this section may be initially issued after the first day of the sixth January following the election, but this period of limitation shall not run for any time during which any part of the permanent improvement for which the securities have been authorized, or the issuing or validity of any part of the securities issued or to be issued, or the related proceedings, is involved or questioned before a court or a commission or other tribunal, administrative agency, or board.

(3) Securities representing a portion of the amount authorized at an election that are issued within the applicable limitation on net indebtedness are valid and in no manner affected by the fact that the balance of the securities authorized cannot be issued by reason of the net indebtedness limitation or lapse of time.

(4) Nothing in this division (I) shall be interpreted or applied to prevent the issuance of securities in an amount to fund or refund anticipatory securities lawfully issued.

(5) The limitations of divisions (I)(1) and (2) of this section do not apply to any securities authorized at an election under this section if at least ten per cent of the principal amount of the securities, including anticipatory securities, authorized has theretofore been issued, or if the securities are to be issued for the purpose of participating in any federally or state-assisted program.

(6) The certificate of the fiscal officer of the subdivision is conclusive proof of the facts referred to in this division.

(J) As used in this section, "the county auditor's ~~appraised~~ market value" has the same meaning as in section 5705.01 of the Revised Code.

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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 shall not consider whether the historic building is located in or will benefit an economically distressed area, including by weighting preference based on the poverty rate in the jurisdiction or census tract in which the building is located, nor shall the director consider or give weighted preference based on vacancy or underutilization of the building. 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-seventy-five~~ 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~~ 2026 and 2027, 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. The director shall not approve any amount of rehabilitation tax credits after fiscal year 2027 unless specifically approved by an act of the general assembly.

(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

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pricing proposal the public authority determines to be the best value as determined under this section, the public authority shall inform the design-build firm in writing of the termination of negotiations. The public authority may then do the following:

(1) Negotiate a contract with a design-build firm ranked next highest under this section following the negotiation procedure described in this section;

(2) If negotiations fail with the design-build firm under division ~~(C)(1)~~(D)(1) of this section, negotiate a contract with the design-build firm ranked next highest under this section following the negotiation procedure described in this section and continue negotiating with the design-build firms selected under this section in the order of their ranking until a contract is negotiated.

~~(D)~~(E) If the public authority fails to negotiate a contract with a design-build firm whose pricing proposal the public authority determines to be the best value as determined under this section, it may select additional design-build firms to provide pricing proposals to the public authority pursuant to this section or may select an alternative delivery method for the project.

~~(E)~~(F) The public authority may provide a stipend for pricing proposals received from design-build firms.

~~(F)~~(G) Nothing in this section affects a public authority's right to accept or reject any or all proposals in whole or in part.

Sec. 155.33. (A)(1) Beginning on ~~the effective date of this amendment~~ April 7, 2023, and ending on the effective date of the rules adopted under section 155.34 of the Revised Code, a state agency shall lease, in good faith, a formation within a parcel of land that is owned or controlled by the state agency for the exploration for and development and production of oil or natural gas. The lease shall be on terms that are just and reasonable, as determined by custom and practice in the oil and gas industry, and shall include at least the terms required under ~~divisions (A)(1)(a) to (d)~~ division (A) of section 155.34 of the Revised Code as that division existed prior to the effective date of this amendment. The person seeking to lease the formation shall submit to the state agency the proof described in divisions (D)(5)(a) and (b) of this section before entering into the lease. On and after the effective date of the rules adopted under section 155.34 of the Revised Code, a formation within a parcel of land that is owned or controlled by a state agency may be leased for the exploration for and development and production of oil or natural gas only in accordance with divisions (A)(2) to (H) of this section and those rules.

(2) On and after the effective date of rules adopted under section 155.34 of the Revised Code, any person or state agency that is interested in leasing a formation within a parcel of land that is owned or controlled by a state agency for the exploration for and the development and production of oil or natural gas may submit to the oil and gas land management commission a nomination that shall include all of the following:

(a) The name of the person making the nomination and the person's address, telephone number, and email address;

(b) An identification of the formation and parcel of land proposed to be leased that specifies

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(D) A person interested in leasing a formation within a parcel of land owned or controlled by a state agency for the exploration for and development and production of oil or natural gas may submit a bid to the commission on a parcel by parcel basis that contains all of the following:

(1) A bid fee of twenty-five dollars;

(2) The name of the person making the bid and the person's address, telephone number, and email address;

(3) An identification of the formation and parcel of land for which the bid is being submitted, including all of the information specified in division (A)(2)(b) of this section;

(4) The proposed lease bonus that applies to the bid and any additional proposed gross landowner royalty that applies to the bid that is in addition to the amount required under division (A)(1)(b) of section 155.34 of the Revised Code;

(5) Proof of both of the following:

(a) That the person has obtained the insurance and financial assurance required under section 1509.07 of the Revised Code;

(b) That the person has registered with and obtained an identification number from the division of oil and gas resources management under section 1509.31 of the Revised Code.

(6) Any other information that the person believes is relevant to the bid.

(E) In order to encourage the submission of bids and the responsible and reasonable development of the state's natural resources, the information that is contained in a bid submitted to the commission under this section is confidential, shall not be disclosed by the commission, and is not a public record subject to inspection and copying under section 149.43 of the Revised Code until a person is selected under division (F) of this section.

The commission shall select the person who submits the highest and best bid, taking into account the financial responsibility of the prospective lessee and the ability of the prospective lessee to perform its obligations under the lease. After the commission selects a person, the commission shall notify the applicable state agency and send the person's bid to the agency. The state agency shall enter into a lease with the person selected by the commission. The state agency shall fully execute the lease not later than thirty days after the commission selects the person with the highest and best bid.

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(G)(1) Except as otherwise provided in section 155.37 of the Revised Code, all money received by a state agency from signing fees, rentals, and royalty payments for leases entered into under this section shall be paid by the state agency into the state treasury to the credit of the state land royalty fund created in section 131.50 of the Revised Code.

(2) All money received from nomination fees and bid fees shall be paid into the state treasury to the credit of the oil and gas land management commission administration fund created in section 155.35 of the Revised Code.

(H) Notwithstanding any other provision of this section to the contrary, a nature preserve as defined in section 1517.01 of the Revised Code that is owned or controlled by a state agency shall

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not be nominated or leased under this section for the purpose of exploring for and developing and producing oil and natural gas resources.

(I) Except as otherwise provided in this chapter, the commission and any state agency shall not require as part of a bid or lease either of the following:

(1) Any royalty payment in excess of the amount specified in division (A)(1)(b) of section 155.34 of the Revised Code;

(2) Any additional payment that the commission or agency is not specifically authorized or required to charge under this section.

Sec. 155.34. (A) ~~Not later than one hundred twenty days after September 30, 2021, the~~ The oil and gas land management commission shall adopt rules in accordance with Chapter 119. of the Revised Code establishing both of the following:

(1) A standard lease form that shall be used by a state agency for leases entered into under this chapter, is consistent with the practices of the oil and natural gas industries, and contains all of the following:

(a) A prohibition against the use of the surface of the parcel of land for oil and gas development unless the state agency, in its sole discretion, chooses to negotiate and execute a written surface use agreement established under this section;

(b) A one-eighth gross landowner royalty;

(c) A shut-in royalty provision;

(d) A primary term of five years;

~~(d)~~(e) An option for the lessee to extend the primary term of the lease for an additional ~~three~~ five years by tendering to the state agency the same bonus paid when first entering into the lease~~.~~;

(f) A provision that states: "Notwithstanding any other provision of this Lease to the contrary, Lessee is entitled to pay any advanced delay rentals/bonus amounts owed under this Lease within sixty (60) calendar days after Lessee receives a copy of this Lease executed by Lessor."

(g) A provision that states: "Notwithstanding any other provision of this Lease to the contrary, in the event that a parcel subject to this Lease was acquired or improved through, or is otherwise encumbered by, a federal grant program, the Primary Term of the Lease shall be tolled until the requirements of the program, and any related grant documents, have been fully satisfied by Lessor and Lessor notifies Lessee in writing of same."

(h) A provision that states: "Notwithstanding any other provision of this Lease to the contrary, in the event that a parcel subject to this Lease was acquired or improved through, or is otherwise encumbered by, a federal grant program, Lessee may defer payment of all sums otherwise due and owing under this Lease until the requirements of the program, and any related grant documents, have been fully satisfied by Lessor and Lessor notifies Lessee in writing of same."

(i) A provision that states: "Notwithstanding any other provision of this Lease to the contrary, in the event that litigation of any kind or character is filed by a third party that may adversely impact Lessee's ability to conduct operations under the Lease, including an appeal before a

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court or the oil and gas commission, the Primary Term of the Lease shall be tolled until such time as there is a final, nonappealable order entered in such litigation."

(j) A provision that states: "Notwithstanding any other provision of this Lease to the contrary, in the event that litigation of any kind or character is filed by a third party that may adversely impact Lessee's ability to conduct operations under the Lease, including an appeal before a court or the oil and gas commission, Lessee may defer payment of all sums otherwise due and owing under this Lease until a final, nonappealable order is entered in such litigation."

(2) Any other procedures necessary to implement sections 155.30 to 155.36 of the Revised Code, subject to division (I) of section 155.33 of the Revised Code.

(B) ~~Not later than one hundred twenty days after September 30, 2021, the~~ The commission shall establish a standard surface use agreement that a state agency shall use to authorize the use of the surface of a leased parcel of land.

(C) Section 121.95 of the Revised Code does not apply to rules adopted under this section and the commission is not subject to any requirements of that section.

Sec. 163.01. As used in sections 163.01 to 163.22 of the Revised Code:

(A) "Public agency" means any governmental corporation, unit, organization, instrumentality, or officer authorized by law to appropriate property in the courts of this state.

(B) "Private agency" means any corporation, firm, partnership, voluntary association, joint-stock association, or company that is not a public agency and that is authorized by law to appropriate property in the courts of this state.

(C) "Agency" means any public agency or private agency.

(D) "Court" means the court of common pleas or the probate court of any county in which the property sought to be appropriated is located in whole or in part.

(E) "Owner" means any individual, partnership, association, or corporation having any estate, title, or interest in any real property sought to be appropriated.

(F) "Real property," "land," or "property" includes any estate, title, or interest in any real property that is authorized to be appropriated by the agency in question, unless the context otherwise requires.

(G) "Public utility" has the same meaning as in section 4905.02 of the Revised Code and also includes a public utility owned or operated by one or more municipal corporations, an electric cooperative, and an agency holding a certificate of public convenience and necessity granted by the federal energy regulatory commission.

(H)(1) "Public use" does not include any taking that is for conveyance to a private commercial enterprise, economic development, or solely for the purpose of increasing public revenue, unless the property is conveyed or leased to one of the following:

(a) A public utility, municipal power agency, or common carrier;

(b) A private entity that occupies a port authority transportation facility or an incidental area within a publicly owned and occupied project;

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(c) A private entity when the agency that takes the property establishes by a preponderance of the evidence that the property is a blighted parcel or is included in a blighted area.

(2) "Public use" does not include any taking of property for use as a trail for hiking, bicycling, horseback riding, ski touring, canoeing, or other nonmotorized forms of recreational travel. This division does not apply to either of the following:

(a) A regional transit authority acting pursuant to section 306.36 of the Revised Code to acquire right-of-way, within one hundred fifty feet of and parallel to a public road, for a transit facility;

(b) A public or private agency taking property for the construction of a sidewalk within one hundred fifty feet of, and parallel to, a public road.

(3) All of the following are presumed to be public uses: utility facilities, roads, sewers, water lines, public schools, public institutions of higher education, private institutions of higher education that are authorized to appropriate property under section 3333.08 of the Revised Code, public parks, government buildings, port authority transportation facilities, projects by an agency that is a public utility, and similar facilities and uses of land.

(I) "Electric cooperative" has the same meaning as in section 4928.01 of the Revised Code.

(J) "Good faith offer" means the written offer that an agency that is appropriating property must make to the owner of the property pursuant to division (B) of section 163.04 of the Revised Code before commencing an appropriation proceeding.

(K) "Goodwill" means the calculable benefits that accrue to a business as a result of its location, reputation for dependability, skill or quality, and any other circumstances that result in probable retention of old, or acquisition of new, patronage.

(L) "Municipal power agency" has the same meaning as in section 3734.058 of the Revised Code.

(M) "Port authority transportation facility" means any facility developed, controlled, or operated by a port authority for the purpose of providing passenger, cargo, or freight transportation services, such as airports, maritime ports, rail facilities, transit facilities, and support facilities directly related to any airport, maritime port, rail facility, or transit facility.

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Sec. 164.01. As used in this chapter:

(A) "Capital improvement" or "capital improvement project" or "project" means the acquisition, construction, reconstruction, improvement, planning, and equipping of roads and bridges, appurtenances to roads and bridges to enhance the safety of animal-drawn vehicles, pedestrians, and bicycles, waste water treatment systems, water supply systems, solid waste disposal facilities, and storm water and sanitary collection, storage, and treatment facilities, including real property, interests in real property, facilities, and equipment related or incidental to those facilities.

(B) "Local subdivision" means any county, municipal corporation, township, sanitary district, or regional water and sewer district.

(C) "Bond proceedings" means the resolutions, orders, trust agreements, indentures, and

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appropriated for such purpose by the general assembly. This chapter does not authorize the director or the issuing authority under section 166.08 of the Revised Code to incur bonded indebtedness of the state or any political subdivision thereof, or to obligate or pledge moneys raised by taxation for the payment of any bonds or notes issued or guarantees made pursuant to this chapter.

(E) Any governmental agency may enter into an agreement with the director, any other governmental agency, or a person to be assisted under this chapter, to take or provide for the purposes of this chapter any governmental action it is authorized to take or provide, and to undertake on behalf and at the request of the director any action which the director is authorized to undertake pursuant to divisions (B)(3), (4), and (5) of this section or divisions (B)(3), (4), and (5) of section 166.12 of the Revised Code. Governmental agencies of the state shall cooperate with and provide assistance to the director of development and the controlling board in the exercise of their respective functions under this chapter.

Sec. 166.03. (A) There is hereby created the facilities establishment fund within the state treasury, consisting of proceeds from the issuance of obligations as specified under section 166.08 of the Revised Code; the moneys received by the state from the sources specified in section 166.09 of the Revised Code; service charges imposed under sections 166.06 and 166.07 of the Revised Code; any grants, gifts, or contributions of moneys received by the director of development to be used for loans made under section 166.07 of the Revised Code or for the payment of the allowable costs of project facilities; and all other moneys appropriated or transferred to the fund. Moneys in the loan guarantee fund in excess of the loan guarantee reserve requirement, but subject to the provisions and requirements of any guarantee contracts, may be transferred to the facilities establishment fund by the treasurer of state upon the order of the director of development. Moneys received by the state under Chapter 122. of the Revised Code, to the extent allocable to the utilization of moneys derived from proceeds of the sale of obligations pursuant to section 166.08 of the Revised Code, shall be credited to the facilities establishment fund. ~~All investment earnings on the cash balance in the fund shall be credited to the fund.~~

RMD

(B) All moneys appropriated or transferred to the facilities establishment fund may be released at the request of the director of development for payment of allowable costs or the making of loans under section 166.07 of the Revised Code, for transfer to the loan guarantee fund established in section 166.06 of the Revised Code, or for use for the purpose of or transfer to the funds established by sections 122.35, 122.42, 122.54, ~~122.55, 122.56, 122.561, 122.57,~~ 122.601, and 122.80 of the Revised Code and, until July 1, 2003, the fund established by section 166.031 of the Revised Code, and, until July 1, 2007, the fund established by section 122.26 of the Revised Code, but only for such of those purposes as are within the authorization of Section 13 of Article VIII, Ohio Constitution, in all cases subject to the approval of the controlling board.

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(C) The department of development, in the administration of the facilities establishment fund, is encouraged to utilize and promote the utilization of, to the maximum practicable extent, the other existing programs, business incentives, and tax incentives that department is required or

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the coroner shall take an oath of office as provided in sections 3.22 and 3.23 of the Revised Code. The coroner's service as an acting county commissioner does not constitute the holding of an incompatible public office or employment in violation of any statutory or common law prohibition against the simultaneous holding of more than one public office or employment.

The coroner shall give a new bond in the same amount and signed and approved as provided in section 305.04 of the Revised Code. The bond shall be conditioned for the faithful discharge of the coroner's duties as acting county commissioner and for the payment of any loss or damage that the county may sustain by reason of the coroner's failure in those duties. The bond, along with the oath of office and approval of the probate judge indorsed on it, shall be deposited and paid for as provided for the bonds in section 305.04 of the Revised Code.

(E) Any vacancy declared under this section shall be filled in the manner provided by section 305.02 of the Revised Code.

(F) This section shall not apply to a county officer while in the active military service of the United States.

Sec. 306.32. Any county, or any two or more counties, municipal corporations, or townships, or any combination of these, may create a regional transit authority by the adoption of a resolution or ordinance by the board of county commissioners of each county, the legislative authority of each municipal corporation, and the board of township trustees of each township which is to create or to join in the creation of the regional transit authority. The resolution or ordinance shall state:

(A) The necessity for the creation of a regional transit authority;

(B) The counties, municipal corporations, or townships which are to create or to join in the creation of the regional transit authority;

(C) The official name by which the regional transit authority shall be known;

(D) The place in which the principal office of the regional transit authority will be located or the manner in which it may be selected;

(E) The number, term, and compensation, or method for establishing compensation, of the members of the board of trustees of the regional transit authority. Compensation shall not exceed fifty dollars for each board and committee meeting attended by a member, except that if compensation is provided annually it shall not exceed six thousand dollars for the president of the board or four thousand eight hundred dollars for each other board member.

(F) The manner in which vacancies on the board of trustees of the regional transit authority shall be filled;

(G) The manner and to what extent the expenses of the regional transit authority shall be apportioned among the counties, municipal corporations, and townships creating it;

(H) The purposes, including the kinds of transit facilities, for which the regional transit authority is organized.

The regional transit authority provided for in the resolution or ordinance shall be deemed to be created upon the adoption of the resolution or ordinance by the board of county commissioners of

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each county, the legislative authority of each municipal corporation, and the board of township trustees of each township enumerated in the resolution or ordinance.

The resolution or ordinance creating a regional transit authority may be amended to include additional counties, municipal corporations, or townships or for any other purpose, by the adoption of the amendment by the board of county commissioners of each county, the legislative authority of each municipal corporation, and the board of township trustees of each township which has created or joined or proposes to join the regional transit authority.

After each county, municipal corporation, and township which has created or joined or proposes to join the regional transit authority has adopted its resolution or ordinance approving inclusion of additional counties, municipal corporations, or townships in the regional transit authority, a copy of each resolution or ordinance shall be filed with the clerk of the board of the county commissioners of each county, the clerk of the legislative authority of each municipal corporation, and the fiscal officer of the board of trustees of each township proposed to be included in the regional transit authority. The inclusion is effective when all such filing has been completed, unless the regional transit authority to which territory is to be added has authority to levy an ad valorem tax on property, or a sales tax, within its territorial boundaries, in which event the inclusion shall become effective on the sixtieth day after the last such filing is accomplished, unless, prior to the expiration of the sixty-day period, qualified electors residing in the area proposed to be added to the regional transit authority, equal in number to at least ten per cent of the qualified electors from the area who voted for governor at the last gubernatorial election, file a petition of referendum against the inclusion. Any petition of referendum filed under this section shall be filed at the office of the secretary of the board of trustees of the regional transit authority. The person presenting the petition shall be given a receipt containing on it the time of the day, the date, and the purpose of the petition. The secretary of the board of trustees of the regional transit authority shall cause the appropriate board or boards of elections to check the sufficiency of signatures on any petition of referendum filed under this section and, if found to be sufficient, shall present the petition to the board of trustees at a meeting of said board which occurs not later than thirty days following the filing of said petition. Upon presentation to the board of trustees of a petition of referendum against the proposed inclusion, the board of trustees shall promptly certify the proposal to the board or boards of elections for the purpose of having the proposal placed on the ballot at the next general or primary election which occurs not less than ninety days after the date of the meeting of said board, or at a special election, the date of which shall be specified in the certification, which date shall be not less than ninety days after the date of such meeting of the board. Signatures on a petition of referendum may be withdrawn up to and including the meeting of the board of trustees certifying the proposal to the appropriate board or boards of elections. If territory of more than one county, municipal corporation, or township is to be added to the regional transit authority, the electors of the territories of the counties, municipal corporations, or townships which are to be added shall vote as a district, and the majority affirmative vote shall be determined by the vote cast in the district as a whole.

The above lined and initialed text was disapproved.

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Mike DeWine, Governor

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If the proposal would extend the levy of an existing property tax to the territory to be added to the regional transit authority, the board of trustees of the regional transit authority and the county auditor shall proceed in the same manner as required for a tax levy under section 5705.03 of the Revised Code, except that the levy's annual collections shall be estimated assuming that the additional territory has been added to the regional transit authority.

Upon certification of a proposal to the appropriate board or boards of elections pursuant to this section, the board or boards of election shall make the necessary arrangements for the submission of the question to the electors of the territory to be added to the regional transit authority qualified to vote on the question, and the election shall be held, canvassed, and certified in the manner provided for the submission of tax levies under section 5705.191 of the Revised Code, except that the question appearing on the ballot shall read:

"Shall the territory within the _____ (Name or names of political subdivisions to be joined) be added to _____ (Name) regional transit authority?" and shall a(n) _____ (here insert type of tax or taxes) at a rate not to exceed _____ (here insert maximum tax rate or rates) be levied for all transit purposes?"

If the tax is a tax on property, the ballot shall express the levy's estimated annual collections, and the rate shall be expressed numerically in mills for each one dollar of taxable value and the effective rate shall be expressed numerically in dollars for each one hundred thousand dollars of the county auditor's ~~appraised~~ market value.

If the question is approved by at least a majority of the electors voting on the question, the joinder is immediately effective, and the regional transit authority may extend the levy of the tax against all the taxable property within the territory which has been added. If the question is approved at a general election or at a special election occurring prior to the general election but after the fifteenth day of July, the regional transit authority may amend its budget and resolution adopted pursuant to section 5705.34 of the Revised Code, and the levy shall be placed on the current tax list and duplicate and collected as other taxes are collected from all taxable property within the territorial boundaries of the regional transit authority, including the territory within each political subdivision added as a result of the election.

The territorial boundaries of a regional transit authority shall be coextensive with the territorial boundaries of the counties, municipal corporations, and townships included within the regional transit authority, provided that the same area may be included in more than one regional transit authority so long as the regional transit authorities are not organized for purposes as provided for in the resolutions or ordinances creating the same, and any amendments to them, relating to the same kinds of transit facilities; and provided further, that if a regional transit authority includes only a portion of an entire county, a regional transit authority for the same purposes may be created in the remaining portion of the same county by resolution of the board of county commissioners acting alone or in conjunction with municipal corporations and townships as provided in this section.

The above boxed and initialed text was disapproved.

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No regional transit authority shall be organized after January 1, 1975, to include any area already included in a regional transit authority, except that any regional transit authority organized after June 29, 1974, and having territorial boundaries entirely within a single county shall, upon adoption by the board of county commissioners of the county of a resolution creating a regional transit authority including within its territorial jurisdiction the existing regional transit authority and for purposes including the purposes for which the existing regional transit authority was created, be dissolved and its territory included in such new regional transit authority. Any resolution creating such a new regional transit authority shall make adequate provision for satisfaction of the obligations of the dissolved regional transit authority.

As used in this section, "the county auditor's ~~appraised~~ market value" and "effective rate" have the same meanings as in section 5705.01 of the Revised Code.

Sec. 306.322. (A) As used in this section:

(1) "Political subdivision" means a county, a municipal corporation, or a township.

(2) "Governing body" means a board of county commissioners of a county, a legislative authority of a municipal corporation, or a board of trustees of a township.

(B) For any regional transit authority that levies a property tax and that includes in its membership political subdivisions that are located in a county having a population of at least four hundred thousand according to the most recent federal census, the procedures of this section apply until December 31, 2022, and are in addition to and an alternative to those established in sections 306.32, 306.321, and 306.54 of the Revised Code for joining to the regional transit authority additional political subdivisions.

(C) Any political subdivision may adopt a resolution or ordinance proposing to join a regional transit authority described in division (B) of this section. In its resolution or ordinance, the political subdivision may propose joining the regional transit authority for a limited period of three years or without a time limit.

(D) The political subdivision proposing to join the regional transit authority shall submit a copy of its resolution or ordinance to the governing body of each political subdivision comprising the regional transit authority. Within thirty days of receiving the resolution or ordinance for inclusion in the regional transit authority, the governing body of each political subdivision shall consider the question of whether to include the additional political subdivision in the regional transit authority, shall adopt a resolution or ordinance approving or rejecting the inclusion of the additional political subdivision, and shall present its resolution or ordinance to the board of trustees of the regional transit authority.

If the board of trustees of the regional transit authority proposes to extend the levy of an existing property tax to the territory to be added to the regional transit authority, the board and the county auditor shall proceed in the same manner as required for a tax levy under section 5705.03 of the Revised Code, except that the levy's annual collections shall be estimated assuming that the additional territory has been added to the regional transit authority.

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(E) If a majority of the political subdivisions comprising the regional transit authority approve the inclusion of the additional political subdivision under division (D) of this section, the board of trustees of the regional transit authority may proceed as provided in division (K) of this section or as provided in divisions (F) to (J) of this section, as applicable.

(F) Not later than the tenth day following the day on which the last ordinance or resolution is presented under division (D) of this section, the board of trustees of the regional transit authority shall notify the political subdivision proposing to join the regional transit authority that it may certify the proposal to the board of elections for the purpose of having the proposal placed on the ballot at the next general election or at a special election conducted on the day of the next primary election that occurs not less than ninety days after the resolution or ordinance is certified to the board of elections.

(G) Upon certification of a proposal to the board of elections pursuant to division (F) of this section, the board of elections shall make the necessary arrangements for the submission of the question to the electors of the territory to be included in the regional transit authority qualified to vote on the question, and the election shall be held, canvassed, and certified in the same manner as regular elections for the election of officers of the political subdivision proposing to join the regional transit authority, except that, if the resolution proposed the inclusion without a time limitation the question appearing on the ballot shall read:

"Shall the territory within the _____ (Name or names of political subdivisions to be joined) be added to _____ (Name) regional transit authority and shall a(n) _____ (here insert type of tax or taxes) at a rate of taxation not to exceed _____ (here insert maximum tax rate or rates) be levied for all transit purposes?"

If the resolution proposed the inclusion with a three-year time limitation, the question appearing on the ballot shall read:

"Shall the territory within the _____ (Name or names of political subdivisions to be joined) be added to _____ (Name) regional transit authority for three years and shall a(n) _____ (here insert type of tax or taxes) at a rate of taxation not to exceed _____ (here insert maximum tax rate or rates) be levied for all transit purposes for three years?"

In either case, if the tax is a tax on property, the ballot shall express the levy's estimated annual collections, and the rate shall be expressed numerically in mills for each one dollar of taxable value and the effective rate shall be expressed numerically in dollars for each one hundred thousand dollars of the county auditor's ~~appraised~~ market value.

(H) If the question is approved by at least a majority of the electors voting on the question, the addition of the new territory is effective six months from the date of the certification of its passage, and the regional transit authority may extend the levy of the tax against all the taxable property within the territory that was added. If the question is approved at a general election or at a special election occurring prior to the general election but after the fifteenth day of July, the regional

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transit authority may amend its budget and resolution adopted pursuant to section 5705.34 of the Revised Code, and the levy shall be placed on the current tax list and duplicate and collected as other taxes are collected from all taxable property within the territorial boundaries of the regional transit authority, including the territory within the political subdivision added as a result of the election. If the budget of the regional transit authority is amended pursuant to this paragraph, the county auditor shall prepare and deliver an amended certificate of estimated resources to reflect the change in anticipated revenues of the regional transit authority.

(I) If the question is approved by at least a majority of the electors voting on the question, the board of trustees of the regional transit authority immediately shall amend the resolution or ordinance creating the regional transit authority to include the additional political subdivision.

(J) If the question approved by a majority of the electors voting on the question added the political subdivision for three years, the territory of the additional political subdivision in the regional transit authority shall be removed from the territory of the regional transit authority three years after the date the territory was added, as determined in the effective date of the election, and shall no longer be a part of that authority without any further action by either the political subdivisions that were included in the authority prior to submitting the question to the electors or of the political subdivision added to the authority as a result of the election. The regional transit authority reduced to its territory as it existed prior to the inclusion of the additional political subdivision shall be entitled to levy and collect any property taxes that it was authorized to levy and collect prior to the enlargement of its territory and for which authorization has not expired, as if the enlargement had not occurred.

(K)(1) If a majority of the political subdivisions comprising the regional transit authority approve the inclusion of the additional political subdivision without a time limit under division (D) of this section, the board of trustees of the regional transit authority may adopt a resolution to submit to the electors of the regional transit authority, as it would be enlarged by the inclusion, the question of including the political subdivision in the regional transit authority, of levying a tax under sections 5739.023 and 5741.022 of the Revised Code throughout the territorial boundaries of the regional transit authority as so enlarged, and of repealing the property tax levied by the regional transit authority under section 306.49 of the Revised Code.

The resolution shall state all of the following:

(a) The date on which the political subdivision is to be included in the regional transit authority;

(b) The rate of the tax to be levied under sections 5739.023 and 5741.022 of the Revised Code, the number of years it is to be levied or that it is to be levied for a continuing period of time, and the date on which it shall first be levied, all as provided under section 5739.023 of the Revised Code;

(c) The last tax year that the property tax is to be levied under section 306.49 of the Revised Code.

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(2) Except as otherwise provided in division (K)(5) of this section, the political subdivision shall not be joined to the regional transit authority before the first day sales and use tax is levied by the regional transit authority under sections 5739.023 and 5741.022 of the Revised Code. Sales and use tax shall not be levied under those sections on or before the last day of the last tax year the regional transit authority levies property tax under section 306.49 of the Revised Code.

(3) The board of trustees of the regional transit authority shall certify the resolution to the board of elections for the purpose of having the proposal placed on the ballot at the next general election or at a special election conducted on the day of the next primary election that occurs not less than ninety days after the resolution is certified to the board of elections. The election shall be held, canvassed, and certified, as provided in section 306.70 of the Revised Code, except that the question appearing on the ballot shall read:

"Shall the territory within the _____ (Name or names of political subdivisions to be joined) be added to _____ (Name) regional transit authority, shall sales and use tax at a rate not exceeding _____ (Insert tax rate) be levied for all transit purposes throughout the territory of the regional transit authority, and shall the existing property tax levied for transit purposes be repealed?"

(4) If the question is approved, the sales and use tax may be levied and collected as is otherwise provided under sections 5739.023 and 5741.022 of the Revised Code on and after the date stated in the resolution.

(5) The board of trustees shall appropriate from the first moneys received from the sales and use tax in each year the full amount required in order to pay the principal of and interest on any notes of the regional transit authority issued pursuant to section 306.49 of the Revised Code in anticipation of the collection of the property tax. The board of trustees shall not thereafter levy and collect the property tax unless and to the extent that the levy and collection is necessary to pay the principal of and interest on notes issued in anticipation of the property tax in order to avoid impairing the obligation of the contract between the regional transit authority and the note holders. Such property tax shall be levied only in the territory of the authority as it existed before the political subdivision was joined to the authority.

(6) If the question is approved after the fifteenth day of July in any calendar year, the regional transit authority may amend its budget for the current and next fiscal year, and any resolution adopted pursuant to section 5705.34 of the Revised Code, to reflect the imposition of the sales and use tax, and shall amend its budget for the next fiscal year, and any resolution adopted pursuant to section 5705.34 of the Revised Code, to comply with division (K)(5) of this section. If the budget of the regional transit authority is amended pursuant to this division, the county auditor shall prepare and deliver an amended certificate of estimated resources to reflect the change in anticipated revenues of the regional transit authority.

(7) If the question is approved, the board of trustees of the regional transit authority immediately shall amend the resolution or ordinance creating the regional transit authority to include

The above boxed and initialed text was disapproved.

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the additional political subdivision.

(L) As used in this section, "the county auditor's ~~appraised~~ market value" and "effective rate" have the same meanings as in section 5705.01 of the Revised Code.

Sec. 306.43. (A) The board of trustees of a regional transit authority or any officer or employee designated by such board may make any contract for the purchase of goods or services, the cost of which does not exceed one hundred thousand dollars. When an expenditure, other than for the acquisition of real estate, the discharge of claims, or the acquisition of goods or services under the circumstances described in division (H) of this section, is expected to exceed one hundred thousand dollars, such expenditure shall be made through full and open competition by the use of competitive procedures. The regional transit authority shall use the competitive procedure, as set forth in divisions (B), (C), (D), and (E) of this section, that is most appropriate under the circumstances of the procurement.

(B) Competitive sealed bidding is the preferred method of procurement and a regional transit authority shall use that method if all of the following conditions exist:

(1) A clear, complete, and adequate description of the goods, services, or work is available;

(2) Time permits the solicitation, submission, and evaluation of sealed bids;

(3) The award will be made on the basis of price and other price-related factors;

(4) It is not necessary to conduct discussions with responding offerors about their bids;

(5) There is a reasonable expectation of receiving more than one sealed bid.

A regional transit authority shall publish a notice calling for bids once a week for no less than two consecutive weeks in a newspaper of general circulation within the territorial boundaries of the regional transit authority, or as provided in section 7.16 of the Revised Code. A regional transit authority may require that a bidder for any contract other than a construction contract provide a bid guaranty in the form, quality, and amount considered appropriate by the regional transit authority. The board may let the contract to the lowest responsive and responsible bidder. Where fewer than two responsive bids are received, a regional transit authority may negotiate price with the sole responsive bidder or may rescind the solicitation and procure under division (H)(2) of this section.

(C) A regional transit authority may use two-step competitive bidding, consisting of a technical proposal and a separate, subsequent sealed price bid from those submitting acceptable technical proposals, if both of the following conditions exist:

(1) A clear, complete, and adequate description of the goods, services, or work is not available, but definite criteria exist for the evaluation of technical proposals;

(2) It is necessary to conduct discussions with responding offerors.

A regional transit authority shall publish a notice calling for technical proposals once a week for no less than two consecutive weeks in a newspaper of general circulation within the territorial boundaries of the regional transit authority, or as provided in section 7.16 of the Revised Code. A regional transit authority may require a bid guaranty in the form, quality, and amount the regional transit authority considers appropriate. The board may let the contract to the lowest responsive and

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section divided by

(b) The taxable value of all real property in that class.

(4) "Taxes charged and payable" means the taxes charged and payable prior to any reduction required by section 319.302 of the Revised Code.

(C) The tax commissioner shall make the determinations required by this section each year, without regard to whether a taxing district has territory in a county to which section 5715.24 of the Revised Code applies for that year. Separate determinations shall be made for each of the two classes established pursuant to section 5713.041 of the Revised Code.

(D) With respect to each tax authorized to be levied by each taxing district, the tax commissioner, annually, shall do both of the following:

(1) Determine by what percentage, if any, the sums levied by such tax against the carryover property in each class would have to be reduced for the tax to levy the same number of dollars against such property in that class in the current year as were charged against such property by such tax in the preceding year subsequent to the reduction made under this section but before the reduction made under section 319.302 of the Revised Code. In the case of a tax levied for the first time that is not a renewal of an existing tax, the commissioner shall determine by what percentage the sums that would otherwise be levied by such tax against carryover property in each class would have to be reduced to equal the amount that would have been levied if the full rate thereof had been imposed against the total taxable value of such property in the preceding tax year. ~~A tax or portion of a tax that is designated a replacement levy under section 5705.192 of the Revised Code is not a renewal of an existing tax for purposes of this division.~~

(2) Certify each percentage determined in division (D)(1) of this section, as adjusted under division (E) of this section, and the class of property to which that percentage applies to the auditor of each county in which the district has territory. The auditor, after complying with section 319.30 of the Revised Code, shall reduce the sum to be levied by such tax against each parcel of real property in the district by the percentage so certified for its class. Certification shall be made by the first day of September except in the case of a tax levied for the first time, in which case certification shall be made within fifteen days of the date the county auditor submits the information necessary to make the required determination.

(E)(1) As used in division (E)(2) of this section, "pre-1982 joint vocational taxes" means, with respect to a class of property, the difference between the following amounts:

(a) The taxes charged and payable in tax year 1981 against the property in that class for the current expenses of the joint vocational school district of which the school district is a part after making all reductions under this section;

(b) Two-tenths of one per cent of the taxable value of all real property in that class.

If the amount in division (E)(1)(b) of this section exceeds the amount in division (E)(1)(a) of this section, the pre-1982 joint vocational taxes shall be zero.

~~As used in divisions (E)(2) and (3) of this section, "taxes charged and payable" has the same~~

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~~meaning as in division (B)(4) of this section and excludes any tax charged and payable in 1985 or thereafter under sections 5705.194 to 5705.197 or section 5705.199, 5705.213, 5705.219, or 5748.09 of the Revised Code.~~

(2) If in the case of a school district other than a joint vocational or cooperative education school district any percentage required to be used in division (D)(2) of this section for either class of property could cause the total taxes charged and payable for current expenses to be less than two per cent of the taxable value of all real property in that class that is subject to taxation by the district, the commissioner shall determine what percentages would cause the district's total taxes charged and payable for current expenses against that class, after all reductions that would otherwise be made under this section, to equal, when combined with the pre-1982 joint vocational taxes against that class, the lesser of the following:

(a) The sum of the rates at which those taxes are authorized to be levied;

(b) Two per cent of the taxable value of the property in that class. The auditor shall use such percentages in making the reduction required by this section for that class.

(3) If in the case of a joint vocational school district any percentage required to be used in division (D)(2) of this section for either class of property could cause the total taxes charged and payable for current expenses for that class to be less than two-tenths of one per cent of the taxable value of that class, the commissioner shall determine what percentages would cause the district's total taxes charged and payable for current expenses for that class, after all reductions that would otherwise be made under this section, to equal that amount. The auditor shall use such percentages in making the reductions required by this section for that class.

(4) If a school district is affected by division (E)(2) or (3) of this section for either class of property, and additional current expense taxes are levied or are included in the definition of taxes charged and payable, then, for the first tax year those taxes are levied or included, the reduction computed under division (D) of this section for that district shall be computed as though the sums of current expenses taxes levied for the district and charged against that class in the preceding tax year were equivalent to two per cent or two-tenths of one per cent, respectively, of the taxable value of all real property in that class.

(F) No reduction shall be made under this section in the rate at which any tax is levied.

(G) The commissioner may order a county auditor to furnish any information the commissioner needs to make the determinations required under division (D) or (E) of this section, and the auditor shall supply the information in the form and by the date specified in the order. If the auditor fails to comply with an order issued under this division, except for good cause as determined by the commissioner, the commissioner shall withhold from such county or taxing district therein fifty per cent of state revenues to local governments pursuant to section 5747.50 of the Revised Code or shall direct the department of education and workforce to withhold therefrom fifty per cent of state revenues to school districts pursuant to Chapter 3317. of the Revised Code. The commissioner shall withhold the distribution of such revenues until the county auditor has complied

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whether it qualifies for the partial exemption provided for by this section as of the first day of January of the current tax year.

(B) After complying with section 319.301 of the Revised Code, the county auditor shall reduce the remaining sums to be levied by qualifying levies against each parcel of real property that is listed on the general tax list and duplicate of real and public utility property for the current tax year and that qualifies for partial exemption under division (A) of this section, and against each manufactured and mobile home that is taxed pursuant to division (D)(2) of section 4503.06 of the Revised Code and that is on the manufactured home tax list for the current tax year, by ten per cent, to provide a partial exemption for that parcel or home. For the purposes of this division:

(1) "Qualifying levy" means a levy approved at an election held before September 29, 2013; a levy within the ten-mill limitation; a levy provided for by the charter of a municipal corporation that was levied on the tax list for tax year 2013; a subsequent renewal of any such levy; or a subsequent substitute for such a levy under section 5705.199 of the Revised Code.

(2) "Qualifying levy" does not include any replacement imposed under section 5705.192 of the Revised Code, as it existed before the effective date of this amendment, of any levy described in division (B)(1) of this section.

(C) Except as otherwise provided in sections 323.152, 323.158, 323.16, 505.06, and 715.263 of the Revised Code, the amount of the taxes remaining after any such reduction shall be the real and public utility property taxes charged and payable on each parcel of real property, including property that does not qualify for partial exemption under division (A) of this section, and the manufactured home tax charged and payable on each manufactured or mobile home, and shall be the amounts certified to the county treasurer for collection. Upon receipt of the real and public utility property tax duplicate, the treasurer shall certify to the tax commissioner the total amount by which the real property taxes were reduced under this section, as shown on the duplicate. Such reduction shall not directly or indirectly affect the determination of the principal amount of notes that may be issued in anticipation of any tax levies or the amount of bonds or notes for any planned improvements. If after application of sections 5705.31 and 5705.32 of the Revised Code and other applicable provisions of law, including divisions (F) and (I) of section 321.24 of the Revised Code, there would be insufficient funds for payment of debt charges on bonds or notes payable from taxes reduced by this section, the reduction of taxes provided for in this section shall be adjusted to the extent necessary to provide funds from such taxes.

(D) The tax commissioner may adopt rules governing the administration of the partial exemption provided for by this section.

(E) The determination of whether property qualifies for partial exemption under division (A) of this section is solely for the purpose of allowing the partial exemption under division (B) of this section.

Sec. 319.304. (A) As used in this section:

(1) "Homestead" has the same meaning as in section 323.151 of the Revised Code and also

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accordance with the terms of the contract, receives at a post office box any type of payment or fee owed or payable to the county, opens the mail delivered to that box, processes the checks and other payments received in such mail and deposits them into the treasurer's account, and provides the county treasurer daily receipt information with respect to such payments. The contract may provide for the financial institution to receive at the post office box those payments and fees specifically named in the contract or all payments and fees payable to the county, including, but not limited to, utility, sewer, water, refuse collection, waste disposal, and airport fees, but in any case excluding taxes. The contract shall not be entered into unless:

~~(A) There is attached to the contract a certification by the auditor of state that the financial institution and the treasurer have given assurances satisfactory to the auditor of state that the records of the financial institution, to the extent that they relate to payments covered by the contract, shall be subject to examination by the auditor of state to the same extent as if the services that the financial institution has agreed to perform were being performed by the treasurer.~~

~~(B)~~(1) The contract is awarded in accordance with sections 307.86 to 307.92 of the Revised Code.

~~(C)~~(2) The treasurer's surety bond includes within its coverage any loss that might occur as the result of the contract.

~~(D)~~(3) The provisions of the contract do not conflict with accounting and reporting requirements prescribed by the auditor of state.

(B) The records of the financial institution are subject to examination by the auditor of state to the same extent as if the services that the financial institution has agreed to perform were being performed by the treasurer.

Sec. 323.131. (A) Each tax bill prepared and mailed or delivered under section 323.13 of the Revised Code shall be in the form and contain the information required by the tax commissioner. The commissioner may prescribe different forms for each county and may authorize the county auditor to make up tax bills and tax receipts to be used by the county treasurer. For any county in which the board of county commissioners has granted a partial property tax exemption on homesteads under section 323.158 of the Revised Code, the commissioner shall require that the tax bills for those homesteads include a notice of the amount of the tax reduction that results from the partial exemption. In addition to the information required by the commissioner, each tax bill shall contain the following information:

(1) The taxes levied and the taxes charged and payable against the property;

(2) The effective tax rate. The words "effective tax rate" shall appear in boldface type.

(3) The following notices:

(a) "Notice: If the taxes are not paid within sixty days from the date they are certified delinquent, the property is subject to foreclosure for tax delinquency." Failure to provide such notice has no effect upon the validity of any tax foreclosure to which a property is subjected.

(b) "Notice: If the taxes charged against this parcel have been reduced by the 2-1/2 per cent

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tax reduction for residences occupied by the owner but the property is not a residence occupied by the owner, the owner must notify the county auditor's office not later than March 31 of the year following the year for which the taxes are due. Failure to do so may result in the owner being convicted of a fourth degree misdemeanor, which is punishable by imprisonment up to 30 days, a fine up to $250, or both, and in the owner having to repay the amount by which the taxes were erroneously or illegally reduced, plus any interest that may apply.

If the taxes charged against this parcel have not been reduced by the 2-1/2 per cent tax reduction and the parcel includes a residence occupied by the owner, the parcel may qualify for the tax reduction. To obtain an application for the tax reduction or further information, the owner may contact the county auditor's office at _____ (insert the address and telephone number of the county auditor's office)."

(4) For a tract or lot on the real property tax suspension list under section 319.48 of the Revised Code, the following notice: "Notice: The taxes shown due on this bill are for the current year only. Delinquent taxes, penalties, and interest also are due on this property. Contact the county treasurer to learn the total amount due."

(5) For a property, the tax liability of which has been reduced under section 5705.316 of the Revised Code for the current tax year, the following notice: "Notice: The school district taxes shown due on this bill are reduced only for the current year due to the school district's excess carry-over balance."

The tax bill shall not contain or be mailed or delivered with any information or material that is not required by this section or that is not authorized by section 321.45 of the Revised Code or by the tax commissioner.

(B) If the property is residential rental property, the tax bill shall contain a statement that the owner of the residential rental property shall file with the county auditor the information required under division (A) or (C) of section 5323.02 of the Revised Code.

(C) Each county auditor and treasurer shall post on their respective web sites, or on the county's web site, the percentage of property taxes charged by each taxing unit and, in the case of the county as a taxing unit, the percentage of taxes charged by the county for each of the county purposes for which taxes are charged.

(D) As used in this section, "residential rental property" has the same meaning as in section 5323.01 of the Revised Code.

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Sec. 323.152. In addition to the reduction in taxes required under ~~section~~ sections 319.302 and 319.304 of the Revised Code, taxes shall be reduced as provided in divisions (A) and (B) of this section.

(A)(1)(a) Division (A)(1) of this section applies to any of the following persons:

(i) A person who is permanently and totally disabled;

(ii) A person who is sixty-five years of age or older;

(iii) A person who is the surviving spouse of a deceased person who was permanently and

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section 323.158 of the Revised Code or division (A)(1) or (2) of this section. The reduction applies to only one homestead owned and occupied by such a surviving spouse. A homestead qualifies for a reduction in taxes under division (A)(3) of this section for the tax year in which the public service officer dies through the tax year in which the surviving spouse dies or remarries.

(B)(1) As used in division (B) of this section, "qualifying levy" has the same meaning as in section 319.302 of the Revised Code.

(2) To provide a partial exemption, real property taxes on any homestead, and manufactured home taxes on any manufactured or mobile home on which a manufactured home tax is assessed pursuant to division (D)(2) of section 4503.06 of the Revised Code, shall be reduced for each year for which an application for the reduction has been approved. The amount of the reduction shall equal two and one-half per cent of the amount of taxes to be levied by qualifying levies on the homestead or the manufactured or mobile home after applying section 319.301 of the Revised Code. ~~For the purposes of this division, "qualifying levy" has the same meaning as in section 319.302 of the Revised Code.~~

(3) A board of county commissioners, by resolution, may authorize a partial exemption from the real property taxes or manufactured home taxes on any property or manufactured or mobile home that receives the partial exemption under division (B)(2) of this section. The resolution shall specify the amount of the partial exemption, which may equal up to two and one-half per cent of the amount of taxes to be levied by qualifying levies on the property or home after applying section 319.301 of the Revised Code. The partial exemption shall be applied concurrently with the partial exemption under division (B)(2) of this section, and no application shall be required under section 323.153 of the Revised Code to obtain the partial exemption authorized pursuant to this section.

The board shall certify a copy of the resolution, or a copy of any resolution repealing the partial exemption's authorization, to the county auditor and tax commissioner within thirty days after its adoption. If the resolution is adopted on or before the first day of July of a tax year, the partial exemption shall first apply or cease to apply, in the case of real property taxes, to that tax year or, in the case of manufactured home taxes, the following tax year. If the resolution is adopted after the first day of July of a tax year, the partial exemption shall first apply or cease to apply, in the case of real property taxes, to the following tax year or, in the case of manufactured home taxes, the second succeeding tax year.

(C) The reductions granted by this section do not apply to special assessments or respread of assessments levied against the homestead, and if there is a transfer of ownership subsequent to the filing of an application for a reduction in taxes, such reductions are not forfeited for such year by virtue of such transfer.

(D) The reductions in taxable value referred to in this section shall be applied solely as a factor for the purpose of computing the reduction of taxes under this section and shall not affect the total value of property in any subdivision or taxing district as listed and assessed for taxation on the tax lists and duplicates, or any direct or indirect limitations on indebtedness of a subdivision or

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the board may apply in writing, on a form prescribed by the department of administrative services, to the director of ~~mental~~ behavioral health ~~and addiction services~~ for a waiver or modification of the goal.

(F) This section does not preclude any minority business enterprise or EDGE business enterprise from bidding on any other contract not specifically set aside for minority business enterprises or subject to procurement goals for EDGE business enterprises.

(G) Within ninety days after the beginning of each fiscal year, each board shall file a report with the department of ~~mental~~ behavioral health ~~and addiction services~~ that shows for that fiscal year the name of each minority business enterprise and EDGE business enterprise with which the board entered into a contract, the value and type of each such contract, the total value of contracts awarded under divisions (C) and (D) of this section, the total value of contracts awarded for the purchases of equipment, materials, supplies, or services, other than contracts entered into under section 340.036 of the Revised Code, and the total value of contracts entered into for construction.

(H) Any person who intentionally misrepresents self as owning, controlling, operating, or participating in a minority business enterprise or an EDGE business enterprise for the purpose of obtaining contracts or any other benefits under this section shall be guilty of theft by deception as provided for in section 2913.02 of the Revised Code.

Sec. 340.16. The department of ~~mental~~ behavioral health ~~and addiction services~~ and the department of medicaid shall adopt rules that establish requirements and procedures for prior notification and service coordination between public children services agencies and boards of alcohol, drug addiction, and mental health services when a public children services agency refers a child in its custody to a board for services funded by the board. The rules shall be adopted in accordance with Chapter 119. of the Revised Code.

Sec. 345.01. (A) As used in this chapter, "the county auditor's ~~appraised~~ market value" has the same meaning as in section 5705.01 of the Revised Code.

(B) The taxing authority of any municipal corporation, township, or county, at any time not less than one hundred days prior to a general election in any year, by a vote of two-thirds of all members of the taxing authority, may, and upon presentation to the clerk or fiscal officer, as the case may be, of the taxing authority of a petition signed by not less than two per cent of the electors of the political subdivision, as shown at the preceding general election held in the subdivision, shall, declare by resolution that the amount of taxes which may be raised within the ten-mill limitation will be insufficient to provide an adequate amount for the necessary requirements of the subdivision, and that it is necessary to levy taxes in excess of the limitation for either or both of the following purposes:

(1) For purchasing a site, and for erecting, equipping, and furnishing, or for establishing a memorial to commemorate the services of all members and veterans of the armed forces of the United States;

(2) For the operation and maintenance of a memorial, and for the functions related to

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The resolution shall be confined to the purposes set forth in this section, and shall specify the amount of increase in rate which it is necessary to levy, expressed both in mills for each one dollar of taxable value and in dollars for each one hundred thousand dollars of the county auditor's ~~appraised~~ market value, the purpose of the rate increase, and the number of years during which the increase shall be in effect. The increase may include a levy upon the tax duplicate of the current year. The number of years shall be any number not exceeding ten. The question of an increase in tax rate under divisions (B)(1) and (2) of this section may be submitted to the electors on one ballot.

The total tax for the purposes included in this section shall not, in any year, exceed one mill of each dollar of taxable value.

The resolution shall go into immediate effect upon its passage, and no publication of the resolution, other than that provided for in the notice of election, shall be necessary.

Sec. 345.03. A copy of any resolution adopted under section 345.01 of the Revised Code shall be certified within five days by the taxing authority and not later than four p.m. of the ninetieth day before the day of the election, to the county board of elections, and such board shall submit the proposal to the electors of the subdivision at the succeeding general election. The board shall make the necessary arrangements for the submission of such question to the electors of the subdivision, and the election shall be conducted, canvassed, and certified in like manner as regular elections in such subdivision.

Notice of the election shall be published once not less than two weeks prior to such election using at least one of the following methods:

(A) In the print or digital edition of a newspaper of general circulation within the county;

(B) On the official public notice web site established under section 125.182 of the Revised Code;

(C) On the web site and social media account of the county.

The notice shall set out the purpose of the proposed increase in rate, the levy's estimated annual collections, the amount of the increase expressed in dollars for each one hundred thousand dollars of the county auditor's ~~appraised~~ market value as well as in mills for each one dollar of taxable value, the number of years during which such increase will be in effect, and the time and place of holding such election.

Sec. 345.04. The form of the ballot cast at a general election, as provided by sections 345.01 to 345.03 of the Revised Code, shall be: "An additional tax for the benefit of (name of subdivision) for the purpose of (state purpose stated in the resolution), that the county auditor estimates will collect $_____ annually, at a rate not exceeding _____ mills for each $1 of taxable value, which amounts to $_____ for each $100,000 of the county auditor's ~~appraised~~ market value, for (the number of years the levy is to run).

	For the Tax Levy

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	Against the Tax Levy

"

If the tax is to be placed on the current tax list, the form of the ballot shall be modified by adding, after the statement of the number of years the levy is to run, the phrase ", commencing in _____ (first year the tax is to be levied), first due in calendar year _____ (first calendar year in which the tax shall be due)."

The question covered by the resolution shall be submitted to the electors as a separate proposition, but it may be printed on the same ballot with any other proposition submitted at the same election other than the election of officers. More than one such question may be submitted at the same election.

Sec. 349.01. As used in this chapter:

(A) "New community" means a community or development of property in relation to an existing community planned so that the resulting community includes facilities for the conduct of industrial, commercial, residential, cultural, educational, and recreational activities, and designed in accordance with planning concepts for the placement of utility, open space, and other supportive facilities.

(B) "New community development program" means a program for the development of a new community characterized by well-balanced and diversified land use patterns and which includes land acquisition and land development, the acquisition, construction, operation, and maintenance of community facilities, and the provision of services authorized in this chapter.

A new community development program may take into account any existing community in relation to which a new community is developed for purposes of being characterized by well-balanced and diversified land use patterns.

(C) "New community district" means the area of land described by the developer in the petition as set forth in division (A) of section 349.03 of the Revised Code for development as a new community and any lands added to the district by amendment of the resolution establishing the community authority.

(D) "New community authority" means a body corporate and politic in this state, established pursuant to section 349.03 of the Revised Code and governed by a board of trustees as provided in section 349.04 of the Revised Code.

(E) "Developer" means any person, organized for carrying out a new community development program who owns or controls, through leases of at least seventy-five years' duration, options, or contracts to purchase, the land within a new community district, or any municipal corporation, township, county, or port authority that owns the land within a new community district, or has the ability to acquire such land, either by voluntary acquisition or condemnation in order to eliminate slum, blighted, and deteriorated or deteriorating areas and to prevent the recurrence thereof. "Developer" may also mean a person, municipal corporation, township, county, or port authority that controls land within a new community district through leases of at least seventy-five

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of the township and the kinds of services rendered on those days. The per diem compensation shall be paid from the township general fund or from other township funds in such proportions as the kinds of services performed may require. The notice shall be filed with the township fiscal officer and preserved for inspection by any persons interested.

By unanimous vote, a board of township trustees may adopt a method of compensation consisting of an annual salary to be paid in equal monthly payments. If the office of trustee is held by more than one person during any calendar year, each person holding the office shall receive payments for only those months, and any fractions of those months, during which the person holds the office. The amount of the annual salary approved by the board shall be no more than the maximum amount that could be received annually by a trustee if the trustee were paid on a per diem basis as specified in this division, and shall be paid from the township general fund or from other township funds in such proportions as the board may specify by resolution. Each trustee shall certify the percentage of time spent working on matters to be paid from the township general fund and from other township funds in such proportions as the kinds of services performed. A board of township trustees that has adopted a salary method of compensation may return to a method of compensation on a per diem basis as specified in this division by a majority vote. Any change in the method of compensation shall be effective on the first day of January of the year following the year during which the board has voted to change the method of compensation.

Sec. 505.37. (A) The board of township trustees may establish all necessary rules to guard against the occurrence of fires and to protect the property and lives of the citizens against damage and accidents, and may purchase, lease, lease with an option to purchase, or otherwise provide any fire apparatus, mechanical resuscitators, underwater rescue and recovery equipment, or other fire equipment, appliances, materials, fire hydrants, and water supply for fire-fighting and fire and rescue purposes that seems advisable to the board. The board shall provide for the care and maintenance of such fire equipment, and, for these purposes, may purchase, lease, lease with an option to purchase, or construct and maintain necessary buildings, and it may establish and maintain lines of fire-alarm communications within the limits of the township. The board may employ one or more persons to maintain and operate such fire equipment, or it may enter into an agreement with a volunteer fire company for the use and operation of the equipment. The board may compensate the members of a volunteer fire company on any basis and in any amount that it considers equitable.

When the estimated cost to purchase fire apparatus, mechanical resuscitators, underwater rescue and recovery equipment, or other fire equipment, appliances, materials, fire hydrants, buildings, or fire-alarm communications equipment or services exceeds the amount specified in section 9.17 of the Revised Code, the contract shall be let by competitive bidding. No purchase or other transaction subject to this section shall be divided into component parts in order to avoid the requirements of this section. When competitive bidding is required, the board shall advertise once a week for not less than two consecutive weeks using at least one of the following methods:

(1) In the print or digital edition of a newspaper of general circulation within the township;

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(2) On the official public notice web site established under section 125.182 of the Revised Code;

(3) On the web site and social media account of the township.

The board may also cause notice to be inserted in trade papers or other publications designated by it or to be distributed by electronic means, including posting the notice on the board's internet web site.

The advertisement shall include the time, date, and place where the clerk of the township, or the clerk's designee, will read bids publicly. The time, date, and place of bid openings may be extended to a later date by the board of township trustees, provided that written or oral notice of the change shall be given to all persons who have received or requested specifications not later than ninety-six hours prior to the original time and date fixed for the opening. The board may reject all the bids or accept the lowest and best bid, provided that the successful bidder meets the requirements of section 153.54 of the Revised Code when the contract is for the construction, demolition, alteration, repair, or reconstruction of an improvement.

(B) The boards of township trustees of any two or more townships, or the legislative authorities of any two or more political subdivisions, or any combination of these, may, through joint action, unite in the joint purchase, lease, lease with an option to purchase, maintenance, use, and operation of fire equipment described in division (A) of this section, or for any other purpose designated in sections 505.37 to 505.42 of the Revised Code, and may prorate the expense of the joint action on any terms that are mutually agreed upon.

(C) The board of township trustees of any township may, by resolution, whenever it is expedient and necessary to guard against the occurrence of fires or to protect the property and lives of the citizens against damages resulting from their occurrence, create a fire district of any portions of the township that it considers necessary. The board may purchase, lease, lease with an option to purchase, or otherwise provide any fire apparatus, mechanical resuscitators, underwater rescue and recovery equipment, or other fire equipment, appliances, materials, fire hydrants, and water supply for fire-fighting and fire and rescue purposes, or may contract for the fire protection for the fire district as provided in section 9.60 of the Revised Code. The fire district so created shall be given a separate name by which it shall be known.

Additional unincorporated territory of the township may be added to a fire district upon the board's adoption of a resolution authorizing the addition. A municipal corporation, or a portion of a municipal corporation, that is within or adjoining the township may be added to a fire district upon the board's adoption of a resolution authorizing the addition and the municipal legislative authority's adoption of a resolution or ordinance requesting the addition of the municipal corporation or a portion of the municipal corporation to the fire district.

If the township fire district imposes a tax, additional unincorporated territory of the township or a municipal corporation or a portion of a municipal corporation that is within or adjoining the township shall become part of the fire district only after all of the following have occurred:

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(1) Adoption by the board of township trustees of a resolution approving the expansion of the territorial limits of the district and, if the resolution proposes to add a municipal corporation or a portion of a municipal corporation, adoption by the municipal legislative authority of a resolution or ordinance requesting the addition of the municipal corporation or a portion of the municipal corporation to the district;

(2) Adoption by the board of township trustees of a resolution recommending the extension of the tax to the additional territory;

(3) The board requests and obtains from the county auditor the information required for a tax levy under section 5705.03 of the Revised Code, in the manner prescribed in that section, except that the levy's annual collections shall be estimated assuming that the additional territory has been added to the fire district.

(4) Approval of the tax by the electors of the territory proposed for addition to the district.

Each resolution of the board adopted under division (C)(2) of this section shall state the name of the fire district, a description of the territory to be added, the rate, expressed in mills for each one dollar of taxable value, the effective rate, expressed in dollars for each one hundred thousand dollars of the county auditor's ~~appraised~~ market value, and termination date of the tax, which shall be the rate, effective rate, and termination date of the tax currently in effect in the fire district.

The board of trustees shall certify each resolution adopted under division (C)(2) of this section and the county auditor's certification under division (C)(3) of this section to the board of elections in accordance with section 5705.19 of the Revised Code. The election required under division (C)(4) of this section shall be held, canvassed, and certified in the manner provided for the submission of tax levies under section 5705.25 of the Revised Code, except that the question appearing on the ballot shall read:

"Shall the territory within _____ (description of the proposed territory to be added) be added to _____ (name) fire district, and a property tax, that the county auditor estimates will collect $_____ annually, at a rate not exceeding _____ mills for each $1 of taxable value, which amounts to $_____ (here insert effective rate) for each $100,000 of the county auditor's ~~appraised~~ market value, be in effect for _____ (here insert the number of years the tax is to be in effect or "a continuing period of time," as applicable)?"

If the question is approved by at least a majority of the electors voting on it, the joinder shall be effective as of the first day of July of the year following approval, and on that date, the township fire district tax shall be extended to the taxable property within the territory that has been added. If the territory that has been added is a municipal corporation or portion thereof and if it had adopted a tax levy for fire purposes, the levy is terminated on the effective date of the joinder in the area of the municipal corporation added to the district.

Any municipal corporation may withdraw from a township fire district created under division (C) of this section by the adoption by the municipal legislative authority of a resolution

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ordinance ordering withdrawal. On the first day of July of the year following the adoption of the resolution or ordinance of withdrawal, the withdrawing municipal corporation or the portion thereof ceases to be a part of the district, and the power of the fire district to levy a tax upon taxable property in the withdrawing municipal corporation or the portion thereof terminates, except that the fire district shall continue to levy and collect taxes for the payment of indebtedness within the territory of the fire district as it was composed at the time the indebtedness was incurred.

Upon the withdrawal of any municipal corporation from a township fire district created under division (C) of this section, the county auditor shall ascertain, apportion, and order a division of the funds on hand, moneys and taxes in the process of collection except for taxes levied for the payment of indebtedness, credits, and real and personal property, either in money or in kind, on the basis of the valuation of the respective tax duplicates of the withdrawing municipal corporation and the remaining territory of the fire district.

A board of township trustees may remove unincorporated territory of the township from the fire district upon the adoption of a resolution authorizing the removal. On the first day of July of the year following the adoption of the resolution, the unincorporated township territory described in the resolution ceases to be a part of the district, and the power of the fire district to levy a tax upon taxable property in that territory terminates, except that the fire district shall continue to levy and collect taxes for the payment of indebtedness within the territory of the fire district as it was composed at the time the indebtedness was incurred.

As used in this section, "the county auditor's ~~appraised~~ market value" and "effective rate" have the same meanings as in section 5705.01 of the Revised Code.

(D) The board of township trustees of any township, the board of fire district trustees of a fire district created under section 505.371 of the Revised Code, or the legislative authority of any municipal corporation may purchase, lease, or lease with an option to purchase the necessary fire equipment described in division (A) of this section, buildings, and sites for the township, fire district, or municipal corporation and issue securities for that purpose with maximum maturities as provided in section 133.20 of the Revised Code. The board of township trustees, board of fire district trustees, or legislative authority may also construct any buildings necessary to house fire equipment and issue securities for that purpose with maximum maturities as provided in section 133.20 of the Revised Code.

The board of township trustees, board of fire district trustees, or legislative authority may issue the securities of the township, fire district, or municipal corporation, signed by the board or designated officer of the municipal corporation and attested by the signature of the township fiscal officer, fire district clerk, or municipal clerk, covering any deferred payments and payable at the times provided, which securities shall bear interest not to exceed the rate determined as provided in section 9.95 of the Revised Code, and shall not be subject to Chapter 133. of the Revised Code. The legislation authorizing the issuance of the securities shall provide for levying and collecting annually by taxation, amounts sufficient to pay the interest on and principal of the securities. The securities

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shall be offered for sale on the open market or given to the vendor or contractor if no sale is made.

Section 505.40 of the Revised Code does not apply to any securities issued, or any lease with an option to purchase entered into, in accordance with this division.

(E) A board of township trustees of any township or a board of fire district trustees of a fire district created under section 505.371 of the Revised Code may purchase a policy or policies of liability insurance for the officers, employees, and appointees of the fire department, fire district, or joint fire district governed by the board that includes personal injury liability coverage as to the civil liability of those officers, employees, and appointees for false arrest, detention, or imprisonment, malicious prosecution, libel, slander, defamation or other violation of the right of privacy, wrongful entry or eviction, or other invasion of the right of private occupancy, arising out of the performance of their duties.

When a board of township trustees cannot, by deed of gift or by purchase and upon terms it considers reasonable, procure land for a township fire station that is needed in order to respond in reasonable time to a fire or medical emergency, the board may appropriate land for that purpose under sections 163.01 to 163.22 of the Revised Code. If it is necessary to acquire additional adjacent land for enlarging or improving the fire station, the board may purchase, appropriate, or accept a deed of gift for the land for these purposes.

(F) As used in this division, "emergency medical service organization" has the same meaning as in section 4766.01 of the Revised Code.

A board of township trustees, by adoption of an appropriate resolution, may choose to have the state board of emergency medical, fire, and transportation services license any emergency medical service organization it operates. If the board adopts such a resolution, Chapter 4766. of the Revised Code, except for sections 4766.06 and 4766.99 of the Revised Code, applies to the organization. All rules adopted under the applicable sections of that chapter also apply to the organization. A board of township trustees, by adoption of an appropriate resolution, may remove its emergency medical service organization from the jurisdiction of the state board of emergency medical, fire, and transportation services.

Sec. 505.48. (A) The board of township trustees of any township may, by resolution adopted by two-thirds of the members of the board, create a township police district comprised of all or a portion of the unincorporated territory of the township as the resolution may specify. If the township police district does not include all of the unincorporated territory of the township, the resolution creating the district shall contain a complete and accurate description of the territory of the district and a separate and distinct name for the district.

At any time not less than one hundred twenty days after a township police district is created and operative, the territorial limits of the district may be altered in the manner provided in division (B) of this section or, if applicable, as provided in section 505.482 of the Revised Code.

(B) Except as otherwise provided in section 505.481 of the Revised Code, the territorial limits of a township police district may be altered by a resolution adopted by a two-thirds vote of the

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board of township trustees. If the township police district imposes a tax, any territory proposed for addition to the district shall become part of the district only after all of the following have occurred:

(1) Adoption by two-thirds vote of the board of township trustees of a resolution approving the expansion of the territorial limits of the district;

(2) Adoption by a two-thirds vote of the board of township trustees of a resolution recommending the extension of the tax to the additional territory;

(3) The board requests and obtains from the county auditor the information required for a tax levy under section 5705.03 of the Revised Code, in the same manner required under that section, except that the levy's annual collections shall be estimated assuming that the additional territory has been added to the township police district.

(4) Approval of the tax by the electors of the territory proposed for addition to the district.

Each resolution of the board adopted under division (B)(2) of this section shall state the name of the township police district, a description of the territory to be added, the rate, expressed in mills for each one dollar of taxable value, the effective rate, expressed in dollars for each one hundred thousand dollars of the county auditor's ~~appraised~~ market value, and termination date of the tax, which shall be the rate, effective rate, and termination date of the tax currently in effect in the district.

The board of trustees shall certify each resolution adopted under division (B)(2) of this section and the county auditor's certification under division (B)(3) of this section to the board of elections in accordance with section 5705.19 of the Revised Code. The election required under division (B)(4) of this section shall be held, canvassed, and certified in the manner provided for the submission of tax levies under section 5705.25 of the Revised Code, except that the question appearing on the ballot shall read:

"Shall the territory within _____ (description of the proposed territory to be added) be added to _____ (name) township police district, and a property tax, that the county auditor estimates will collect $_____ annually, at a rate not exceeding _____ mills for each $1 of taxable value, which amounts to $_____ (here insert effective rate) for each $100,000 of the county auditor's ~~appraised~~ market value, be in effect for _____ (here insert the number of years the tax is to be in effect or "a continuing period of time," as applicable)?"

If the question is approved by at least a majority of the electors voting on it, the joinder shall be effective as of the first day of January of the year following approval, and, on that date, the township police district tax shall be extended to the taxable property within the territory that has been added.

As used in this section, "the county auditor's ~~appraised~~ market value" and "effective rate" have the same meanings as in section 5705.01 of the Revised Code.

Sec. 505.481. (A) If a township police district does not include all the unincorporated territory of the township, the remaining unincorporated territory of the township may be added to the

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district by a resolution adopted by a unanimous vote of the board of township trustees to place the issue of expansion of the district on the ballot for the electors of the entire unincorporated territory of the township. The resolution shall state whether the proposed township police district initially will hire personnel as provided in section 505.49 of the Revised Code or contract for the provision of police protection services or additional police protection services as provided in section 505.43 or 505.50 of the Revised Code. If the board proposes to levy a tax throughout all of the unincorporated territory of the township, the board shall request and obtain from the county auditor the information required for a tax levy under section 5705.03 of the Revised Code, except that the levy's annual collections shall be estimated assuming that the unincorporated territory has been added to the township police district.

The ballot measure shall provide for the addition into a new district of all the unincorporated territory of the township not already included in the township police district and for the levy of any tax then imposed by the district throughout the unincorporated territory of the township. If the measure includes a tax, the measure shall state the rate of the tax, which need not be the same rate of any tax imposed by the existing district, to be imposed in the district resulting from approval of the measure, expressed in mills for each one dollar of taxable value, the effective rate, expressed in dollars for each one hundred thousand dollars of the county auditor's ~~appraised~~ market value, the last year in which the tax will be levied or that it will be levied for a continuous period of time, and the county auditor's estimate of the levy's annual collections.

(B) The election on the measure shall be held, canvassed, and certified in the manner provided for the submission of tax levies under section 5705.25 of the Revised Code, except that the question appearing on the ballot shall read substantially as follows:

"Shall the unincorporated territory within _____ (name of the township) not already included within the _____ (name of township police district) be added to the township police district to create the _____ (name of new township police district) township police district?"

The name of the proposed township police district shall be separate and distinct from the name of the existing township police district.

If a tax is imposed in the existing township police district, the question shall be modified by adding, at the end of the question, the following: ", and shall a property tax be levied in the new township police district, replacing the tax in the existing township police district, that the county auditor estimates will collect $_____ annually, at a rate not exceeding _____ mills for each $1 of taxable value, which amounts to $_____ (effective rate) for each $100,000 of the county auditor's ~~appraised~~ market value, for _____ (number of years the tax will be levied, or "a continuing period of time")."

If the measure is not approved by a majority of the electors voting on it, the township police district shall continue to occupy its existing territory until altered as provided in this section or section 505.48 of the Revised Code, and any existing tax imposed under section 505.51 of the Revised Code shall remain in effect in the existing district at the existing rate and for as long as

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provided in the resolution under the authority of which the tax is levied.

As used in this section, "the county auditor's ~~appraised~~ market value" and "effective rate" have the same meanings as in section 5705.01 of the Revised Code.

Sec. 507.09. (A) In calendar year 2018, the township fiscal officer shall be entitled to compensation as follows:

(1) In townships having a budget of two hundred fifty thousand dollars or less, ten thousand nine hundred eighteen dollars;

(2) In townships having a budget of more than two hundred fifty thousand but not more than five hundred thousand dollars, fourteen thousand thirty-nine dollars;

(3) In townships having a budget of more than five hundred thousand but not more than seven hundred fifty thousand dollars, fifteen thousand five hundred ninety-seven dollars;

(4) In townships having a budget of more than seven hundred fifty thousand but not more than one million five hundred thousand dollars, eighteen thousand seven hundred seventeen dollars;

(5) In townships having a budget of more than one million five hundred thousand but not more than three million five hundred thousand dollars, twenty-one thousand eight hundred thirty-six dollars;

(6) In townships having a budget of more than three million five hundred thousand but not more than six million dollars, twenty-three thousand three hundred ninety-six dollars;

(7) In townships having a budget of more than six million but not more than ten million dollars, twenty-six thousand eight hundred fifty-two dollars;

(8) In townships having a budget of more than ten million dollars, thirty-one thousand sixty-four dollars.

(B) The compensation determined under division (A) of this section shall be increased as follows:

(1) In calendar year 2019 and in each calendar year thereafter through calendar year 20282025, ~~the compensation determined under division (A) of this section shall be increased~~ by one and three-quarters per cent;

(2) In calendar year 2026 and in each calendar year thereafter through calendar year 2029, by five per cent.

(C) Any township fiscal officer may elect to receive less than the compensation the fiscal officer is entitled to under this section. Any township fiscal officer electing to do this shall so notify the board of township trustees in writing, and the board shall include this notice in the minutes of its next board meeting.

(D) The compensation of the township fiscal officer shall be paid in equal monthly payments. If the office of township fiscal officer is held by more than one person during any calendar year, each person holding the office shall receive payments for only those months, and any fractions of those months, during which the person holds the office.

A township fiscal officer may be compensated from the township general fund or from other

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a township fiscal officer.

(2) A township fiscal officer may apply to the continuing education hours required by division (C) of this section any hours of continuing education completed under section 135.22 of the Revised Code after being elected or appointed as a township fiscal officer.

(3) A township fiscal officer who teaches an approved continuing education course under division (C) of this section is entitled to credit for the course in the same manner as if the township fiscal officer had attended the course.

(E) ~~The auditor of state shall adopt rules for verifying the completion of initial education programs and continuing education courses required under this section. The auditor of state shall issue a certificate of completion to each township fiscal officer who completes the initial education programs and continuing education courses. The auditor of state shall issue a "failure to complete" notice to any township fiscal officer who is required to complete initial education programs and continuing education courses under this section, but who fails to do so. The notice is for informational purposes only and does not affect any individual's ability to hold the office of township fiscal officer.~~

The township fiscal officer shall retain the documentation of any initial or continuing education courses completed. The auditor of state shall audit for compliance with this section.

(F) Each board of township trustees shall approve a reasonable amount requested by the township fiscal officer to cover the costs the township fiscal officer is required to incur to meet the requirements of this section, including registration fees, lodging and meal expenses, and travel expenses.

Sec. 511.28. A copy of any resolution for a tax levy adopted by the township board of park commissioners as provided in section 511.27 of the Revised Code shall be certified by the clerk of the board of park commissioners to the board of elections of the proper county, together with a certified copy of the resolution approving the levy, passed by the board of township trustees if such a resolution is required by division (C) of section 511.27 of the Revised Code, and the county auditor's certification, not less than ninety days before a general or primary election in any year. The board of elections shall submit the proposal to the electors as provided in section 511.27 of the Revised Code at the succeeding general or primary election. A resolution to renew an existing levy may not be placed on the ballot unless the question is submitted at the general election held during the last year the tax to be renewed may be extended on the real and public utility property tax list and duplicate, or at any election held in the ensuing year. The board of park commissioners shall cause notice that the vote will be taken to be published once a week for two consecutive weeks prior to the election in a newspaper of general circulation, or as provided in section 7.16 of the Revised Code, in the county within which the park district is located. Additionally, if the board of elections operates and maintains a web site, the board of elections shall post that notice on its web site for thirty days prior to the election. The notice shall state the purpose of the proposed levy, the levy's estimated annual collections, the levy's annual rate or, if applicable, the levy's effective rate, expressed in dollars for

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each one hundred thousand dollars of the county auditor's ~~appraised~~ market value as well as the annual rate expressed in mills for each one dollar of taxable value, the number of consecutive years during which the levy shall be in effect, and the time and place of the election.

The form of the ballots cast at the election shall be: "An additional tax for the benefit of (name of township park district) _____ for the purpose of (purpose stated in the order of the board) _____, that the county auditor estimates will collect $_____ annually, at a rate not exceeding _____ mills for each $1 of taxable value, which amounts to $_____ for each $100,000 of the county auditor's ~~appraised~~ market value, for (number of years the levy is to run) _____

	FOR THE TAX LEVY
	AGAINST THE TAX LEVY

"

If the levy submitted is a proposal to renew, increase, or decrease an existing levy, the form of the ballot specified in this section shall be changed by substituting for the words "An additional" at the beginning of the form, the words "A renewal of a" in the case of a proposal to renew an existing levy in the same amount; the words "A renewal of _____ mills and an increase of _____ mills for each $1 of taxable value to constitute a" in the case of an increase; or the words "A renewal of part of an existing levy, being a reduction of _____ mills for each $1 of taxable value, to constitute a" in the case of a decrease in the rate of the existing levy. Additionally, the effective rate, in lieu of the rate, shall be expressed for each one hundred thousand dollars of the county auditor's ~~appraised~~ market value.

If the tax is to be placed on the current tax list, the form of the ballot shall be modified by adding, after the statement of the number of years the levy is to run, the phrase ", commencing in _____ (first year the tax is to be levied), first due in calendar year _____ (first calendar year in which the tax shall be due)."

The question covered by the order shall be submitted as a separate proposition, but may be printed on the same ballot with any other proposition submitted at the same election, other than the election of officers. More than one such question may be submitted at the same election.

As used in this section, "the county auditor's ~~appraised~~ market value" and "effective rate" have the same meanings as in section 5705.01 of the Revised Code.

Sec. 511.34. In townships composed of islands, and on one of which islands lands have been conveyed in trust for the benefit of the inhabitants of the island for use as a park, and a board of park trustees has been provided for the control of the park, the board of township trustees may create a tax district of the island to raise funds by taxation as provided under divisions (A) and (B) of this section.

(A) For the care and maintenance of parks on the island, the board of township trustees annually may levy a tax, not to exceed one mill for each one dollar of taxable value, upon all the

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taxable property in the district. The tax shall be in addition to all other levies authorized by law, and subject to no limitation on tax rates except as provided in this division.

The proceeds of the tax levy shall be expended by the board of township trustees for the purpose of the care and maintenance of the parks, and shall be paid out of the township treasury upon the orders of the board of park trustees.

(B) For the purpose of acquiring additional land for use as a park, the board of township trustees may levy a tax in excess of the ten-mill limitation on all taxable property in the district. The tax shall be proposed by resolution adopted by two-thirds of the members of the board of township trustees. The resolution shall specify the purpose and rate of the tax and the number of years the tax will be levied, which shall not exceed five years, and which may include a levy on the current tax list and duplicate. The resolution shall go into immediate effect upon its passage, and no publication of the resolution is necessary other than that provided for in the notice of election. The board of township trustees shall certify a copy of the resolution to the proper board of elections not later than ninety days before the primary or general election in the township, and the board of elections shall submit the question of the tax to the voters of the district at the succeeding primary or general election. The board of elections shall make the necessary arrangements for the submission of the question to the electors of the district, and the election shall be conducted, canvassed, and certified in the same manner as regular elections in the township for the election of officers. Notice of the election shall be published in a newspaper of general circulation in the township once a week for two consecutive weeks, or as provided in section 7.16 of the Revised Code prior to the election. If the board of elections operates and maintains a web site, notice of the election also shall be posted on that web site for thirty days prior to the election. The notice shall state the purpose of the tax, the levy's estimated annual collections, the proposed rate of the tax expressed in dollars for each one hundred thousand dollars of the county auditor's ~~appraised~~ market value and mills for each one dollar of taxable value, the number of years the tax will be in effect, the first year the tax will be levied, and the time and place of the election.

The form of the ballots cast at an election held under this division shall be as follows:

"An additional tax for the benefit of _____ (name of the township) for the purpose of acquiring additional park land, that the county auditor estimates will collect $____ annually, at a rate of _____ mills for each $1 of taxable value, which amounts to $_____ for each $100,000 of the county auditor's ~~appraised~~ market value, for _____ (number of years the levy is to run) beginning in _____ (first year the tax will be levied).

	FOR THE TAX LEVY
	AGAINST THE TAX LEVY

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The question shall be submitted as a separate proposition but may be printed on the same ballot with any other proposition submitted at the same election other than the election of officers.

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Mike DeWine, Governor

More than one such question may be submitted at the same election.

If the levy is approved by a majority of electors voting on the question, the board of elections shall certify the result of the election to the tax commissioner. In the first year of the levy, the tax shall be extended on the tax lists after the February settlement following the election. If the tax is to be placed on the tax lists of the current year as specified in the resolution, the board of elections shall certify the result of the election immediately after the canvass to the board of township trustees, which shall forthwith make the necessary levy and certify the levy to the county auditor, who shall extend the levy on the tax lists for collection. After the first year of the levy, the levy shall be included in the annual tax budget that is certified to the county budget commission.

As used in this section, "the county auditor's ~~appraised~~ market value" has the same meaning as in section 5705.01 of the Revised Code.

Sec. 513.18. In the event any township, contiguous to a joint township hospital district, desires to become a part of such district in existence under sections 513.07 to 513.18 of the Revised Code, its board of township trustees, by a two-thirds favorable vote of the members of such board, after the existing joint township hospital board has, by a majority favorable vote of the members thereof, approved the terms under which such township proposes to join the district, shall become a part of the joint township district hospital board under such terms and with all the rights, privileges, and responsibilities enjoyed by and extended to the existing members of the hospital board under such sections, including representation on the board of hospital governors by the appointment of an elector of such township as a member thereof.

If the terms under which such township proposes to join the hospital district involve a tax levy for the purpose of sharing the existing obligations, including bonded indebtedness, of the district or the necessary operating expenses of such hospital, such township shall not become a part of the district until its electors have approved such levy as provided in this section. In such a case, the board of township trustees and the county auditor shall proceed in the same manner as required for a tax levy under section 5705.03 of the Revised Code, except that the levy's annual collections shall be estimated assuming that the township has been added to the hospital district.

Upon request of the board of township trustees of the township proposing to join such district, by resolution approved by a two-thirds vote of its members, the board of elections of the county in which the township lies shall place upon the ballot for submission to the electorate of such township at the next primary or general election occurring not less than ninety nor more than one hundred thirty-five days after such request is received from the board of township trustees the question of levying a tax, not to exceed one mill outside the ten-mill limitation, for a period of not to exceed five years, to provide funds for the payment of the township's share of the necessary expenses incurred in the operation of such hospital, or the question of levying a tax to pay the township's share of the existing obligations, including bonded indebtedness, of the district, or both questions may be submitted at the same primary or general election. The question appearing on the ballot shall read:

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Mike DeWine, Governor

"Shall _____ (name of township) be added to the _____ (name of joint township hospital district), and property tax be levied for the purpose of _____ (purpose of tax), that the county auditor estimates will collect $_____ annually, at a rate not exceeding _____ mills for each $1 of taxable value, which amounts to $_____ (rate or effective rate, as applicable) for each $100,000 of the county auditor's ~~appraised~~ market value, to be in effect for _____ (number of years the tax is to be in effect)?"

If a majority of the electors voting on the propositions vote in favor thereof, the county auditor shall place such levies on the tax duplicate against the property in the township, which township shall thereby become a part of said joint township hospital district.

As used in this section, "the county auditor's ~~appraised~~ market value" and "effective rate" have the same meanings as in section 5705.01 of the Revised Code.

Sec. 519.12. (A)(1) Amendments to the zoning resolution may be initiated by motion of the township zoning commission, by the passage of a resolution by the board of township trustees, or by the filing of an application by one or more of the owners or lessees of property within the area proposed to be changed or affected by the proposed amendment with the township zoning commission. The board of township trustees may require that the owner or lessee of property filing an application to amend the zoning resolution pay a fee to defray the cost of advertising, mailing, filing with the county recorder, and other expenses. If the board of township trustees requires such a fee, it shall be required generally, for each application. The board of township trustees, upon the passage of such a resolution, shall certify it to the township zoning commission.

(2) Upon the adoption of a motion by the township zoning commission, the certification of a resolution by the board of township trustees to the commission, or the filing of an application by property owners or lessees as described in division (A)(1) of this section with the commission, the commission shall set a date for a public hearing, which date shall not be less than twenty nor more than forty days from the date of the certification of such a resolution, the date of adoption of such a motion, or the date of the filing of such an application. Notice of the hearing shall be given by the commission by one publication at least ten days before the date of the hearing using at least one of the following methods:

(a) In the print or digital edition of one or more newspapers of general circulation in the township;

(b) On the official public notice web site established under section 125.182 of the Revised Code;

(c) On the web site and social media account of the township.

(B) If the proposed amendment intends to rezone or redistrict ten or fewer parcels of land, as listed on the county auditor's current tax list, written notice of the hearing shall be mailed by the township zoning commission, by first class mail, at least ten days before the date of the public hearing to all owners of property within and contiguous to and directly across the street from the area proposed to be rezoned or redistricted to the addresses of those owners appearing on the county

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Revised Code, this section applies only to the extent any term or condition that is required by section 523.04 of the Revised Code to be addressed in the merger agreement is not addressed therein.

The terms and conditions of a merger agreement to which this section applies shall be as follows:

(A) All members of each board of township trustees shall serve as board members of the new township. At the first general election for township officers occurring not less than ninety days after a merger is approved, the electors of the new township shall elect three township trustees with staggered terms of office. The first terms of office following the election shall be modified to an even number of years not to exceed four to allow subsequent elections for the office to be held in the same year as other township officers.

(B) The township fiscal officer of the largest township, by population, shall be the township fiscal officer for the new township. At the first general election for township officers occurring not less than ninety days after the merger, the electors shall elect a township fiscal officer, whose first term of office shall be modified to an even number of years not to exceed four to allow subsequent elections for that office to be held in the same year as other township fiscal officers.

(C) Voted property tax levies shall remain in effect for the parcels of real property to which they applied prior to the merger, and the merger shall not affect the proceeds of a tax levy pledged for the retirement of any debt obligation. Upon expiration of a property tax levy, the levy may only be ~~replaced or~~ renewed by vote of the electors in the manner provided by law, to apply to real property within the boundaries of the new township. If the millage levied inside the ten-mill limitation of each township merged is different, the board of township trustees of the new township shall immediately equalize the millage for the entire new township.

(D) For purposes of the retirement of all debt obligations of each township merged, the township fiscal officer shall continue to track parcels of real property and the tax revenue generated on those parcels by the tax districts that were in place prior to the merger, and shall provide that information on an annual basis to the board of township trustees of the new township. Debt obligations that existed at the time of the merger shall be retired from the revenue generated from the parcels of real property that made up the township that incurred the debt before the merger.

(E)(1) With respect to any agreement entered into under Chapter 4117. of the Revised Code that covers any of the employees of the townships merged under this chapter, the state employment relations board, within one hundred twenty days after the date the merger is approved, shall designate the appropriate bargaining units for the employees of the new township in accordance with section 4117.06 of the Revised Code. Notwithstanding the recognition procedures prescribed in section 4117.05 and division (A) of section 4117.07 of the Revised Code, the board shall conduct a representation election with respect to each bargaining unit designated under this division in accordance with divisions (B) and (C) of section 4117.07 of the Revised Code. If an exclusive representative is selected through this election, the exclusive representative shall negotiate and enter into an agreement with the new township in accordance with Chapter 4117. of the Revised Code.

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improvement, the board shall enter into the contract when the bidder gives bond to the board, with such security as the board approves, that the bidder will perform the work and furnish materials or supplies in accordance with the contract. On the failure of such bidder within a reasonable time, to be fixed by the board, to enter into bond with such security, a contract may be made with the next lowest and best bidder, and so on until a contract is effected by a contractor giving such bond. The board may reject any bid.

Sec. 755.181. The legislative authority of any municipal corporation, township, township park district, county, or school district desiring to join a joint recreation district created under section 755.14 of the Revised Code may, by resolution, petition the joint recreation district board of trustees for membership. If the joint recreation district does not impose a tax, the petitioning subdivision becomes a member upon approval by the joint recreation district's board of trustees. If the joint recreation district imposes a tax, the petitioning subdivision becomes a member after approval by the joint recreation district's board of trustees and after approval of the tax by the electors of the petitioning subdivision. In such a case, the joint recreation district's board of trustees and the county auditor shall proceed as required for a tax levy under section 5705.03 of the Revised Code, except that the levy's annual collections shall be estimated assuming that the subdivision's territory has been added to the joint recreation district.

Upon certification by the board of trustees of the joint recreation district to the appropriate boards of election, the boards of election shall make the necessary arrangements for the submission of the question to the electors of the petitioning subdivision qualified to vote thereon. The election shall be held, canvassed, and certified in the manner provided for the submission of tax levies under section 5705.19 of the Revised Code, except that the question appearing on the ballot shall read:

"Shall the territory within _____ (Name of the subdivision to be added) be added to _____ (Name) joint recreation district, and a property tax, that the county auditor estimates will collect $_____ annually, at a rate not exceeding _____ mills for each $1 of taxable value, which amounts to $_____ (effective rate) for each $100,000 of the county auditor's ~~appraised~~ market value, be in effect for _____ (here insert the number of years the tax is to be in effect)?"

If the question is approved by at least a majority of the electors voting on it, the joinder shall be effective as of the first day of January of the year following approval, and on that date, the joint recreation district tax shall be extended to the taxable property within the territory that has been added.

The legislative authority of any subdivision that is a member of a joint recreation district may withdraw from it upon certification of a resolution proclaiming a withdrawal to the joint recreation district's board of trustees. Any subdivision withdrawing from a joint recreation district shall continue to have levied against its tax duplicate any tax levied by the district on the effective date of the withdrawal until it expires or is renewed. Members of a joint recreation district's board of trustees who represent the withdrawing subdivision are deemed to have resigned their position upon

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certification of a withdrawal resolution. Upon the withdrawal of any subdivision from a joint recreation district, the county auditor shall ascertain, apportion, and order a division of the funds on hand, moneys and taxes in the process of collection, except for taxes levied for the payment of indebtedness, credits, and real and personal property, either in money or in kind, on the basis of the valuation of the respective tax duplicates of the withdrawing subdivision and the remaining territory of the joint recreation district.

When the number of subdivisions comprising a joint recreation district is reduced to one, the joint recreation district ceases to exist, and the funds, credits, and property remaining after apportionments to withdrawing subdivisions shall be assumed by the one remaining subdivision. When a joint recreation district ceases to exist and indebtedness remains unpaid, the board of county commissioners shall continue to levy and collect taxes for the payment of that indebtedness within the territory of the joint recreation district as it was comprised at the time the indebtedness was incurred.

As used in this section, "the county auditor's ~~appraised~~ market value" and "effective rate" have the same meanings as in section 5705.01 of the Revised Code.

Sec. 901.43. (A) As used in this section, "certificate of free sale" means a document issued by the director of agriculture that certifies to states and countries receiving the listed product that the product being exported is freely marketed without restriction in the United States.

(B) The director ~~of agriculture~~ may authorize any department of agriculture laboratory to perform a laboratory service for any person, organization, political subdivision, state agency, federal agency, or other entity, whether public or private. The director shall adopt and enforce rules to provide for the rendering of a laboratory service.

~~(B)~~(C) The director may charge a reasonable fee for the performance of a laboratory service, except when the service is performed on an official sample taken by the director acting pursuant to Title IX, Chapter 3715., or Chapter 3717. of the Revised Code; by a board of health acting as the licensor of retail food establishments or food service operations under Chapter 3717. of the Revised Code; or by the director of health acting as the licensor of food service operations under Chapter 3717. of the Revised Code. The director of agriculture shall adopt rules specifying what constitutes an official sample.

The director shall publish a list of laboratory services offered, together with the fee for each service.

~~(C)~~(D) The director may enter into a contract with any person, organization, political subdivision, state agency, federal agency, or other entity for the provision of a laboratory service.

~~(D)(1)~~(E)(1) The director may adopt rules establishing standards for accreditation of laboratories and laboratory services and in doing so may adopt by reference existing or recognized standards or practices.

(2) The director may inspect and accredit laboratories and laboratory services, and may charge a reasonable fee for the inspections and accreditation.

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(C) If the organization does not timely respond or continues to fail to comply with the requirements under divisions (B)(1) or (2) or (C)(1) or (2) of section 1349.10 of the Revised Code after receiving the notice, the attorney general may initiate the enforcement action and seek injunctive relief.

(D) Division (B) of this section does not apply if the organization fails to timely comply with all of the requirements described in the notice or commits subsequent violations of the same type after curing the initial violation under that division. Notwithstanding division (C) of this section, if an organization commits a subsequent violation of the same type after reporting that the initial violation is cured, the attorney general may bring a civil action at any time after sending notice of the violation under division (A) of this section.

(E) Nothing in this section shall be construed to provide a private right of action. The attorney general has the exclusive authority to enforce this section.

Sec. 1501.022. (A) As used in this section, "local government" means a municipal corporation that is located on an island in Lake Erie and that includes resort attractions and activities.

(B) If the department of natural resources does not provide emergency response services, garbage and debris removal services, or snow removal services on state park land or at facilities owned or managed by the department, the director of natural resources shall enter into a contract with a local government for the local government to provide such services.

(C) If the director requests a local government to provide any other service besides such services described in division (B) of this section on state park land or at facilities owned or managed by the department, the director shall enter into a contract with a local government for the local government to provide such services.

(D) A contract entered into under this section shall include a term providing for the department to reimburse the local government for services provided and administrative costs associated with providing such services.

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Sec. 1501.023. (A) As used in this section, "historical site" means a site that has been designated by the Ohio history connection with a brown historical marker sign and has significance with respect to the state's oil and gas history.

(B) The department of natural resources shall not physically work on or alter a historical site without the consent of every member of all of the following entities:

(1) The board of county commissioners of the county in which the historical site is located;

(2) The historical society of the county in which the historical site is located;

(3) The technical advisory council created under section 1509.38 of the Revised Code.

RMD

Sec. 1501.46. Except as otherwise provided in federal law, in circumstances in which the department of natural resources conducts, or contracts with a third party to conduct, dredging operations in the waters of the state, no license, registration, or certification is required for an individual to operate the dredging equipment or watercraft associated with such operations.

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Sec. 1501.47. The program support fund is created in the state treasury. The fund shall consist of payments from divisions within the department of natural resources and any other payments received by the department related to the purposes of the fund. The director of natural resources shall use the money in the fund to support centralized service support offices of the department.

Sec. 1509.02. There is hereby created in the department of natural resources the division of oil and gas resources management, which shall be administered by the chief of the division of oil and gas resources management. The division has sole and exclusive authority to regulate the permitting, location, and spacing of oil and gas wells and production operations within the state, excepting only those activities regulated under federal laws for which oversight has been delegated to the environmental protection agency and activities regulated under sections 6111.02 to 6111.028 of the Revised Code. The regulation of oil and gas activities is a matter of general statewide interest that requires uniform statewide regulation, and this chapter and rules adopted under it constitute a comprehensive plan with respect to all aspects of the locating, drilling, well stimulation, completing, and operating of oil and gas wells within this state, including site construction and restoration, permitting related to those activities, and the disposal of wastes from those wells. In order to assist the division in the furtherance of its sole and exclusive authority as established in this section, the chief may enter into cooperative agreements with other state agencies for advice and consultation, including visitations at the surface location of a well on behalf of the division. Such cooperative agreements do not confer on other state agencies any authority to administer or enforce this chapter and rules adopted under it. In addition, such cooperative agreements shall not be construed to dilute or diminish the division's sole and exclusive authority as established in this section. Nothing in this section affects the authority granted to the director of transportation and local authorities in section 723.01 or 4513.34 of the Revised Code, provided that the authority granted under those sections shall not be exercised in a manner that discriminates against, unfairly impedes, or obstructs oil and gas activities and operations regulated under this chapter.

The chief shall not hold any other public office, nor shall the chief be engaged in any occupation or business that might interfere with or be inconsistent with the duties as chief.

Money collected by the chief pursuant to sections 1509.06, 1509.061, 1509.062, 1509.071, 1509.13, 1509.22, 1509.222, 1509.28, 1509.34, 1509.50, and 5749.02 of the Revised Code, all civil penalties paid under section 1509.33 of the Revised Code, and, notwithstanding any section of the Revised Code relating to the distribution or crediting of fines for violations of the Revised Code, all fines imposed under divisions (A) and (B) of section 1509.99 of the Revised Code and fines imposed under divisions (C) and (D) of section 1509.99 of the Revised Code for all violations prosecuted by the attorney general and for violations prosecuted by prosecuting attorneys that do not involve the transportation of brine by vehicle shall be deposited into the state treasury to the credit of the oil and gas well fund, which is hereby created. Fines imposed under divisions (C) and (D) of section 1509.99 of the Revised Code for violations prosecuted by prosecuting attorneys that involve

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the transportation of brine by vehicle and penalties associated with a compliance agreement entered into pursuant to this chapter shall be paid to the county treasury of the county where the violation occurred.

The fund shall be used solely and exclusively for the purposes enumerated in division (B) of section 1509.071 of the Revised Code, payments to the oil and gas resolution and remediation fund created in section 1509.075 of the Revised Code, for the expenses of the division associated with the administration of this chapter and Chapter 1571. of the Revised Code and rules adopted under them, and for expenses that are critical and necessary for the protection of human health and safety and the environment related to oil and gas production in this state. The expenses of the division in excess of the moneys available in the fund shall be paid from general revenue fund appropriations to the department.

Sec. 1509.07. (A)(1)(a) Except as provided in division (A)(1)(b) or (A)(2) of this section, an owner of any well, except an exempt Mississippian well or an exempt domestic well, shall obtain liability insurance coverage from a company authorized or approved to do business in this state in an amount of not less than one million dollars bodily injury coverage and property damage coverage to pay damages for injury to persons or damage to property caused by the drilling, operation, or plugging of all the owner's wells in this state. However, if any well is located within an urbanized area, the owner shall obtain liability insurance coverage in an amount of not less than three million dollars for bodily injury coverage and property damage coverage to pay damages for injury to persons or damage to property caused by the drilling, operation, or plugging of all of the owner's wells in this state.

(b) A board of county commissioners of a county that is an owner of a well or a board of township trustees of a township that is an owner of a well may elect to satisfy the liability coverage requirements specified in division (A)(1)(a) of this section by participating in a joint self-insurance pool in accordance with the requirements established under section 2744.081 of the Revised Code. Nothing in division (A)(1)(b) of this section shall be construed to allow an entity, other than a county or township, to participate in a joint self-insurance pool to satisfy the liability coverage requirements specified in division (A)(1)(a) of this section.

(2) An owner of a horizontal well shall obtain liability insurance coverage from an insurer authorized to write such insurance in this state or from an insurer approved to write such insurance in this state under section 3905.33 of the Revised Code in an amount of not less than five million dollars bodily injury coverage and property damage coverage to pay damages for injury to persons or damage to property caused by the production operations of all the owner's wells in this state. The insurance policy shall include a reasonable level of coverage available for an environmental endorsement.

(3) An owner shall maintain the coverage required under division (A)(1) or (2) of this section until all the owner's wells are plugged and abandoned or are transferred to an owner who has obtained insurance as required under this section and who is not under a notice of material and

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substantial violation or under a suspension order. The owner shall provide proof of liability insurance coverage to the chief of the division of oil and gas resources management upon request. Upon failure of the owner to provide that proof when requested, the chief may order the suspension of any outstanding permits and operations of the owner until the owner provides proof of the required insurance coverage.

(B)(1) Except as otherwise provided in this section, an owner of any well, before being issued a permit under section 1509.06 of the Revised Code or before operating or producing from a well, shall execute and file with the division of oil and gas resources management a surety bond conditioned on compliance with the restoration requirements of section 1509.072, the plugging requirements of section 1509.12, the permit provisions of section 1509.13 of the Revised Code, and all rules and orders of the chief relating thereto, in an amount set by rule of the chief.

(2) The owner may deposit with the chief, instead of a surety bond, cash in an amount equal to the surety bond as prescribed pursuant to this section or negotiable certificates of deposit or irrevocable letters of credit, issued by any bank organized or transacting business in this state, having a cash value equal to or greater than the amount of the surety bond as prescribed pursuant to this section. Cash or certificates of deposit shall be deposited upon the same terms as those upon which surety bonds may be deposited. If the owner deposits cash, the cash shall be credited to the performance cash bond refunds fund created in section 1501.16 of the Revised Code. If the owner deposits certificates of deposit, the chief shall require the bank that issued any such certificate to pledge securities of a cash value equal to the amount of the certificate that is in excess of the amount insured by the federal deposit insurance corporation. The securities shall be security for the repayment of the certificate of deposit.

Upon a deposit of cash, certificates of deposit, or letters of credit with the chief, the chief shall hold them in trust for the purposes for which they have been deposited.

(3) Instead of a surety bond, the chief may accept proof of financial responsibility consisting of a sworn financial statement showing a net financial worth within this state equal to twice the amount of the bond for which it substitutes and, as may be required by the chief, a list of producing properties of the owner within this state or other evidence showing ability and intent to comply with the law and rules concerning restoration and plugging that may be required by rule of the chief. The owner of an exempt Mississippian well is not required to file scheduled updates of the financial documents, but shall file updates of those documents if requested to do so by the chief. The owner of a nonexempt Mississippian well shall file updates of the financial documents in accordance with a schedule established by rule of the chief. The chief, upon determining that an owner for whom the chief has accepted proof of financial responsibility instead of bond cannot demonstrate financial responsibility, shall order that the owner execute and file a bond or deposit cash, certificates of deposit, or irrevocable letters of credit as required by this section for the wells specified in the order within ten days of receipt of the order. If the order is not complied with, all wells of the owner that are specified in the order and for which no bond is filed or cash, certificates of deposit, or letters of

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credit are deposited shall be plugged. No owner shall fail or refuse to plug such a well. Each day on which such a well remains unplugged thereafter constitutes a separate offense.

(4) The surety bond provided for in this section shall be executed by a surety company authorized to do business in this state.

The chief shall not approve any bond until it is personally signed and acknowledged by both principal and surety, or as to either by the principal's or surety's attorney in fact, with a certified copy of the power of attorney attached thereto. The chief shall not approve a bond unless there is attached a certificate of the superintendent of insurance that the company is authorized to transact a fidelity and surety business in this state.

All bonds shall be given in a form to be prescribed by the chief and shall run to the state as obligee.

(5) An owner of an exempt Mississippian well or an exempt domestic well, in lieu of filing a surety bond, cash in an amount equal to the surety bond, certificates of deposit, irrevocable letters of credit, or a sworn financial statement, may file a one-time fee of fifty dollars, which shall be deposited in the oil and gas ~~well plugging~~ resolution and remediation fund created in section ~~1509.071~~ 1509.075 of the Revised Code.

(C) An owner, operator, producer, or other person shall not operate a well or produce from a well at any time if the owner, operator, producer, or other person has not satisfied the requirements established in this section.

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Sec. 1509.071. (A) When the chief of the division of oil and gas resources management finds that an owner has failed to comply with a final nonappealable order issued or compliance agreement entered into under section 1509.04, the restoration requirements of section 1509.072, plugging requirements of section 1509.12, or permit provisions of section 1509.13 of the Revised Code, or rules and orders relating thereto, the chief shall make a finding of that fact and declare any surety bond filed to ensure compliance with those sections and rules forfeited in the amount set by rule of the chief. The chief thereupon shall certify the total forfeiture to the attorney general, who shall proceed to collect the amount of the forfeiture. In addition, the chief may require an owner, operator, producer, or other person who forfeited a surety bond to post a new surety bond in the amount of fifteen thousand dollars for a single well, thirty thousand dollars for two wells, or fifty thousand dollars for three or more wells.

In lieu of total forfeiture, the surety or owner, at the surety's or owner's option, may cause the well to be properly plugged and abandoned and the area properly restored or pay to the treasurer of state the cost of plugging and abandonment.

(B)(1) All moneys collected because of forfeitures of bonds as provided in this section shall be deposited in the state treasury to the credit of the oil and gas well fund created in section 1509.02 of the Revised Code.

For purposes of promoting the competent management and conservation of the state's oil and natural gas resources and the proper and lawful plugging of historic oil and gas wells for which there

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is no known responsible owner, the chief annually shall spend not less than thirty per cent of the revenue credited to the oil and gas well fund during the previous fiscal year for both of the following purposes:

(a) In accordance with division (E) of this section, to plug orphaned wells or to restore the land surface properly as required in section 1509.072 of the Revised Code;

(b) In accordance with division (F) of this section, to correct conditions that the chief reasonably has determined are causing imminent health or safety risks at an orphaned well or associated with a well for which the owner has not initiated a corrective action within a reasonable period of time as determined by the chief after the chief has attempted to notify the owner.

(2) Expenditures from the oil and gas well fund and oil and gas resolution and remediation fund shall be made only for lawful purposes. ~~In addition~~Except as otherwise provided in divisions (B)(2) and (D) of section 1509.075 of the Revised Code, expenditures from ~~the fund~~ those funds shall not be made to purchase real property or to remove a structure in order to access a well.

~~The director of budget and management, in consultation with the chief, shall establish an accounting code for purposes of tracking expenditures made as required under this division.~~

(C)(1) If a landowner discovers a well on the landowner's real property and the landowner is not the owner of the well, the landowner may report the existence of the well in writing to the chief.

(2) If the chief receives a written report from a landowner of the discovery of a well previously unknown to the division, the chief shall inspect the well not later than thirty days after the date of receipt of the landowner's report.

(3) The chief shall establish a scoring matrix for use in determining the priority of plugging wells or restoring land surfaces at orphaned well sites for purposes of this section. The matrix shall include a classification system that categorizes orphaned wells as high priority, medium priority, and low priority.

(4) The chief shall use the matrix developed under division (C)(3) of this section to prioritize plugging and land restoration projects under this section. The chief may add additional orphaned wells to a project regardless of classification.

(D)(1) After determining that a well is an orphaned well, the chief shall do all of the following:

(a) Make a reasonable attempt to determine from the records in the office of the county recorder of the county in which the well is located the identity of the current owner of the land on which the well is located, the identity of each person owning a right or interest in the oil or gas mineral interests, and the identities of the persons having a lien upon any of the equipment appurtenant to the well. For purposes of division (D)(1)(a) of this section, the chief is not required to review records in the office of the county recorder that are older than forty years from the date on which the chief made the determination that the well is an orphaned well.

(b) Mail notice to each person identified in division (D)(1)(a) of this section;

(c) Include in the notice to each person having a lien upon any equipment appurtenant to the

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well, a statement informing the person that the well is to be plugged and offering the person the opportunity to remove that equipment from the well site at the person's own expense in order to avoid forfeiture of the equipment to this state;

(d) Publish notice in a newspaper of general circulation in the county where the well is located that the well is to be plugged or post the notice on the department of natural resources web site.

(2) If the current address of a person identified in division (D)(1)(a) of this section cannot be determined, or if a notice provided by mail to a person under division (D)(1)(b) of this section is returned undeliverable, the notice published under division (D)(1)(d) of this section constitutes sufficient notice to the person.

(3) If none of the persons described in division (D)(1)(a) of this section removes equipment from the well within thirty days after the mailing of the notice or publication or posting of notice described in division (D)(1)(d) of this section, whichever is later, all equipment appurtenant to the well is hereby declared to be forfeited to this state without compensation and without the necessity for any action by the state for use to defray the cost of plugging the well and restoring the land surface at the well site.

(C)(1) The chief may expend money from the oil and gas well fund and the oil and gas resolution and remediation fund for the purpose of division (B)(1)(a) of this section, and such expenditures shall be made in accordance with either of the following:

(1) The chief may make expenditures pursuant to contracts entered into by either the chief or another agency of the state with persons who agree to furnish the materials, equipment, work, and labor as specified and provided in such a contract for activities associated with the restoration or plugging of an orphaned well as determined by the chief. If another agency of the state enters into the contract, the chief shall prepare the scope of work for the restoration or plugging of the well. The activities may include excavation to uncover a well, methods to locate a well, analyzing the well, stabilizing or other work conducted prior to plugging the well, drilling out or cleanout of wellbores to remove material from a well, plugging operations, installation of vault and vent systems, including associated engineering certifications and permits, removal of associated equipment, restoration of property, replugging of previously plugged orphaned wells or wells for which final restoration was completed under section 1509.072 of the Revised Code and rules adopted under it, and repair of damage to property that is caused by such activities. The chief may make expenditures for salaries, maintenance, equipment, or other administrative purposes, for costs directly attributed to locating, analyzing, stabilizing, designing, plugging, remediating, or restoring an orphaned well, and for determining if a well is an orphaned well.

Agents or employees of persons contracting with the chief to locate, analyze, stabilize, design, plug, remediate, or restore a well may enter upon any land, public or private, on which the well is located, or on adjacent parcels needed for access, for the purpose of performing the work. Prior to such entry, the chief shall give to the following persons written notice of the existence of a

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requirements of this chapter and applicable rules adopted and orders issued under it, that the cost of the plugging under the proposed contract is unreasonable, or that the proposed contract is not a bona fide, arm's length contract.

(c) After receiving the chief's notice of the approval of the application and permit to plug and abandon a well under division (E)(2)(b) of this section, the landowner may enter into the proposed contract to plug the well.

(d) Upon determining that the plugging has been completed in compliance with the applicable requirements of this chapter and applicable rules adopted and orders issued under it, the chief shall pay the contractor for the cost of the plugging and restoration as set forth in the proposed contract approved by the chief and changes or costs approved by the chief. The payment shall be paid from the oil and gas well fund or the oil and gas resolution and remediation fund. The chief shall only make payments for purposes of division (E)(2) of this section pursuant to a proper invoice as defined under section 125.01 of the Revised Code.

(e) If the chief determines that the plugging was not completed in accordance with the applicable requirements, the chief shall not pay the contractor or landowner for the cost of the plugging.

(f) If any equipment was removed from the well during the plugging and sold, the chief shall deduct the sale amount of the equipment from the payment to the contractor.

(g) Changes made to a contract executed under division (E)(2) of this section due to unanticipated conditions may be presented to the chief in the form of a written request for approval of the additional costs prior to completion of the work. The chief shall determine if the changes are necessary to comply with this chapter and rules adopted and orders issued under it and if the cost of the changes are reasonable. The chief shall provide to the contractor a written decision regarding the proposed changes. If the chief determines that the changes are not necessary or that the costs are not reasonable, the chief may either deny the request or establish the amount of the cost that the chief approves. Work completed prior to receipt of written approval from the chief is not eligible for payment, unless waived by the chief.

(3) The chief may establish an annual limit on the number of wells that may be plugged under division (E)(2) of this section or an annual limit on the expenditures to be made under that division. The chief may reject an application submitted under division (E)(2) of this section if the chief determines that the plugging of other wells take priority.

(4) As used in division (E)(2) of this section, "plug" and "plugging" include the plugging of the well, replugging of a previously plugged orphaned well or a well for which final restoration was completed under section 1509.072 of the Revised Code and rules adopted under it, drilling out or cleanout of a well bore to remove material from a well, installation of casings, installation of a vault and vent, restoration, and the restoration of the land surface disturbed by the plugging.

(F)(1) Expenditures from the oil and gas well fund or the oil and gas resolution and remediation fund for the purpose of division (B)(1)(b) of this section may be made pursuant to

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contracts entered into by either the chief or another agency of the state with persons who agree to furnish the materials, equipment, work, and labor as specified and provided in such a contract. The competitive bidding requirements of Chapter 153. of the Revised Code do not apply if the chief reasonably determines that a situation exists requiring immediate action for the correction of the applicable health or safety risk. A contract or purchase of materials for purposes of addressing the emergency situation is not subject to division (B) of section 127.16 of the Revised Code. The chief, designated representatives of the chief, and agents or employees of persons contracting with the chief to locate, analyze, stabilize, design, plug, remediate, or restore a well under this division may enter upon any land, public or private, on which the well is located, or on parcels needed for access, for the purpose of performing the work.

(2) The chief shall issue an order that requires the owner of a well to pay the actual documented costs of a corrective action that is described in division (B)(1)(b) of this section concerning the well. The chief shall transmit the money so recovered to the treasurer of state who shall deposit the money in the ~~state treasury to the credit of the~~ oil and gas ~~well resolution and~~ remediation fund.

(G) Contracts entered into by either the chief or another agency of the state under this section are not subject to any of the following:

(1) Chapter 4115. of the Revised Code;

(2) Chapter 153. of the Revised Code;

(3) Section 4733.17 of the Revised Code.

(H) The owner of land on which a well is located who has received notice under division (D)(1)(b) of this section, in lieu of plugging the well in accordance with division (E)(2) of this section, may cause ownership of the well to be transferred in accordance with section 1509.31 of the Revised Code.

If a well is transferred, the owner to whom it is transferred shall comply with this chapter and rules adopted under it and shall take title to and possession of the equipment appurtenant to the well that has been identified by the chief as having been abandoned by the former owner of the well.

(I) The chief may engage in cooperative projects under this section with any agency of this state, another state, or the United States; any other governmental agencies; any state university or college as defined in section 3345.27 of the Revised Code; or a nonprofit corporation that is exempt from federal income taxation under section 501(c)(3) of the "Internal Revenue Code of 1986," 26 U.S.C. 1, as amended. A contract entered into for purposes of a cooperative project is not subject to division (B) of section 127.16 of the Revised Code.

(J)(1) On or before the close of each calendar quarter, the chief shall submit a written report to the technical advisory council established under section 1509.38 of the Revised Code describing the efforts of the division of oil and gas resources management to plug orphaned wells during the immediately preceding calendar quarter. The chief also shall include in the report all of the following information:

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(a) The total number of known orphaned wells in the state and the total number in each county of the state;

(b) The total number of newly discovered orphaned wells during the immediately preceding calendar quarter;

(c) The total number of wells plugged in accordance with this section during the immediately preceding calendar quarter;

(d) The total number of wells plugged in accordance with this section and the estimated average and indirect costs of plugging activities conducted under this section prior to the date of the report;

(e) The number of wells approved for plugging in accordance with this section and the estimated average and indirect costs of plugging activities conducted under this section during the immediately preceding calendar quarter.

(2) Not later than the thirty-first day of March of each year, the chief and the technical advisory council shall jointly provide a report containing, at a minimum, the information required to be included in the quarterly reports during the previous one-year period to all of the following:

(a) The speaker of the house of representatives;

(b) The president of the senate;

(c) The chair of the committee of the house of representatives responsible for energy and natural resources issues;

(d) The chair of the committee of the senate responsible for energy and natural resources issues.

Sec. 1509.075. (A) The oil and gas resolution and remediation fund is created in the state treasury. The fund shall consist of moneys transferred to it from the oil and gas well fund and any money deposited into it under sections 1509.07 and 1509.071 of the Revised Code. Notwithstanding any provision of law to the contrary, at the beginning of each fiscal year, the treasurer of state shall transfer to the oil and gas resolution and remediation fund the amount of money in the oil and gas well fund that is in excess of the total amount appropriated to the oil and gas well fund for that fiscal year.

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(B)(1) Money in the oil and gas resolution and remediation fund shall be used by the chief of the division of oil and gas resources management for the plugging of orphaned wells under this chapter.

(2) The chief may use money in the fund for expenses that are critical and necessary for the protection of human health and safety and the environment related to oil and gas production in this state.

(3) The treasurer of state shall disburse moneys from the fund quarterly on order of the chief.

(C) The treasurer of state may invest any portion of the oil and gas resolution and remediation fund not needed for immediate use in the same manner as, and subject to all provisions of law with respect to the investment of, state funds.

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(D) Interest earned on the fund shall be credited to the fund and reserved for use by the director of natural resources. The director may order the treasurer of state to disburse interest from the fund for any purpose of the department of natural resources, subject to the approval of the technical advisory council on oil and gas, as provided in section 1509.38 of the Revised Code. The director shall provide the treasurer of state with written notice of the council's approval before the treasurer of state may disburse money from the fund.

(E) Notwithstanding any other provision of law to the contrary, no money shall be transferred out of the fund by the director of budget and management or the controlling board to any other fund, including the general revenue fund. The fund shall not be used for any purpose not specified in law.

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Sec. 1509.13. (A)(1) Except as otherwise provided in division (A)(2) of this section and division (E)(1) of section 1509.071 of the Revised Code, no person shall plug and abandon a well without having a permit to do so issued by the chief of the division of oil and gas resources management. The permit shall be issued by the chief in accordance with this chapter and shall be valid for a period of twenty-four months from the date of issue.

(2) The holder of a valid permit issued under section 1509.06 of the Revised Code may receive approval from an oil and gas resources inspector to plug and abandon the well associated with that permit, without obtaining the permit required under division (A) of this section, if either of the following apply:

(a) The well was drilled to total depth and the well cannot or will not be completed.

(b) The well is a lost hole or dry hole.

(3) A permit holder plugging a well pursuant to division (A)(2)(a) of this section shall plug the well within thirty days of receipt of approval from the oil and gas resources inspector.

(4) A permit holder plugging a well pursuant to division (A)(2)(b) of this section shall plug the well immediately after determining that the well is a lost hole or dry hole in accordance with rules adopted under this chapter.

(B) The application for a permit to plug and abandon shall be filed as many days in advance as will be necessary for an oil and gas resources inspector or, if the well is located in a coal bearing township, both a deputy mine inspector and an oil and gas resources inspector to be present at the plugging. The application shall be filed with the chief upon a form that the chief prescribes and shall contain the following information:

(1) The name and address of the applicant;

(2) The signature of the applicant or the applicant's authorized agent. When an authorized agent signs an application, it shall be accompanied by a certified copy of the appointment as that agent.

(3) The location of the well identified by section or lot number, city, village, township, and county;

(4) Designation of well by name and number;

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appointment until the end of the term for which the member was appointed. A vacancy in the office of a member shall be filled by the governor, with the advice and consent of the senate. 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 that term. Any member shall continue in office subsequent to the expiration date of the member's term until the member's successor takes office, or until a period of sixty days has elapsed, whichever occurs first.

(C) The council shall select from among its members a chairperson, a vice-chairperson, and a secretary. All members are entitled to their actual and necessary expenses incurred in the performance of their duties as members, payable from the appropriations for the division.

(D) The governor may remove any member for inefficiency, neglect of duty, or malfeasance in office.

(E) The council shall hold at least one regular meeting in each quarter of a calendar year and shall keep a record of its proceedings. Special meetings may be called by the chairperson and shall be called by the chairperson upon receipt of a written request signed by two or more members of the council. A written notice of the time and place of each meeting shall be sent to each member of the council. Five members constitute a quorum, and no action of the council is valid unless five members concur.

(F) The council, when requested by the chief of the division of oil and gas resources management, shall consult with and advise the chief and perform other duties that may be lawfully delegated to it by the chief. The council may participate in hearings held by the chief under this chapter and has powers of approval as provided in sections 1509.24 and 1509.25 of the Revised Code. The council shall conduct the activities required, and exercise the authority granted, under Chapter 1510. of the Revised Code. RMD

(G) If the council receives a request from the director of natural resources to approve an expenditure from the oil and gas resolution and remediation fund for purposes of division (D) of section 1509.075 of the Revised Code, the council shall vote to approve or deny that expenditure. The council shall notify the director in writing of the approval or denial.

(H) The council, upon receiving a request from the chairperson of the oil and gas commission under division (C) of section 1509.35 of the Revised Code, immediately shall prepare and provide to the chairperson a list of its members who may serve as temporary members of the oil and gas commission as provided in that division.

Sec. 1513.371. The long-term abandoned mine reclamation fund is created in the state treasury. The fund shall be administered by the chief of the division of mineral resources management and consist of grants awarded by the United States secretary of the interior from the federal abandoned mine reclamation fund pursuant to the federal "Infrastructure Investment and Jobs Act," Pub. L. No. 177-58. All investment earnings of the fund shall be credited to the fund.

The fund shall be used for abatement of the causes and treatment of the effects of acid mine drainage resulting from coal mine practices, including the following:

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or county institutions, charitable institutions, and military homes in this state may take frogs and turtles without procuring the required license, provided that a member of the institution or home has an identification card, which shall be carried on that person when fishing.

(8) Every fisher required to be licensed, while fishing or taking or attempting to take frogs or turtles, shall carry the license and exhibit it to any person. Failure to so carry and exhibit the license constitutes an offense under this section.

Sec. 1545.041. (A) Any township park district created pursuant to section 511.18 of the Revised Code that includes park land located outside the township in which the park district was established may be converted under the procedures provided in this section into a park district to be operated and maintained as provided for in this chapter, provided that there is no existing park district created under section 1545.04 of the Revised Code in the county in which the township park district is located. The proposed park district shall include within its boundary all townships and municipal corporations in which lands owned by the township park district seeking conversion are located, and may include any other townships and municipal corporations in the county in which the township park district is located.

(B) Conversion of a township park district into a park district operated and maintained under this chapter shall be initiated by a resolution adopted by the board of park commissioners of the park district. Any resolution initiating a conversion shall include the following:

(1) The name of the township park district seeking conversion;

(2) The name of the proposed park district;

(3) An accurate description of the territory to be included in the proposed district;

(4) An accurate map or plat of the proposed park district. The resolution may also include a proposed tax levy for the operation and maintenance of the proposed park district. If such a tax levy is proposed, the resolution shall specify the annual rate of the tax, expressed in dollars for each one hundred thousand dollars of the county auditor's ~~appraised~~ market value and in mills for each dollar of taxable value, and the number of consecutive years the levy will be in effect. The annual rate of such a tax may not be higher than the total combined millage of all levies then in effect for the benefit of the township park district named in the resolution.

(C) Upon adoption of the resolution provided for in division (B) of this section, the board of park commissioners of the township park district seeking conversion under this section shall certify the resolution to the county auditor, who shall certify to the board the information required for a tax levy under section 5705.03 of the Revised Code, in the same manner as required under that section.

The board shall certify the resolution and the county auditor's certification to the board of elections of the county in which the park district is located no later than four p.m. of the seventy-fifth day before the day of the election at which the question will be voted upon. Upon certification of the resolution to the board, the board of elections shall make the necessary arrangements to submit the question of conversion of the township park into a park district operated and maintained under Chapter 1545. of the Revised Code, to the electors qualified to vote at the next primary or

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general election who reside in the territory of the proposed park district. The question shall provide for a tax levy if such a levy is specified in the resolution.

(D) The ballot submitted to the electors as provided in division (C) of this section shall contain the following language:

"Shall the _____ (name of the township park district seeking conversion) be converted into a park district to be operated and maintained under Chapter 1545. of the Revised Code under the name of _____ (name of proposed park district), which park district shall include the following townships and municipal corporations:

(Name townships and municipal corporations)

Approval of the proposed conversion will result in the termination of all existing tax levies voted for the benefit of _____ (name of the township park district sought to be converted) and in the levy of a new tax for the operation and maintenance of _____ (name of proposed park district), that the county auditor estimates will collect $_____ annually, at a rate not exceeding _____ mills for each $1 of taxable value, which amounts to $_____ for each $100,000 of the county auditor's ~~appraised~~ market value, for _____ (number of years the millage is to be imposed) years, commencing on the _____ (year) tax duplicate.

	For the proposed conversion
	Against the proposed conversion

"

(E) If the proposed conversion is approved by at least a majority of the electors voting on the proposal, the township park district that seeks conversion shall become a park district subject to Chapter 1545. of the Revised Code effective the first day of January following approval by the voters. The park district shall have the name specified in the resolution, and effective the first day of January following approval by the voters, the following shall occur:

(1) The indebtedness of the former township park district shall be assumed by the new park district;

(2) All rights, assets, properties, and other interests of the former township park district shall become vested in the new park district, including the rights to any tax revenues previously vested in the former township park district; provided, that all tax levies in excess of the ten mill limitation approved for the benefit of the former township park district shall be removed from the tax lists after the February settlement next succeeding the conversion. Any tax levy approved in connection with the conversion shall be certified as provided in section 5705.25 of the Revised Code.

(3) The members of the board of park commissioners of the former township park district shall be the members of the board of park commissioners of the new park district, with all the same powers and duties as if appointed under section 1545.05 of the Revised Code. The term of each such commissioner shall expire on the first day of January of the year following the year in which his term would have expired under section 511.19 of the Revised Code. Thereafter, commissioners shall

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be appointed pursuant to section 1545.05 of the Revised Code.

As used in this section, "the county auditor's ~~appraised~~ market value" has the same meaning as in section 5705.01 of the Revised Code.

Sec. 1545.21. (A) The board of park commissioners, by resolution, may submit to the electors of the park district the question of levying taxes for the use of the district. The resolution shall declare the necessity of levying such taxes, shall specify the purpose for which such taxes shall be used, the annual rate proposed, and the number of consecutive years the rate shall be levied. Such resolution shall be forthwith certified to the board of elections in each county in which any part of such district is located, not later than the ninetieth day before the day of the election, and the question of the levy of taxes as provided in such resolution shall be submitted to the electors of the district at a special election to be held on whichever of the following occurs first:

(1) The day of the next general election;

(2) The first Tuesday after the first Monday in May in any calendar year, except that if a presidential primary election is held in that calendar year, then the day of that election.

A resolution to renew, renew and increase, or renew and decrease any existing levy shall not be placed on the ballot unless the question is submitted at the general election held during the last year the tax to be renewed may be extended on the tax list, or at any election described in division (A)(1) or (2) of this section in the ensuing year. Such a resolution may specify that the renewal, increase, or decrease of the existing levy shall be extended on the tax list for the tax year specified in the resolution, which may be the last year the existing levy may be extended on the list for the ensuing year. If the renewal, increase, or decrease is to be extended on the tax list for the last tax year the existing levy would otherwise be extended, the existing levy shall not be extended on the tax list for that last year unless the question of the renewal, increase, or decrease is not approved by a majority of electors voting on the question, in which case the existing levy shall be extended on the tax list for that last year.

Except as otherwise prescribed in division (B) of this section, the ballot shall set forth the purpose for which the taxes shall be levied, the levy's estimated annual collections, the annual rate of levy, expressed in mills for each dollar of taxable value and in dollars for each one hundred thousand dollars of the county auditor's ~~appraised~~ market value, and the number of years of such levy. If the tax is to be placed on the current tax list, the form of the ballot shall state that the tax will be levied in the current tax year and shall indicate the first calendar year the tax will be due.

~~(B)(1)~~ (B) If the resolution of the board of park commissioners provides that an existing levy will be renewed, increased, or decreased upon the passage of the ballot question, the form of the ballot shall be the same as prescribed for such levies in divisions (B) and (C) of section 5705.25 of the Revised Code.

~~(2) If the resolution of the board of park commissioners provides that an existing levy will be canceled upon the passage of the new levy, the board shall request that the county auditor, in addition to the information the auditor is required to certify under section 5705.08 of the Revised~~

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~~Code, certify the effective rate of the existing levy. In such an instance, the ballot must include a statement that: "an existing levy of ___ mills (stating the original levy millage) for each $1 of taxable value, which amounts to $___ (effective rate) for each $100,000 of the county auditor's appraised value, having ___ years remaining, will be canceled and replaced upon the passage of this levy." In such case, the ballot may refer to the new levy as a "replacement levy" if the new millage does not exceed the original millage of the levy being canceled or as a "replacement and additional levy" if the new millage exceeds the original millage of the levy being canceled.~~

(C) If a majority of the electors voting upon the question of such levy vote in favor thereof, such taxes shall be levied and shall be in addition to the taxes authorized by section 1545.20 of the Revised Code, and all other taxes authorized by law. The rate submitted to the electors at any one time shall not exceed two mills annually upon each dollar of taxable value unless the purpose of the levy includes providing operating revenues for one of Ohio's major metropolitan zoos, as defined in section 4503.74 of the Revised Code, in which case the rate shall not exceed three mills annually upon each dollar of taxable value. When a tax levy has been authorized as provided in this section or in section 1545.041 of the Revised Code, the board of park commissioners may issue bonds pursuant to section 133.24 of the Revised Code in anticipation of the collection of such levy, provided that such bonds shall be issued only for the purpose of acquiring and improving lands. Such levy, when collected, shall be applied in payment of the bonds so issued and the interest thereon. The amount of bonds so issued and outstanding at any time shall not exceed one per cent of the total taxable value in such district. Such bonds shall bear interest at a rate not to exceed the rate determined as provided in section 9.95 of the Revised Code.

(D) As used in this section, "the county auditor's ~~appraised~~ market value" and "effective rate" have the same meanings as in section 5705.01 of the Revised Code.

Sec. 1546.04. (A) Except as provided in this section, the chief of the division of parks and watercraft, with the approval of the director of natural resources, shall adopt rules in accordance with Chapter 119. of the Revised Code that are necessary for the proper management of state parks, bodies of water, and the lands adjacent to them under its jurisdiction and control, including rules:

(1) Governing opening and closing times and dates of state parks;

(2) Establishing fees and charges for use of facilities in state parks;

(3) Governing camps, camping, and fees for camps and camping;

(4) Governing the application for and rental of, rental fees for, and the use of cottages;

(5) Relating to public use of state park lands, and governing the operation of motor vehicles, including speeds and parking on those lands;

(6) Governing all advertising within state parks and requirements for the operation of places selling tangible personal property and food service sales on lands and waters under the control of the division. The rules shall establish uniform requirements for those operations and sales.

(7) Providing uniform standards relating to the size, type, location, construction, and maintenance of structures and devices used for fishing or moorage of watercraft, rowboats, sailboats,

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restitution assistance from the fund is filed;

(3) To a claimant if the final order identifies no pecuniary loss to the victim on whose behalf the application is made;

(4) To a claimant on behalf of a victim that assisted in the commission of the violation of this chapter;

(5) If the portion of the final order giving rise to a restitution order or otherwise establishing a pecuniary loss to the victim is overturned on appeal.

(H) If, after the division has made a restitution assistance award from the Ohio investor recovery fund under this section, the restitution award in the final order is overturned on appeal and all legal remedies have been exhausted, then the claimant shall forfeit the restitution assistance award.

Sec. 1711.30. Before issuing bonds under section 1711.28 of the Revised Code, the board of county commissioners, by resolution, shall submit to the qualified electors of the county at the next general election for county officers, held not less than ninety days after receiving from the county agricultural society the notice provided for in section 1711.25 of the Revised Code, the question of issuing and selling such bonds in such amount and denomination as are necessary for the purpose in view, and shall certify a copy of such resolution to the county board of elections.

The county board of elections shall place the question of issuing and selling such bonds upon the ballot and make all other necessary arrangements for the submission, at the time fixed by such resolution, of such question to such electors. The votes cast at such election upon such question must be counted, canvassed, and certified in the same manner, except as provided by law, as votes cast for county officers. Fifteen days' notice of such submission shall be given by the county board of elections, by publication once a week for two consecutive weeks in a newspaper of general circulation in the county or as provided in section 7.16 of the Revised Code, stating the amount of bonds to be issued, the purpose for which they are to be issued, and the time and places of holding such election. If the resolution proposes the levy of a tax under section 1711.29 of the Revised Code, the notice shall include the rate of the tax in both mills for each one dollar of taxable value and in dollars for each one hundred thousand dollars of the county auditor's ~~appraised~~ market value.

The question must be stated on the ballot as follows: "For the issue of county fair bonds, yes"; "For the issue of county fair bonds, no."

If the resolution proposes the levy of a tax under section 1711.29 of the Revised Code, the question appearing on the ballot shall include the rate of the tax in both mills for each one dollar of taxable value and in dollars for each one hundred thousand dollars of the county auditor's ~~appraised~~ market value.

If the majority of those voting upon the question of issuing the bonds vote in favor thereof, then and only then shall they be issued and the tax provided for in section 1711.29 of the Revised Code be levied.

As used in this section, "the county auditor's ~~appraised~~ market value" has ~~the same meaning~~

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as in section 5705.01 of the Revised Code.

Sec. 1713.03. The chancellor of higher education shall establish standards for certificates of authorization to be issued to institutions as defined in section 1713.01 of the Revised Code, to private institutions exempt from regulation under Chapter 3332. of the Revised Code as prescribed in section 3333.046 of the Revised Code, and to schools holding certificates of registration issued by the state board of career colleges and schools pursuant to division (C) of section 3332.05 of the Revised Code. A certificate of authorization may permit an institution or school to award one or more types of degrees.

The standards for a certificate of authorization may include, for various types of institutions, schools, or degrees, minimum qualifications for faculty, library, laboratories, and other facilities as adopted and published by the chancellor. The standards shall be adopted by the chancellor pursuant to Chapter 119. of the Revised Code.

An institution or school shall apply to the chancellor for a certificate of authorization on forms containing such information as is prescribed by the chancellor. Each institution or school with a certificate of authorization shall file an annual report with the chancellor in such form and containing such information as the chancellor prescribes. The annual report shall include disclosure of any contract entered with an online program manager, as described in section 1713.032 of the Revised Code.

The chancellor shall adopt a rule under Chapter 119. of the Revised Code establishing fees to pay the cost of reviewing an application for a certificate of authorization, which the institution or school shall pay when it applies for a certificate of authorization, and establishing fees, which an institution or school shall pay, for any further reviews the chancellor determines necessary upon examining an institution's or school's annual report.

Sec. 1713.032. (A) As used in this section:

(1) "Online program manager" means an entity that is not an institution of higher education as defined under "The Higher Education Act of 1965," 20 U.S.C. 1001, that enters into an agreement with a private institution of higher education to provide marketing and recruitment services and at least one additional service, including course design, technology, or faculty training, to support an online degree program.

(2) "Private institution of higher education" means a private institution of higher education with a certificate of authorization, or seeking authorization, from the chancellor of higher education under Chapter 1713. of Revised Code.

(B) If a private institution of higher education enters a contract with an online program manager, the institution shall ensure the contract is in compliance with relevant program standards and requirements.

(C) A private institution of higher education that enters into a contract with an online program manager shall post on each online degree program web site it maintains that it utilizes an online program manager for services. The institution shall require the online program manager to

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certification from the juvenile court to the court of common pleas. The convicted felon shall be held in the institution operated by the department of youth services until the felon is eighteen years of age, until the term of the felon's imprisonment expires, until the felon is pardoned, paroled, or placed under a post-release control sanction, until the department of youth services, in the discretion of the director of youth services, lacks capacity to house the felon, or until the felon is transferred under laws permitting the transfer of prisoners.

(2) A convicted felon who is committed to the department of youth services under division (B)(1) of this section shall be transferred to the department of rehabilitation and correction and committed to an institution under division (A) of this section for the remainder of the felon's sentence when the felon attains the age of eighteen or when the felon, because of a rule violation or violations, is determined by the department of youth services to a danger to self or others. At the time of a transfer under division (B)(2) of this section, the sheriff shall present the managing officer with a copy of the sentence, a copy of the indictment, and a copy of the certification from the juvenile court to the court of common pleas.

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Sec. 2951.041. (A)(1) If an offender is charged with a criminal offense, including but not limited to a violation of section 2913.02, 2913.03, 2913.11, 2913.21, 2913.31, or 2919.21 of the Revised Code, and the court has reason to believe that drug or alcohol usage by the offender was a factor leading to the criminal offense with which the offender is charged or that, at the time of committing that offense, the offender had a mental illness, was a person with an intellectual disability, or was a victim of a violation of section 2905.32 or 2907.21 of the Revised Code and that the mental illness, status as a person with an intellectual disability, or fact that the offender was a victim of a violation of section 2905.32 or 2907.21 of the Revised Code was a factor leading to the offender's criminal behavior, the court may accept, prior to the entry of a guilty plea, the offender's request for intervention in lieu of conviction. The request shall include a statement from the offender as to whether the offender is alleging that drug or alcohol usage by the offender was a factor leading to the criminal offense with which the offender is charged or is alleging that, at the time of committing that offense, the offender had a mental illness, was a person with an intellectual disability, or was a victim of a violation of section 2905.32 or 2907.21 of the Revised Code and that the mental illness, status as a person with an intellectual disability, or fact that the offender was a victim of a violation of section 2905.32 or 2907.21 of the Revised Code was a factor leading to the criminal offense with which the offender is charged. The request also shall include a waiver of the defendant's right to a speedy trial, the preliminary hearing, the time period within which the grand jury may consider an indictment against the offender, and arraignment, unless the hearing, indictment, or arraignment has already occurred. Unless an offender alleges that drug or alcohol usage by the offender was a factor leading to the criminal offense with which the offender is charged, the court may reject an offender's request without a hearing. If the court elects to consider an offender's request or the offender alleges that drug or alcohol usage by the offender was a factor leading to the criminal offense with which the offender is charged, the court shall conduct a hearing

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Sec. 2949.12. (A) Unless the execution of sentence is suspended ~~or~~, the convicted felon has less than thirty days to serve in prison and the department of rehabilitation and correction, the county sheriff, and the court agree otherwise, or, for convictions occurring on or after the effective date of this amendment, the convicted felon is under eighteen years of age, a convicted felon who is sentenced to serve a term of imprisonment in a state correctional institution shall be conveyed, within five days after sentencing, excluding Saturdays, Sundays, and legal holidays, by the sheriff of the county in which the conviction was had to the facility that is designated by the department of rehabilitation and correction for the reception of convicted felons. The sheriff shall deliver the convicted felon into the custody of the managing officer of the reception facility and, at that time, unless the department and the sheriff have agreed to electronically processed prisoner commitment, shall present the managing officer with a copy of the convicted felon's sentence that clearly describes each offense for which the felon was sentenced to a correctional institution, designates each section of the Revised Code that the felon violated and that resulted in the felon's conviction and sentence to a correctional institution, designates the sentence imposed for each offense for which the felon was sentenced to a correctional institution, and, pursuant to section 2967.191 of the Revised Code, specifies the total number of days, if any, that the felon was confined for any reason prior to conviction and sentence. The sheriff, at that time, also shall present the managing officer with a copy of the indictment. The clerk of the court of common pleas shall furnish the copies of the sentence and indictment. In the case of a person under the age of eighteen years who is certified to the court of common pleas by the juvenile court, the clerk of the court of common pleas also shall attach a copy of the certification to the copy of the indictment.

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The convicted felon shall be assigned to an institution or designated to be housed in a county, multicounty, municipal, municipal-county, or multicounty-municipal jail or workhouse, if authorized pursuant to section 5120.161 of the Revised Code, shall be conveyed to the institution, jail, or workhouse, and shall be kept within the institution, jail, or workhouse until the term of the felon's imprisonment expires, the felon is pardoned, paroled, or placed under a post-release control sanction, or the felon is transferred under laws permitting the transfer of prisoners. If the execution of the felon's sentence is suspended, and the judgment thereafter affirmed, the felon shall be conveyed, in the same manner as if the execution of the felon's sentence had not been suspended, to the reception facility as soon as practicable after the judge directs the execution of sentence. The trial judge or other judge of the court, in the judge's discretion and for good cause shown, may extend the time of the conveyance.

(B)(1) A convicted felon who is under eighteen years old at the execution of sentence shall be committed to the department of youth services and assigned to an institution within the department of youth services and, within five days after sentencing, excluding Saturdays, Sundays, and legal holidays, the sheriff of the county in which the conviction was had shall deliver the felon to the facility designated by the department of youth services. The sheriff, at that time, shall present the managing officer with a copy of the sentence, a copy of the indictment, and a copy of the

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chairperson and a vice-chairperson. A member of the board who has contributions on deposit with the state teachers retirement system is not eligible to serve as chairperson or vice-chairperson. The board shall employ an executive director who shall serve as secretary, and shall employ other persons necessary to operate the system and to fulfill the board's duties and responsibilities under Chapter 3307. of the Revised Code.

Effective ninety days after ~~the effective date of this amendment~~ September 15, 2004, the board may not employ a state retirement system investment officer, as defined in section 1707.01 of the Revised Code, who does not hold a valid state retirement system investment officer license issued by the division of securities in the department of commerce.

The compensation of all employees and all other expenses of the board necessary for the proper operation of the system shall be paid in such amounts as the board approves.

Every expense voucher of an employee, officer, or board member of the state teachers retirement system shall itemize all purchases and expenditures.

The board shall receive all applications for retirement under the plans described in section 3307.031 of the Revised Code, shall provide for the payment of all retirement allowances and other benefits payable under this chapter, and shall make other expenditures authorized by this chapter.

Sec. 3307.27. ~~The~~ (A) Except as provided in division (B) of this section, the contributions required under section 3307.26 of the Revised Code may be paid by the employer in accordance with division (h) of section 414 of the "Internal Revenue Code of 1986," 100 Stat. 2085, 26 U.S.C.A. 414(h), as amended.

(B) The contributions required under section 3307.26 of the Revised Code shall not be paid by a school district board of education on behalf of a contributor employed by the school district as a superintendent or principal, but may be treated as paid by the school district board of education in accordance with division (h) of section 414 of the "Internal Revenue Code of 1986," 26 U.S.C. 414(h).

Sec. 3307.99. (A) Whoever violates division (A) of section 3307.073 of the Revised Code shall be fined not more than one hundred dollars for each day of the violation.

(B) Whoever violates division (B) of section 3307.073 of the Revised Code shall be imprisoned for not more than six months or fined not more than five thousand dollars, or both.

~~(C) Fines imposed by the Ohio elections commission under this section shall be paid into the Ohio elections commission fund created under section 3513.10 of the Revised Code.~~

Sec. 3309.073. (A) No person shall knowingly fail to file a complete and accurate campaign finance statement or independent expenditure statement in accordance with section 3309.072 of the Revised Code.

(B) No person, during the course of a person seeking nomination for, and during any campaign for, election to the school employees retirement board, shall knowingly and with intent to affect the nomination or the outcome of the campaign do any of the following by means of campaign materials, an advertisement on radio or television or in a newspaper or periodical, a public speech,

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~~On receipt of a complaint under this section, the commission shall hold a hearing open to the public to determine whether the violation alleged in the complaint has occurred. The commission may administer oaths and issue subpoenas to any person in the state compelling the attendance of witnesses and the production of relevant papers, books, accounts, and reports. On the refusal of any person to obey a subpoena or to be sworn or to answer as a witness, the commission may apply to the court of common pleas of Franklin county under section 2705.03 of the Revised Code. The court shall hold contempt proceedings in accordance with Chapter 2705. of the Revised Code.~~

~~The commission shall provide the person accused of the violation at least seven days prior notice of the time, date, and place of the hearing. The accused may be represented by an attorney and shall have an opportunity to present evidence, call witnesses, and cross-examine witnesses.~~

~~At the hearing, the commission shall determine whether the violation alleged in the complaint has occurred. If the commission determines that a violation of division (A) of section 3309.073 of the Revised Code has occurred, the commission shall either impose a fine under section 3309.99 of the Revised Code or enter a finding that good cause has been shown not to impose the fine. If the commission determines that a violation of division (B) of section 3309.073 of the Revised Code has occurred, the commission shall impose the fine described in section 3309.99 of the Revised Code, refer the matter to the appropriate prosecutor, or enter a finding that good cause has been shown to not impose a fine or refer the matter to the appropriate prosecutor.~~

Sec. 3309.47. Each school employees retirement system contributor shall contribute eight per cent of the contributor's compensation to the employees' savings fund, except that the school employees retirement board may raise the contribution rate to a rate not greater than ten per cent of compensation.

The contributions required under this section shall not be paid by a school district board of education on behalf of a contributor employed by the school district as a treasurer, but may be treated as employer contributions for purposes of state and federal income tax deferred income provisions.

The contributions by the direction of the school employees retirement board shall be deducted by the employer from the compensation of each contributor on each payroll of such contributor for each payroll period and shall be an amount equal to the required per cent of such contributor's compensation. On a finding by the board that an employer has failed or refused to deduct contributions for any employee during any year and to transmit such amounts to the retirement system, the retirement board may make a determination of the amount of the delinquent contributions, including interest at a rate set by the retirement board, from the end of each year, and certify to the employer the amounts for collection. If the amount is not paid by the employer, it may be certified for collection in the same manner as payments due the employers' trust fund. Any amounts so collected shall be held in trust pending receipt of a report of contributions for the employee for the period involved as provided by law and, thereafter, the amount in trust shall be transferred to the employee's savings fund to the credit of the employee. Any amount remaining

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after the transfer to the employees' savings fund shall be transferred to the employers' trust fund as a credit of the employer.

Additional deposits may be made to a member's account. At retirement, the amount deposited with interest may be used to provide additional annuity income. The additional deposits may be refunded to the member before retirement, and shall be refunded if the member withdraws the member's refundable amount. The deposits may be refunded to the beneficiary or estate if the member dies before retirement, and the board shall determine whether regular interest shall be credited to deposits thus refunded.

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Sec. 3309.99. (A) Whoever violates division (A) of section 3309.073 of the Revised Code shall be fined not more than one hundred dollars for each day of the violation.

(B) Whoever violates division (B) of section 3309.073 of the Revised Code shall be imprisoned for not more than six months or fined not more than five thousand dollars, or both.

~~(C) Fines imposed by the Ohio elections commission under this section shall be paid into the Ohio elections commission fund created under section 3513.10 of the Revised Code.~~

Sec. 3310.033. (A) As used in this section:

(1) "Foster child" means a child placed with a foster caregiver, as defined in section 5103.02 of the Revised Code.

(2) "Qualifying student" means a student who is not entitled to attend school under section 3313.64 or 3313.65 of the Revised Code in a school district in which the pilot project scholarship program is operating under sections 3313.974 to 3313.979 of the Revised Code.

(3) "Kinship caregiver" has the same meaning as in section ~~5101.85~~ 5180.50 of the Revised Code.

(4) "Sibling" means any of the following:

(a) A brother, half-brother, sister, or half-sister by birth, marriage, or adoption;

(b) A cousin by birth, marriage, or adoption who is residing in the same household;

(c) A foster child who is residing in the same household, including a child who is subsequently adopted by the child's foster family;

(d) A child residing in the same household who is placed with a guardian or legal custodian;

(e) A child who is residing in the same household and is being cared for by a kinship caregiver;

(f) Any other child under eighteen years of age who has resided in the same household for at least forty-five consecutive days within the last calendar year.

(5) "Caretaker" means the parent of a minor child or a relative acting in the parent's place. "Caretaker" also means another responsible adult who has care of the child and in whose household the child resides and, if not for residing in that household, the child would be homeless or likely to be homeless.

(B) Notwithstanding anything in the Revised Code to the contrary, a qualifying student shall be eligible for an educational choice scholarship under section 3310.03 of the Revised Code,

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regardless of whether the student is enrolled in a school building described in division (A)(1) or (C) of that section, if any of the following apply:

(1) The student's sibling received an educational choice scholarship under section 3310.03 of the Revised Code for the school year immediately prior to the school year for which the student is seeking a scholarship;

(2) The student is a foster child;

(3) The student is a child placed with a guardian, legal custodian, or kinship caregiver;

(4) The student is not a child placed with a guardian, legal custodian, or kinship caregiver, but has resided in the same household as such a child for at least forty-five consecutive days within the last calendar year;

(5) The student is not a foster child, but resides in a home that has received certification under section 5103.03 of the Revised Code;

(6) The student satisfies all of the following conditions:

(a) The student is not a foster child or a student described in division (B)(4) of this section.

(b) The student has resided in the household of an individual who is not the student's parent or guardian for at least forty-five consecutive days within the last calendar year and, if not for residing in that household, the student would have been homeless.

(c) The student's parent or guardian resides in this state.

(7) The student is not a child described in division (B)(6) of this section, but has resided in the same household as a child described in that division for at least forty-five consecutive days within the last calendar year.

(C) A student who receives an educational choice scholarship under this section remains eligible for that scholarship and may continue to receive a scholarship in subsequent school years until the student completes grade twelve, so long as the student satisfies the conditions specified in divisions (D)(2) and (3) of section 3310.03 of the Revised Code.

(D) The department of education and workforce may request any individual applying for a scholarship under this section on behalf of a qualifying student to provide appropriate documentation, as defined by the department, that the student meets the eligibility qualifications prescribed under this section. In the case of a student who qualifies under division (B)(6) of this section, such documentation shall be provided by the student's parent, guardian, or caretaker.

Sec. 3310.037. A student is not eligible to receive an educational choice scholarship awarded under sections 3310.01 to 3310.17 of the Revised Code if the treasurer of state has established an educational savings account for the student under section 3310.23 of the Revised Code for the school year for which the scholarship is sought.

Sec. 3310.21. As used in this section and sections 3310.22 to 3310.26 of the Revised Code:

(A) "Chartered nonpublic school" has the same meaning as in section 3310.01 of the Revised Code.

(B) "Community school" means a community school established under Chapter 3314. of the

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(C) "Parent" has the same meaning as in section 3313.98 of the Revised Code.

(D) "Participating school" means a nonchartered nonpublic school that participates in the nonchartered educational savings account program in accordance with section 3310.25 of the Revised Code.

(E) "Resident district" means the school district in which a student is entitled to attend school under section 3313.64 or 3313.65 of the Revised Code.

(F) "Scholarship account" means an educational savings account established under section 3310.23 of the Revised Code.

(G) "School district" means a city, local, or exempted village school district.

(H) "State scholarship" means a scholarship awarded under the educational choice scholarship pilot program established under sections 3310.01 to 3310.17 of the Revised Code, the autism scholarship program established under section 3310.41 of the Revised Code, the Jon Peterson special needs scholarship program established under sections 3310.51 to 3310.64 of the Revised Code, or the pilot project scholarship program established under sections 3313.974 to 3313.979 of the Revised Code.

(I) "STEM school" means a STEM school established under Chapter 3326. of the Revised Code.

Sec. 3310.22. (A) The nonchartered educational savings account program is established to begin operating for the 2026-2027 school year. The treasurer of state shall administer the program with the assistance of the department of education and workforce. Under the program, the treasurer of state shall establish an educational savings account for each participating student to purchase educational goods and services, including tuition at participating schools. Funding for each educational savings account shall be transferred by the department of education and workforce from the nonchartered educational savings account unit, as defined in section 3317.02 of the Revised Code, in accordance with section 3317.022 of the Revised Code.

(B) The department shall establish a system under which a student, parent, participating school, or any other individual may submit a complaint about an alleged violation of the program's requirements. The department shall investigate each complaint that it receives. During the investigation, the department shall provide updates to and respond to questions from both the subject of the complaint and the party who submitted the complaint. The department shall complete each investigation promptly.

Upon completion of an investigation, the department shall submit to the party who submitted a complaint, the subject of the complaint, and the treasurer of state a report regarding the investigation's findings, including whether the program's requirements were violated. If the department's report indicates the program's requirements were violated, the treasurer of state shall determine a resolution to the complaint and require corrective actions to be taken, including remediation plans and other potential consequences for the subject of the complaint.

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(C) The treasurer of state shall establish due process procedures for individuals and participating schools who are determined noncompliant with the requirements of the program under this section and sections 3310.24 and 3310.25 of the Revised Code. The procedures shall provide an individual or school with at least a notice of the noncompliance determination, an opportunity for a hearing regarding it, and an opportunity to appeal it prior to the treasurer of state determining a resolution or undertaking any action regarding it.

Sec. 3310.23. (A) Not later than February 1, 2026, the treasurer of state shall develop an application procedure for the nonchartered educational savings account program. Under the procedure, the treasurer of state shall open an application period for a school year on the first day of February immediately prior to the first day of July of that school year. The parent of a student enrolled in a participating school may submit an application to participate in the program during that application period. The treasurer of state shall accept and process each application that is submitted. The application shall require the parent to do all of the following:

(1) Provide the student's and parent's names and address;

(2) Provide documentation verifying the student's enrollment and attendance at a participating school;

(3) Provide the student's participating school's tuition and fee schedule;

(4) Affirm that the student will take a nationally recognized standardized achievement assessment;

(5) If the parent is reapplying for a scholarship account in accordance with division (C) of this section, provide the student's nationally recognized standardized achievement assessment scores for the prior school year. As a matter of convenience, the student's participating school may submit the nationally recognized standardized achievement assessment scores on behalf of the student's parent.

(6) Affirm the parent will maintain records and related documentation regarding educational expenses on which the parent spends funds from the scholarship account, including any receipts for tuition, fees, textbooks, and curriculum materials;

(7) Affirm the parent will not enroll the student in a school district, community school, STEM school, or chartered nonpublic school while the student is participating in the program;

(8) Affirm the parent will not use funds in a scholarship account for any purpose other than those described in division (A) of section 3310.24 of the Revised Code;

(9) Provide other information determined necessary by the treasurer of state.

(B) For an educational savings account sought for the 2026-2027 school year, and for each school year thereafter, the treasurer of state shall approve a completed application submitted on behalf of a student, and establish an educational savings account for that student, if both of the following apply:

(1) The student is enrolling in any of grades kindergarten through twelve in a participating school for the school year for which an account is sought.

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(2) The student has not received a state scholarship for the school year for which an account is sought.

(C) A student for whom an educational savings account is established under this section for a school year shall be required to reapply under this section to have an account established for a subsequent school year.

The treasurer of state shall notify parents of students for whom a scholarship account is established of the renewal process, the deadline for renewal, and that failure to renew in a timely manner may result in a temporary suspension of access to funds until an account is renewed. The treasurer of state shall provide support to ensure a smooth transition from school year to school year for renewing parents and students.

(D) To the extent practicable, the treasurer of state shall establish a scholarship account prior to the start of the school year for which it is sought if the parent submits an application prior to the school year's start.

Sec. 3310.24. (A) Funds transferred by the department of education and workforce under section 3317.022 of the Revised Code to a scholarship account established for a student shall be used by the student's parent to pay for tuition and fees at a participating school. Any funds remaining in the scholarship account after paying for tuition and fees shall be used for curriculum, textbooks, instructional materials, and supplies.

(B) Upon request of the parent of a student for whom a scholarship account is established, the treasurer of state shall disburse funds from that account by either of the following methods as selected by the parent:

(1) The treasurer of state shall disburse funds directly to an approved vendor who provides educational goods or services described in division (A) of this section to the student. The treasurer of state shall establish a process to solicit and approve vendors for the purposes of this section. Under that process, a participating school that complies with the requirements prescribed under section 3310.25 of the Revised Code shall be considered an approved vendor.

(2) The treasurer of state shall disburse funds to reimburse the student's parent for any costs incurred by the parent for educational goods or services described in division (A) of this section for that student. Prior to disbursing funds to reimburse a parent, the treasurer of state shall require that the parent provide appropriate documentation, as determined by the treasurer of state, that the costs incurred by the parent are in accordance with division (A) of this section.

(C) Any refund or other repayment of funds by a participating school or other educational provider shall be returned to the student's scholarship account. Such a refund or repayment shall not be made directly to the student or the student's parent.

(D) If a student for whom a scholarship account has been established for a school year disenrolls from the student's participating school and does not enroll in a different participating school during that school year, the treasurer of state shall transfer the balance of any funds in the student's account, including any prorated refund from a participating school, to the general revenue

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fund. The treasurer shall transfer funds under this division on the first day of January and the first day of July of each year.

(E) If the parent of a student for whom a scholarship account is established for a school year reapplies to have an account established for the immediately subsequent school year, the treasurer of state shall, on the thirtieth day of June of the school year for which the account is established, transfer to the student's new account the balance of funds in the student's old account.

(F) If the parent of a student for whom a scholarship account is established for a school year does not reapply to have a new account established for the immediately subsequent school year, the treasurer of state shall, on the first day of July of the year following the school year for which the account is established, transfer the balance of any funds in the student's old account to the general revenue fund.

(G) Nothing in this section prohibits the parent of a student for whom a scholarship account is established from making payments for the costs of educational goods and services not covered by the funds in that account. However, the parent of a student shall not deposit funds in the student's scholarship account.

(H) The treasurer of state may conduct random audits to verify that parents are using funds from a student's scholarship account in accordance with this section. If the treasurer of state determines a misuse of funds, the treasurer of state shall take any action the treasurer of state determines appropriate, including suspension or termination of a student's participation in the program.

(I) The treasurer of state shall certify to the office of budget and management the amount of funds transferred to the general revenue fund under divisions (D) and (F) of this section.

Sec. 3310.25. (A) A nonchartered nonpublic school that elects to participate in the nonchartered educational savings account program for a school year shall notify the treasurer of state of that fact by a deadline established by the treasurer of state.

(B) Each nonchartered nonpublic school that participates in the program shall do all of the following:

(1) Maintain records and related documentation regarding the educational expenses on which the school spends the funds it receives under the program, including receipts for tuition, textbooks, and curricula;

(2) Maintain a physical location in the state at which each student has regular and direct contact with teachers. For the purposes of this section, "physical location" does not include a building that primarily serves as a residence.

(3) Notify the treasurer of state and the department of education and workforce of any change in the school's name, school director, mailing address, or physical location within fifteen days of the change;

(4) Require the parent of a student for whom a scholarship account is established to endorse the use of funds from a scholarship account by the school or approve the transfer of funds from the

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scholarship account to the school.

(C) Each nonchartered nonpublic school that participates in the program shall comply with the requirements prescribed under the program. However, such schools are autonomous and not an agent of the state or federal governments. Therefore, all of the following apply:

(1) The treasurer of state shall not regulate the curriculum, instructional methods, or other aspects of a school's educational program.

(2) The program does not expand the authority of the treasurer of state to impose on nonchartered nonpublic schools any additional requirements beyond those expressly prescribed under the program.

(3) Nonchartered nonpublic schools that participate in the program shall be given maximum freedom to provide for the educational needs of their students.

(D) The treasurer of state may remove a nonchartered nonpublic school from the list of schools participating in the program if the treasurer of state determines the school has failed to comply with the requirements prescribed under this section.

(E)(1) The treasurer of state shall provide the department with the list of nonchartered nonpublic schools that participate in the program.

(2) Annually, the department shall do all of the following regarding each nonchartered nonpublic school that participates in the program:

(a) Verify the school has filed with the department, in accordance with section 3301.0732 of the Revised Code, a copy of the report prescribed under section 3301.07 of the Revised Code;

(b) Request from the board of health of the city or general health district in which the school's physical location is located a copy of any report of any inspection conducted by the board of health of that physical location;

(c) Request from the state fire marshal a copy of any report of any fire inspection of the school's physical location;

(d) Prepare and submit to the treasurer of state a report regarding whether, based on the information collected under divisions (E)(2)(a) to (c) of this section, the school is compliant with the minimum education standards and health, fire, and safety laws.

(3) If the department's report under division (E)(2)(d) of this section demonstrates that a school is not compliant, the treasurer of state shall take any action the treasurer of state determines appropriate against the school.

(F)(1) The department shall compile the scores attained by students with a scholarship account and provided to the treasurer of state under section 3310.23 of the Revised Code. The department shall aggregate the scores as follows:

(a) By state, which shall include all students with a scholarship account;

(b) By school district, which shall include all students with a scholarship account and for whom the district is the student's resident district;

(c) By nonchartered nonpublic school, which shall include all students with a scholarship

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account and who were enrolled in that school.

(2) The department shall disaggregate the student performance data described in division (F)(1) of this section according to the following categories:

(a) Grade level;

(b) Race and ethnicity;

(c) Gender;

(d) Students with a scholarship account who have participated in the program for three or more years;

(e) Students with a scholarship account who have participated in the program for more than one year and less than three years;

(f) Students with a scholarship account who have participated in the program for one year or less;

(g) Economically disadvantaged students.

(3) Not later than the first day of February each year, the department shall post the student performance data required under divisions (F)(1) and (F)(2) of this section on its web site. In reporting student performance data under this division, the department shall not include any data that is statistically unreliable or that could result in the identification of individual students. For this purpose, the department shall not report performance data for any group that contains less than ten students.

(4) Not later than July 1, 2026, the department shall develop a measure of student growth for students with scholarship accounts that are enrolled in nonchartered nonpublic schools. The measure of student growth shall be used to report data annually on student growth for students in grades four through eight during the school year in which data is reported. No data shall be reported for schools with fewer than ten students with scholarship accounts. The department shall make the growth reports available on its publicly accessible web site.

(5) The treasurer of state shall collect and provide to the department any data necessary for the department to perform its duties under this division.

(G) The treasurer of state may conduct random audits to verify that nonchartered nonpublic schools that participate in the program are using funds received under the program in accordance with this section. If the treasurer of state determines a misuse of funds, the treasurer of state shall take any action the treasurer of state determines appropriate, including suspension or termination of a school's participation in the program.

Sec. 3310.26. (A) As used in this section:

(1) "Adjusted gross income" has the same meaning as in section 5747.01 of the Revised Code.

(2) "Base amount" means an amount equal to the maximum educational choice scholarship amount for the student's grade level under division (A)(10)(a)(ii)(I) of section 3317.022 of the Revised Code for the fiscal year multiplied by 0.75.

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(3) "Constant multiplier" means 0.50.

(4) "Federal poverty level multiplier" means a percentage equal to the student's family income percentage of the federal poverty guidelines for the fiscal year.

(5) "Federal poverty guidelines" has the same meaning as in section 5101.46 of the Revised Code.

(6) "Minimum amount" means an amount equal to the base amount for the fiscal year multiplied by 0.10.

(7) "Power equation" means the following formula:

The federal poverty level multiplier X ln(constant multiplier)

(B) The department of education and workforce shall determine the scholarship amount for a student for whom a scholarship account is established for a fiscal year, as follows:

(1) For a student with a family adjusted gross income at or below four hundred fifty per cent of the federal poverty guidelines for the fiscal year, the base amount;

(2) For a student with a family adjusted gross income above four hundred fifty per cent of the federal poverty guidelines, an amount calculated according to the following formula:

The base amount X (1 / the constant multiplier)^4.5 X e^power equation

If the amount calculated for a student under division (B)(2) of this division is less than the minimum amount, the student's scholarship amount shall be the minimum amount.

(C) For the purposes of calculating a scholarship amount for a student under this section, the department shall require a student's parent to submit documentation regarding the student's family income. The department shall use the documentation submitted for the first school year that the student has a scholarship amount calculated under this section to calculate the amount for that school year and each subsequent school year, unless, for a subsequent school year, the parent requests the department recalculate the student's scholarship amount based on updated documentation.

A parent shall submit documentation, or a request for a recalculation, to the department in a form and manner prescribed by the department.

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

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

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

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

(2) "Eligible applicant" means any of the following:

(a) Either of the natural or adoptive parents of a qualified special education child, except as otherwise specified in this division.

When the marriage of the natural or adoptive parents of the child has been terminated by a

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department, in a form and manner prescribed by the department, the tuition rates charged by the provider for the following school year.

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

(O) The department shall maintain a list of each registered private provider and the location of that provider on its publicly accessible web site.

Sec. 3310.412. A student is not eligible to receive an autism scholarship awarded under section 3310.41 of the Revised Code if the treasurer of state has established an educational savings account for the student under section 3310.23 of the Revised Code for the school year for which the scholarship is sought.

Sec. 3310.413. As used in this section, "junior reserve officer training corps program" means a junior reserve officer training corps (JROTC) program approved by the congress of the United States under title 10 of the United States Code.

A qualified special education child, as defined in section 3310.41 of the Revised Code, receiving home education under section 3321.042 of the Revised Code who participates in a junior reserve officer training corps program maintained by the child's resident school district in accordance with 10 U.S.C. 2031f(1) shall not be considered enrolled in that district for purposes of determining eligibility for an autism scholarship under section 3310.41 of the Revised Code.

Sec. 3310.51. As used in sections 3310.51 to 3310.64 of the Revised Code:

(A) "Alternative public provider" means either of the following providers that agrees to enroll a child in the provider's special education program to implement the child's individualized education program and to which the eligible applicant owes fees for the services provided to the child:

(1) A school district that is not the school district in which the child is entitled to attend school or the child's school district of residence, if different;

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

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

(C) "Eligible applicant" means any of the following:

(1) Either of the natural or adoptive parents of a qualified special education child, except as otherwise specified in this division. When the marriage of the natural or adoptive parents of the student has been terminated by a divorce, dissolution of marriage, or annulment, or when the natural or adoptive parents of the student are living separate and apart under a legal separation decree, and a court has issued an order allocating the parental rights and responsibilities with respect to the child, "eligible applicant" means the residential parent as designated by the court. If the court issues a shared parenting decree, "eligible applicant" means either parent. "Eligible applicant" does not mean a parent whose custodial rights have been terminated.

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(2) The custodian of a qualified special education child, when a court has granted temporary, legal, or permanent custody of the child to an individual other than either of the natural or adoptive parents of the child or to a government agency;

(3) The guardian of a qualified special education child, when a court has appointed a guardian for the child;

(4) The grandparent of a qualified special education child, when the grandparent is the child's attorney in fact under a power of attorney executed under sections 3109.51 to 3109.62 of the Revised Code or when the grandparent has executed a caretaker authorization affidavit under sections 3109.65 to 3109.73 of the Revised Code;

(5) The surrogate parent appointed for a qualified special education child pursuant to division (B) of section 3323.05 and section 3323.051 of the Revised Code;

(6) The treasurer of state has not established an educational savings account for the student under section 3310.23 of the Revised Code for the same school year in which a scholarship under the Jon Peterson special needs scholarship program is sought.

(7) A qualified special education child, if the child does not have a custodian or guardian and the child is at least eighteen years of age and less than twenty-two years of age.

(D) "Entitled to attend school" means entitled to attend school in a school district under sections 3313.64 and 3313.65 of the Revised Code.

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

(F) "Qualified special education child" is a child for whom all of the following conditions apply:

(1) The child is at least ~~five~~ three years of age and less than twenty-two years of age.

(2) The school district in which the child is entitled to attend school, or the child's school district of residence if different, has identified the child as a child with a disability.

(3) The school district in which the child is entitled to attend school, or the child's school district of residence if different, has developed an individualized education program under Chapter 3323. of the Revised Code for the child.

(4) The child ~~either~~ meets one of the following conditions:

(a) Was enrolled in the schools of the school district in which the child is entitled to attend school in any grade from ~~kindergarten~~ preschool through twelve in the school year prior to the school year in which a scholarship is ~~first~~ sought for the child;

(b) Is eligible to enter school in any grade ~~kindergarten~~ preschool through twelve in the school district in which the child is entitled to attend school in the school year in which a scholarship is ~~first~~ sought for the child;

(c) All of the following apply:

(i) The child is at least eighteen years of age and less than twenty-two years of age.

(ii) The child is enrolled in a chartered or nonchartered nonpublic school, is home educated in accordance with section 3321.042 of the Revised Code, or is a student older than compulsory

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shall additionally include, but not be limited to, the credentialed professionals listed in division (C) of section 3310.58 of the Revised Code.

The rules also shall specify that supervision of a qualified, credentialed provider may be conducted virtually.

Sec. 3311.053. (A) The boards of education of up to five adjoining educational service centers may, by identical resolutions adopted by a majority of the members of each governing board within any sixty-day period, combine such educational service centers into one educational service center. The resolutions shall state the name of the new center, which may be styled as a "joint educational service center." The resolutions shall also indicate whether the governing board of the new educational service center is to be formed in accordance with division (B) of this section, in accordance with division (A) of section 3311.054 of the Revised Code, or in accordance with section 3311.057 of the Revised Code.

A copy of each resolution shall be filed with the state board of education. The new educational service center shall be created and the governing boards of the participating educational service centers shall be dissolved and a new governing board established thirty days after the date on which the last resolution was filed with the state board.

(B) The initial members of a new governing board established in accordance with this division shall be appointed as follows:

(1) If two educational service centers combine, each center's governing board, prior to its dissolution, shall appoint two members to the new governing board and the four members so selected shall select a fifth member within ten days of the date on which the last of the four members is appointed.

(2) If three educational service centers combine, each center's governing board, prior to its dissolution, shall appoint one member to the new governing board and the three members so selected shall select the remaining two members of the governing board within ten days of the date on which the last of the three members is appointed.

(3) If four educational service centers combine, each center's governing board, prior to its dissolution, shall appoint one member to the new governing board and the four members so selected shall select the remaining member of the governing board within ten days of the date on which the last of the four members is appointed.

(4) If five educational service centers combine, each center's governing board, prior to its dissolution, shall appoint one member to the new governing board.

If the members appointed to a new governing board by the governing boards of the combining educational service centers are unable to agree on the selection of the remaining members of the new governing board within ten days, the probate judge of the county in which the greatest number of pupils under the supervision of the new educational service center reside shall appoint the remaining members.

Electors of the new educational service center shall elect a new governing board at the next

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general election occurring in an odd-numbered year and more than ninety days after the date of the appointment of the last member to the initial governing board. Members shall serve for the duration of the term to which they are elected or until their successors are elected and qualified. At such election, two members shall be elected to terms of two years and three members shall be elected to terms of four years. Thereafter, their successors shall be elected in the same manner and for the same terms as members of governing boards of all educational service centers. ~~Each candidate for election as a member of the educational service center governing board shall file a nominating petition in accordance with section 3513.255 of the Revised Code.~~

(C) The funds of each former educational service center shall be paid over in full to the governing board of the new educational service center, and the legal title to all property of the former governing boards shall become vested in the new governing board.

The governing board of an educational service center created under this section shall honor all contracts made by the former governing boards.

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Sec. 3311.242. In the case of a proposed transfer of school district territory filed under section 3311.24 of the Revised Code, the state board of education shall approve a proposed transfer that satisfies all of the following conditions:

(A) The territory is being transferred to an adjacent school district.

(B) The district from which the territory is being transferred has received an overall performance rating of less than two stars under division (D)(3) of section 3302.03 of the Revised Code for two or more consecutive school years.

(C) No party opposing the proposed transfer has presented to the state board clear and convincing evidence that any information used to facilitate the transfer under section 3311.24 of the Revised Code is incorrect or inaccurate.

Sec. 3311.50. (A) As used in this section:

(1) "County school financing district" means a taxing district consisting of the following territory:

(a) The territory that constitutes the educational service center on the date that the governing board of that educational service center adopts a resolution under division (B) of this section declaring that the territory of the educational service center is a county school financing district, exclusive of any territory subsequently withdrawn from the district under division (D) of this section;

(b) Any territory that has been added to the county school financing district under this section.

A county school financing district may include the territory of a city, local, or exempted village school district whose territory also is included in the territory of one or more other county school financing districts.

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(2) "The county auditor's ~~appraised~~ market value" and "effective rate" have the same meanings as in section 5705.01 of the Revised Code.

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(B) The governing board of any educational service center may, by resolution, declare that the territory of the educational service center is a county school financing district. The resolution shall state the purpose for which the county school financing district is created, which may be for any one or more of the following purposes:

(1) To levy taxes for the provision of special education by the school districts that are a part of the district, including taxes for permanent improvements for special education;

(2) To levy taxes for the provision of specified educational programs and services by the school districts that are a part of the district, as identified in the resolution creating the district, including the levying of taxes for permanent improvements for those programs and services. Services financed by the levy may include school safety and security and mental health services, including training and employment of or contracting for the services of safety personnel, mental health personnel, social workers, and counselors.

(3) To levy taxes for permanent improvements of school districts that are a part of the district.

The governing board of the educational service center that creates a county school financing district shall serve as the taxing authority of the district and may use educational service center governing board employees to perform any of the functions necessary in the performance of its duties as a taxing authority. A county school financing district shall not employ any personnel.

With the approval of a majority of the members of the board of education of each school district within the territory of the county school financing district, the taxing authority of the financing district may amend the resolution creating the district to broaden or narrow the purposes for which it was created.

A governing board of an educational service center may create more than one county school financing district. If a governing board of an educational service center creates more than one such district, it shall clearly distinguish among the districts it creates by including a designation of each district's purpose in the district's name.

(C) A majority of the members of a board of education of a city, local, or exempted village school district may adopt a resolution requesting that its territory be joined with the territory of any county school financing district. Copies of the resolution shall be filed with the state board of education and the taxing authority of the county school financing district. Within sixty days of its receipt of such a resolution, the county school financing district's taxing authority shall vote on the question of whether to accept the school district's territory as part of the county school financing district. If a majority of the members of the taxing authority vote to accept the territory, the school district's territory shall thereupon become a part of the county school financing district unless the county school financing district has in effect a tax imposed under section 5705.215 of the Revised Code. If the county school financing district has such a tax in effect, the taxing authority shall certify a copy of its resolution accepting the school district's territory to the school district's board of education. The board of education and the county auditor shall proceed in the same manner as

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required for a tax levy under section 5705.03 of the Revised Code, except that the levy's annual collections shall be estimated assuming that the school district's territory has been added to the county school financing district. After receipt of the auditor's certification under that section, the board may adopt a resolution, with the affirmative vote of a majority of its members, proposing the submission to the electors of the question of whether the district's territory shall become a part of the county school financing district and subject to the taxes imposed by the financing district. The resolution shall set forth the date on which the question shall be submitted to the electors, which shall be at a special election held on a date specified in the resolution, which shall not be earlier than ninety days after the adoption and certification of the resolution. A copy of the resolution shall immediately be certified to the board of elections of the proper county, which shall make arrangements for the submission of the proposal to the electors of the school district. The board of the joining district shall publish notice of the election in a newspaper of general circulation in the county once a week for two consecutive weeks, or as provided in section 7.16 of the Revised Code, prior to the election. Additionally, if the board of elections operates and maintains a web site, the board of elections shall post notice of the election on its web site for thirty days prior to the election. The question appearing on the ballot shall read:

"Shall the territory within _____ (name of the school district proposing to join the county school financing district) _____ be added to _____ (name) _____ county school financing district, and a property tax for the purposes of _____ (here insert purposes), that the county auditor estimates will collect $_____ annually, _____ at a rate not exceeding _____ mills for each $1 of taxable value, which amounts to $_____ (effective rate) for each $100,000 of the county auditor's ~~appraised~~ market value, _____ be in effect for _____ (here insert the number of years the tax is to be in effect or "a continuing period of time," as applicable) _____?"

If the proposal is approved by a majority of the electors voting on it, the joinder shall take effect on the first day of July following the date of the election, and the county board of elections shall notify the county auditor of each county in which the school district joining its territory to the county school financing district is located.

(D) The board of any city, local, or exempted village school district whose territory is part of a county school financing district may withdraw its territory from the county school financing district thirty days after submitting to the governing board that is the taxing authority of the district and the state board a resolution proclaiming such withdrawal, adopted by a majority vote of its members, but any county school financing district tax levied in such territory on the effective date of the withdrawal shall remain in effect in such territory until such tax expires or is renewed. No board may adopt a resolution withdrawing from a county school financing district that would take effect during the forty-five days preceding the date of an election at which a levy proposed under section 5705.215 of the Revised Code is to be voted upon.

(E) A city, local, or exempted village school district does not lose its separate identity or

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legal existence by reason of joining its territory to a county school financing district under this section and an educational service center does not lose its separate identity or legal existence by reason of creating a county school financing district that accepts or loses territory under this section.

Sec. 3313.27. At the expiration of the term of any treasurer of any board of education or before any board approves the surety of any treasurer, such board shall require the treasurer to produce all money, bonds, or other securities in ~~his~~ the treasurer's hands, which shall then be counted by the board or a committee thereof~~, or by a representative of the auditor of state~~. A certificate setting forth the exact amount of such money, bonds, or other securities, and signed by the representatives making such count, shall be entered upon the records of the board and shall be prima-facie evidence that the amount therein stated was actually in the treasury at that date.

Sec. 3313.413. (A) As used in this section, "high-performing community school" means ~~either~~ a community school established under Chapter 3314. of the Revise Code that meets any of the following conditions:

(1) ~~A community school established under Chapter 3314. of the Revised Code that meets the following conditions:~~

~~(a) Except as provided in division (A)(1)(b) or (c) of this section, the school both:~~

~~(i) Has received either a grade of "A," "B," or "C" for the performance index score under division (C)(1)(b) of section 3302.03 of the Revised Code or a performance rating of three stars or higher for achievement under division (D)(3)(b) of that section; or has increased its performance index score under division (C)(1)(b) or (D)(1)(d) of section 3302.03 of the Revised Code in each of the previous three years of operation; and~~

~~(ii) Has received either a grade of "A" or "B" for the value-added progress dimension under division (C)(1)(e) of section 3302.03 of the Revised Code or a performance rating of four stars or higher for progress under division (D)(3)(c) of that section on its most recent report card rating issued under that section~~ Except as provided for in division (A)(2) or (3) of this section, the community school does both of the following:

(a) The school has a higher performance index score than the school district in which the school is located on the two most recent report cards issued under section 3302.03 of the Revised Code.

(b) The school either has a performance rating of four stars or higher for progress on the most recent report card issued under section 3302.03 of the Revised Code or is a school described under division (B)(1) of section 3314.35 of the Revised Code and did not receive a rating for progress on the most recent report card.

~~(b)~~ (2) If the community school serves only grades kindergarten through three, the school received ~~either a grade of "A" or "B" for making progress in improving literacy in grades kindergarten through three under division (C)(1)(g) of section 3302.03 of the Revised Code or~~ a performance rating of four stars or higher for early literacy ~~under division (D)(3)(c) of that section~~ on its most recent report card issued under ~~that~~ section 3302.03 of the Revised Code.

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enrolled in such school may be increased by the same percentage.

(D) Notwithstanding sections 124.39 and 3311.83 of the Revised Code, if the pilot project school district experiences a decrease in enrollment due to participation in a state-sponsored scholarship program pursuant to sections 3313.974 to 3313.979 of the Revised Code, the district board of education may enter into an agreement with any teacher it employs to provide to that teacher severance pay or early retirement incentives, or both, if the teacher agrees to terminate the employment contract with the district board, provided any collective bargaining agreement in force pursuant to Chapter 4117. of the Revised Code does not prohibit such an agreement for termination of a teacher's employment contract.

(E) Except as provided for in division (C)(2) of section 3365.07 of the Revised Code, the director shall not require the parent of a student who applies for or receives a scholarship under the pilot project program to complete any kind of income verification regarding the student's family income.

(F) A student is not eligible to receive a scholarship under sections 3313.975 to 3313.979 of the Revised Code if the treasurer of state has established an educational savings account for the student under section 3310.23 of the Revised Code for the school year for which the scholarship is sought.

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Sec. 3313.98. Notwithstanding division (D) of section 3311.19 and division (D) of section 3311.52 of the Revised Code, the provisions of this section and sections 3313.981 to 3313.983 of the Revised Code that apply to a city school district do not apply to a joint vocational or cooperative education school district unless expressly specified.

(A) As used in this section and sections 3313.981 to 3313.983 of the Revised Code:

(1) "Parent" means either of the natural or adoptive parents of a student, except under the following conditions:

(a) When the marriage of the natural or adoptive parents of the student has been terminated by a divorce, dissolution of marriage, or annulment or the natural or adoptive parents of the student are living separate and apart under a legal separation decree and the court has issued an order allocating the parental rights and responsibilities with respect to the student, "parent" means the residential parent as designated by the court except that "parent" means either parent when the court issues a shared parenting decree.

(b) When a court has granted temporary or permanent custody of the student to an individual or agency other than either of the natural or adoptive parents of the student, "parent" means the legal custodian of the child.

(c) When a court has appointed a guardian for the student, "parent" means the guardian of the student.

(2) "Native student" means a student entitled under section 3313.64 or 3313.65 of the Revised Code to attend school in a district adopting a resolution under this section.

(3) "Adjacent district" means a city, exempted village, or local school district having

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(D) Southern state community college shall submit an annual report to the director of education and workforce and the general assembly by the thirtieth day of June that includes all of the following:

(1) The number of students and districts served by the Ohio code-scholar program;

(2) Progress toward statewide implementation;

(3) Regional economic and educational impact;

(4) Use of funds for both programmatic and general operational support.

Sec. 3313.975. As used in this section and in sections 3313.976 to 3313.979 of the Revised Code, "the pilot project school district" or "the district" means any school district included in the pilot project scholarship program pursuant to this section.

(A) The director of education and workforce shall implement the pilot project scholarship program and shall include in such program any school districts that are or have ever been under federal court order requiring supervision and operational management of the district by the state superintendent or director. The program shall provide for a number of students residing in any such district to receive scholarships to attend alternative schools, and for an equal number of students to receive tutorial assistance grants while attending public school in any such district.

(B) The director shall establish an application process and deadline for accepting applications from students residing in the district to participate in the scholarship program. In the initial year of the program students may only use a scholarship to attend school in grades kindergarten through third.

The director shall award as many scholarships and tutorial assistance grants as can be funded given the amount appropriated for the program.

(C)(1) The pilot project program shall continue in effect each year that the general assembly has appropriated sufficient money to fund scholarships and tutorial assistance grants. In each year the program continues, new students may receive scholarships in grades kindergarten to twelve. A student who has received a scholarship may continue to receive one until the student has completed grade twelve.

(2) If the general assembly discontinues the scholarship program, all students who are attending an alternative school under the pilot project shall be entitled to continued admittance to that specific school through all grades that are provided in such school, under the same conditions as when they were participating in the pilot project. The director shall continue to make scholarship payments in accordance with section 3317.022 of the Revised Code for students who remain enrolled in an alternative school under this provision in any year that funds have been appropriated for this purpose.

If funds are not appropriated, the tuition charged to the parents of a student who remains enrolled in an alternative school under this provision shall not be increased beyond the amount equal to the amount of the scholarship plus any additional amount charged that student's parent in the most recent year of attendance as a participant in the pilot project, except that tuition for all the students

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conditions, the director may declare the district to be under a fiscal caution.

(3) Unless the auditor of state has elected to declare a state of fiscal watch under division (A)(4) of section 3316.03 of the Revised Code, the director shall declare a school district to be under a fiscal caution if the conditions described in divisions (A)(4)(a) and (b) of that section are both satisfied with respect to the school district.

(C) When the director declares a district to be under fiscal caution, the director shall promptly notify the district board of education of that declaration and shall request the board to provide written proposals for discontinuing or correcting the fiscal practices or budgetary conditions that prompted the declaration and for preventing the district from experiencing further fiscal difficulties that could result in the district being declared to be in a state of fiscal watch or fiscal emergency.

(D) The director, or a designee, may visit and inspect any district that is declared to be under a fiscal caution. The department of education and workforce shall provide technical assistance to the district board in implementing proposals to eliminate the practices or budgetary conditions that prompted the declaration of fiscal caution and may make recommendations concerning the board's proposals.

(E) If the director finds that a school district declared to be under a fiscal caution has not made reasonable proposals or otherwise taken action to discontinue or correct the fiscal practices or budgetary conditions that prompted the declaration of fiscal caution, and if the director considers it necessary to prevent further fiscal decline, the director may determine that the district should be in a state of fiscal watch. As provided in division (A)(3) of section 3316.03 of the Revised Code, the auditor of state shall declare the district to be in a state of fiscal watch if the auditor of state finds the director's determination to be reasonable.

Sec. 3316.041. (A) Notwithstanding any provision of Chapter 133. or sections 3313.483 to 3313.4810 of the Revised Code, and subject to the approval of the director of education and workforce, a school district that is in a state of fiscal watch declared under section 3316.03 of the Revised Code may restructure or refinance loans obtained or in the process of being obtained under section 3313.483 of the Revised Code if all of the following requirements are met:

(1) The operating deficit certified for the school district for the current or preceding fiscal year under section 3313.483 of the Revised Code exceeds fifteen per cent of the district's general revenue fund for the fiscal year preceding the year for which the certification of the operating deficit is made.

(2) The school district voters have, during the period of the fiscal watch, approved the levy of a tax under section 718.09, 718.10, 5705.194, 5705.21, 5748.02, or 5748.09 of the Revised Code that is not a renewal ~~or replacement~~ levy, or a levy under section 5705.199 of the Revised Code, and that will provide new operating revenue.

(3) The board of education of the school district has adopted or amended the financial plan required by section 3316.04 of the Revised Code to reflect the restructured or refinanced loans, and

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sets forth the means by which the district will bring projected operating revenues and expenditures, and projected debt service obligations, into balance for the life of any such loan.

(B) Subject to the approval of the director, the school district may issue securities to evidence the restructuring or refinancing authorized by this section. Such securities may extend the original period for repayment not to exceed ten years, and may alter the frequency and amount of repayments, interest or other financing charges, and other terms or agreements under which the loans were originally contracted, provided the loans received under sections 3313.483 of the Revised Code are repaid from funds the district would otherwise receive under Chapter 3317. of the Revised Code, as required under division (E)(3) of section 3313.483 of the Revised Code. Securities issued for the purpose of restructuring or refinancing under this section shall be repaid in equal payments and at equal intervals over the term of the debt and are not eligible to be included in any subsequent proposal to restructure or refinance.

(C) Unless the district is declared to be in a state of fiscal emergency under division (D) of section 3316.04 of the Revised Code, a school district shall remain in a state of fiscal watch for the duration of the repayment period of any loan restructured or refinanced under this section.

Sec. 3316.043. Upon the approval by the director of education and workforce of an initial financial plan under section 3316.04 of the Revised Code or a financial recovery plan under section 3316.06 of the Revised Code, the board of education of the school district for which the plan was approved shall revise the district's ~~five-year~~ current budget information and three-year projection of revenues and expenditures in accordance with rules adopted under section 5705.391 of the Revised Code so that the ~~five-year~~current budget information and -three-year projection ~~is~~ are consistent with the financial plan or financial recovery plan. In the case of a school district declared to be in a state of fiscal emergency, the ~~five-year~~current budget information and -three-year projection shall be revised by the financial planning and supervision commission for that district.

Sec. 3316.06. (A) Within one hundred twenty days after the first meeting of a school district financial planning and supervision commission, the commission shall adopt a financial recovery plan regarding the school district for which the commission was created. During the formulation of the plan, the commission shall seek appropriate input from the school district board and from the community. This plan shall contain the following:

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(1) Actions to be taken to:

(a) Eliminate all fiscal emergency conditions declared to exist pursuant to division (B) of section 3316.03 of the Revised Code;

(b) Satisfy any judgments, past-due accounts payable, and all past-due and payable payroll and fringe benefits;

(c) Eliminate the deficits in all deficit funds, except that any prior year deficits in the capital and maintenance fund established pursuant to section 3315.18 of the Revised Code shall be forgiven;

(d) Restore to special funds any moneys from such funds that were used for purposes not

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within the purposes of such funds, or borrowed from such funds by the purchase of debt obligations of the school district with the moneys of such funds, or missing from the special funds and not accounted for, if any;

(e) Balance the budget, avoid future deficits in any funds, and maintain on a current basis payments of payroll, fringe benefits, and all accounts;

(f) Avoid any fiscal emergency condition in the future;

(g) Restore the ability of the school district to market long-term general obligation bonds under provisions of law applicable to school districts generally.

(2) The management structure that will enable the school district to take the actions enumerated in division (A)(1) of this section. The plan shall specify the level of fiscal and management control that the commission will exercise within the school district during the period of fiscal emergency, and shall enumerate respectively, the powers and duties of the commission and the powers and duties of the school board during that period. The commission may elect to assume any of the powers and duties of the school board it considers necessary, including all powers related to personnel, curriculum, and legal issues in order to successfully implement the actions described in division (A)(1) of this section.

(3) The target dates for the commencement, progress upon, and completion of the actions enumerated in division (A)(1) of this section and a reasonable period of time expected to be required to implement the plan. The commission shall prepare a reasonable time schedule for progress toward and achievement of the requirements for the plan, and the plan shall be consistent with that time schedule.

(4) The amount and purpose of any issue of debt obligations that will be issued, together with assurances that any such debt obligations that will be issued will not exceed debt limits supported by appropriate certifications by the fiscal officer of the school district and the county auditor. If the commission considers it necessary in order to maintain or improve educational opportunities of pupils in the school district, the plan may include a proposal to restructure or refinance outstanding debt obligations incurred by the board under section 3313.483 of the Revised Code contingent upon the approval, during the period of the fiscal emergency, by district voters of a tax levied under section 718.09, 718.10, 5705.194, 5705.21, 5748.02, 5748.08, or 5748.09 of the Revised Code that is not a renewal ~~or replacement~~ levy, or a levy under section 5705.199 of the Revised Code, and that will provide new operating revenue. Notwithstanding any provision of Chapter 133. or sections 3313.483 to 3313.4810 of the Revised Code, following the required approval of the district voters and with the approval of the commission, the school district may issue securities to evidence the restructuring or refinancing. Those securities may extend the original period for repayment, not to exceed ten years, and may alter the frequency and amount of repayments, interest or other financing charges, and other terms of agreements under which the debt originally was contracted, at the discretion of the commission, provided that any loans received pursuant to section 3313.483 of the Revised Code shall be paid from funds the district would

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otherwise receive under Chapter 3317. of the Revised Code, as required under division (E)(3) of section 3313.483 of the Revised Code. The securities issued for the purpose of restructuring or refinancing the debt shall be repaid in equal payments and at equal intervals over the term of the debt and are not eligible to be included in any subsequent proposal for the purpose of restructuring or refinancing debt under this section.

(5) An evaluation of the feasibility of entering into shared services agreements with other political subdivisions for the joint exercise of any power, performance of any function, or rendering of any service, if so authorized by statute.

(B) Any financial recovery plan may be amended subsequent to its adoption. Each financial recovery plan shall be updated annually.

(C) Each school district financial planning and supervision commission shall submit the financial recovery plan it adopts or updates under this section to the director of education and workforce for approval immediately following its adoption or updating. The director shall evaluate the plan and either approve or disapprove it within thirty calendar days from the date of its submission. If the plan is disapproved, the director shall recommend modifications that will render it acceptable. No financial planning and supervision commission shall implement a financial recovery plan that is adopted or updated on or after April 10, 2001, unless the director has approved it.

Sec. 3316.08. During a school district's fiscal emergency period, the auditor of state shall determine annually, or at any other time upon request of the financial planning and supervision commission, whether the school district will incur an operating deficit. If the auditor of state determines that a school district will incur an operating deficit, the auditor of state shall certify that determination to the director of education and workforce, the financial planning and supervision commission, and the board of education of the school district. Upon receiving the auditor of state's certification, the commission shall adopt a resolution requesting that the board of education work with the county auditor or tax commissioner to estimate the amount and rate of a tax levy that is needed under section 5705.194, 5705.199, or 5705.21 or Chapter 5748. of the Revised Code to produce a positive fund balance not later than the ~~fifth~~ third year of the ~~five-year~~ three-year forecast submitted under section 5705.391 of the Revised Code.

The board of education shall recommend to the commission whether the board supports or opposes a tax levy under section 5705.194, 5705.199, or 5705.21 or Chapter 5748. of the Revised Code and shall provide supporting documentation to the commission of its recommendation.

After considering the board of education's recommendation and supporting documentation, the commission shall adopt a resolution to either submit a ballot question proposing a tax levy or not to submit such a question.

Except as otherwise provided in this division, the tax shall be levied in the manner prescribed for a tax levied under section 5705.194, 5705.199, or 5705.21 or under Chapter 5748. of the Revised Code. If the commission decides that a tax should be levied, the tax shall be levied for the purpose of paying current operating expenses of the school district. The rate of a property tax

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

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

Sec. 3317.01. As used in this section, "school district," unless otherwise specified, means any city, local, exempted village, joint vocational, or cooperative education school district and any educational service center.

This chapter shall be administered by the department of education and workforce. The department of education and workforce shall calculate the amounts payable to each school district and shall certify the amounts payable to each eligible district to the treasurer of the district as provided by this chapter. Certification of moneys pursuant to this section shall include the amounts payable to each school building, at a frequency determined by the department, for each subgroup of students, as defined in section 3317.40 of the Revised Code, receiving services, provided for by state funding, from the district or school. No moneys shall be distributed pursuant to this chapter without the approval of the controlling board.

The department shall, in accordance with appropriations made by the general assembly, meet the financial obligations of this chapter.

Moneys distributed to school districts pursuant to this chapter shall be calculated based on the annual enrollment calculated from the three reports required under ~~sections~~ section 3317.03 ~~and 3317.036~~ of the Revised Code and paid on a fiscal year basis, beginning with the first day of July and extending through the thirtieth day of June. In any given fiscal year, prior to school districts submitting the first report required under section 3317.03 of the Revised Code, enrollment for the districts shall be calculated based on the third report submitted by the districts for the previous fiscal year. The moneys appropriated for each fiscal year shall be distributed periodically to each school district unless otherwise provided for. The department, in June of each year, shall submit to the controlling board the department's year-end distributions pursuant to this chapter.

Except as otherwise provided, payments under this chapter shall be made only to those school districts in which:

(A) The school district, except for any educational service center and any joint vocational or cooperative education school district, levies for current operating expenses at least twenty mills, unless the school district is levying less than that amount due to the operation of section 5705.316 or 5705.32 of the Revised Code. Levies for joint vocational or cooperative education school districts or county school financing districts, limited to or to the extent apportioned to current expenses, shall be included in this qualification requirement. School district income tax levies under Chapter 5748. of the Revised Code, limited to or to the extent apportioned to current operating expenses, shall be

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(b) For fiscal year ~~2026~~ 2028 and each fiscal year thereafter, an index calculated in a manner determined by the general assembly.

(J) "Educational choice scholarship unit" means a unit that consists of all of the students for whom educational choice scholarships are awarded under sections 3310.03 and 3310.032 of the Revised Code.

(K) "Enrolled ADM" means the following:

(1) For a city, local, or exempted village school district, the enrollment reported under division (A) of section 3317.03 of the Revised Code, as verified by the department and adjusted if so ordered under division (K) of that section, and as further adjusted by the department, as follows:

(a) Add the students described in division (A)(1)(b) of section 3317.03 of the Revised Code;

(b) Subtract the students counted under divisions (A)(2)(a), (b), (d), (g), (h), (i), ~~and~~ (j) and RMD RMD (k) of section 3317.03 of the Revised Code;

(c) Count only twenty per cent of the number of joint vocational school district students counted under division (A)(3) of section 3317.03 of the Revised Code;

(d) Add twenty per cent of the number of students who are entitled to attend school in the district under section 3313.64 or 3313.65 of the Revised Code and are enrolled in another school district under a career-technical education compact;

(e) Add twenty per cent of the number of students described in division (A)(1)(b) of section 3317.03 of the Revised Code who enroll in a joint vocational school district or under a career-technical education compact.

(2) For a joint vocational school district, the final number verified by the department, based on the enrollment reported and certified under division (D) of section 3317.03 of the Revised Code, as adjusted, if so ordered, under division (K) of that section, and as further adjusted by the department by adding the students described in division (D)(1)(b) of section 3317.03 of the Revised Code;

(3) For the community and STEM school unit, the sum of the number of students reported as enrolled in community schools under divisions (B)(1) and (2) of section 3314.08 of the Revised Code and the number of students reported as enrolled in STEM schools under division (A) of section 3326.32 of the Revised Code;

(4) For the educational choice scholarship unit, the number of students for whom educational choice scholarships are awarded under sections 3310.03 and 3310.032 of the Revised Code as reported under division (A)(2)(g) of section 3317.03 of the Revised Code;

(5) For the pilot project scholarship unit, the number of students for whom pilot project scholarships are awarded under sections 3313.974 to 3313.979 of the Revised Code as reported under division (A)(2)(b) of section 3317.03 of the Revised Code;

(6) For the autism scholarship unit, the number of students for whom autism scholarships are awarded under section 3310.41 of the Revised Code as reported under division (A)(2)(h) of section 3317.03 of the Revised Code;

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(7) For the Jon Peterson special needs scholarship unit, the number of students for whom Jon Peterson special needs scholarships are awarded under sections 3310.51 to 3310.64 of the Revised Code as reported under division (A)(2)(h) of section 3317.03 of the Revised Code;

(8) For the nonchartered educational savings account unit, the number of students for whom educational savings accounts are established under sections 3310.21 to 3310.26 of the Revised Code as reported under division (A)(2)(k) of section 3317.03 of the Revised Code.

(L)(1) "Formula ADM" means, for a city, local, or exempted village school district, the enrollment reported under division (A) of section 3317.03 of the Revised Code, as verified by the department and adjusted if so ordered under division (K) of that section, and as further adjusted by the department, as follows:

(a) Count only twenty per cent of the number of joint vocational school district students counted under division (A)(3) of section 3317.03 of the Revised Code;

(b) Add twenty per cent of the number of students who are entitled to attend school in the district under section 3313.64 or 3313.65 of the Revised Code and are enrolled in another school district under a career-technical education compact.

(2) "Formula ADM" means, for a joint vocational school district, the final number verified by the department, based on the enrollment reported and certified under division (D) of section 3317.03 of the Revised Code, as adjusted, if so ordered, under division (K) of that section.

(M) "FTE basis" means a count of students based on full-time equivalency, in accordance with rules adopted by the department pursuant to section 3317.03 of the Revised Code. In adopting its rules under this division, the department shall provide for counting any student in category one, two, three, four, five, or six special education ADM or in category one, two, three, four, or five career-technical education ADM in the same proportion the student is counted in enrolled ADM and formula ADM.

(N) For fiscal years ~~2024~~ 2026 and ~~2025~~2027, "funding base" means, for a city, local, or exempted village school district, the sum of the following as calculated by the department:

(1) The district's "general funding base," which equals the amount calculated as follows:

(a) Compute the sum of the following:

(i) The amount calculated for the district for fiscal year 2020 under division (A)(1) of Section 265.220 of H.B. 166 of the 133rd general assembly after any adjustments required under Section 265.227 of H.B. 166 of the 133rd general assembly and prior to any funding reductions authorized by Executive Order 2020-19D, "Implementing Additional Spending Controls to Balance the State Budget" issued on May 7, 2020;

(ii) For fiscal years ~~2024~~ 2026 and ~~2025~~2027, the district's payments for fiscal year 2020 under divisions (C)(1), (3), and (4) of section 3313.981 of the Revised Code as those divisions existed prior to September 30, 2021.

(b) Subtract from the amount calculated in division (N)(1)(a) of this section the sum of the following:

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by the department.

(Q) For fiscal years ~~2024~~ 2026 and ~~2025~~2027, "funding base" for a STEM school means the following:

(1) For a science, technology, engineering, and mathematics school that was in operation for the entirety of fiscal year 2020, the amount paid to the school for that fiscal year under section 3326.33 of the Revised Code as that section existed prior to September 30, 2021, in accordance with division (A) of Section 265.235 of H.B. 166 of the 133rd general assembly and the amount, if any, paid to the school for that fiscal year under section 3326.41 of the Revised Code in accordance with division (B) of Section 265.235 of H.B. 166 of the 133rd general assembly;

(2) For a science, technology, engineering, and mathematics school that was in operation for part of fiscal year 2020, the amount that would have been paid to the school for that fiscal year under section 3326.33 of the Revised Code as that section existed prior to September 30, 2021, in accordance with division (A) of Section 265.235 of H.B. 166 of the 133rd general assembly if the school had been in operation for the entirety of that fiscal year, as calculated by the department, and the amount that would have been paid to the school for that fiscal year under section 3326.41 of the Revised Code in accordance with division (B) of Section 265.235 of H.B. 166 of the 133rd general assembly, if any, if the school had been in operation for the entirety of that fiscal year, as calculated by the department;

(3) For a science, technology, engineering, and mathematics school that was not in operation for fiscal year 2020, the amount that would have been paid to the school if it was in operation for that school year under section 3326.33 of the Revised Code as that section existed prior to September 30, 2021, in accordance with division (A) of Section 265.235 of H.B. 166 of the 133rd general assembly if the school had been in operation for the entirety of that fiscal year, as calculated by the department, and the amount that would have been paid to the school for that fiscal year under section 3326.41 of the Revised Code in accordance with division (B) of Section 265.235 of H.B. 166 of the 133rd general assembly, if any, if the school had been in operation for the entirety of that fiscal year, as calculated by the department.

(R) "Funding unit" means any of the following:

(1) A city, local, exempted village, or joint vocational school district;

(2) The community and STEM school unit;

(3) The educational choice scholarship unit;

(4) The pilot project scholarship unit;

(5) The autism scholarship unit;

(6) The Jon Peterson special needs scholarship unit;

(7) The nonchartered educational savings account unit.

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(S) "Jon Peterson special needs scholarship unit" means a unit that consists of all of the students for whom Jon Peterson scholarships are awarded under sections 3310.51 to 3310.64 of the Revised Code.

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manner determined by the general assembly.

(GG) "Statewide average career-technical base cost per pupil" means the following:

(1) For fiscal years ~~2024~~ 2026 and ~~2025~~2027, the statewide average career-technical base cost per pupil calculated under division (B) of section 3317.018 of the Revised Code;

(2) For fiscal year ~~2026~~ 2028 and each fiscal year thereafter, an amount calculated in a manner determined by the general assembly.

(HH) "STEM school" means a science, technology, engineering, and mathematics school established under Chapter 3326. of the Revised Code.

(II) "Taxes charged and payable" means the taxes charged and payable against real and public utility property after making the reduction required by section 319.301 of the Revised Code, plus the taxes levied against tangible personal property.

(JJ) For purposes of sections 3317.017 and ~~3317.16~~ 3317.165 of the Revised Code, "three-year average valuation" for a fiscal year means the average of total taxable value for the three most recent tax years for which data is available, as certified under section 3317.021 of the Revised Code.

(KK) "Total ADM" means, for a city, local, or exempted village school district, the enrollment reported under division (A) of section 3317.03 of the Revised Code minus the enrollment reported under divisions (A)(2)(a), (b), (g), (h), ~~and~~ (i), and (k) of that section, as verified by the department and adjusted if so ordered under division (K) of that section.

(LL) "Total special education ADM" means the sum of categories one through six special education ADM.

(MM) "Total taxable value" means the sum of the amounts certified for a city, local, exempted village, or joint vocational school district under divisions (A)(1) and (2) of section 3317.021 of the Revised Code.

(NN) "Tuition discount" means any deduction from the base tuition amount per student charged by a chartered nonpublic school, to which the student's family is entitled due to one or more of the following conditions:

(1) The student's family has multiple children enrolled in the same school.

(2) The student's family is a member of or affiliated with a religious or secular organization that provides oversight of the school or from which the school has agreed to enroll students.

(3) The student's parent is an employee of the school.

(4) Some other qualification not based on the income of the student's family or the student's athletic or academic ability and for which all students in the school may qualify.

(OO) "Nonchartered educational savings account unit" means a unit that consists of all the students for whom educational savings accounts are established under sections 3310.21 to 3310.26 of the Revised Code.

Sec. 3317.021. (A) On or before the first day of June of each year, the tax commissioner shall certify to the department of education and workforce and the office of budget and management the information described in divisions (A)(1) to (5) of this section for each city, exempted village,

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shall make the determination required by this division and report the quotient obtained under division (C)(3) of this section to the department and the office of budget and management. This quotient represents the number of mills that the department shall include in determining whether the district meets the qualification requirement of division (A) of section 3317.01 of the Revised Code.

The tax commissioner shall make the determination required by this division as follows:

(1) Multiply one mill times the total taxable value of the district as determined in divisions (A)(1) and (2) of this section;

(2) Estimate the total amount of tax liability for the current tax year under taxes levied by Chapter 5748. of the Revised Code that are apportioned to current operating expenses of the district, excluding any income tax receipts allocated for the project cost, debt service, or maintenance set-aside associated with a state-assisted classroom facilities project as authorized by section 3318.052 of the Revised Code;

(3) Divide the amount estimated under division (C)(2) of this section by the product obtained under division (C)(1) of this section.

Sec. 3317.022. The department of education and workforce shall compute and distribute state core foundation funding to each eligible funding unit that is a city, local, or exempted village school district, the community and STEM school unit, the educational choice scholarship unit, the pilot project scholarship unit, the autism scholarship unit, ~~and~~ the Jon Peterson special needs scholarship unit, and the nonchartered educational savings account unit for the fiscal year, using the information obtained under section 3317.021 of the Revised Code in the calendar year in which the fiscal year begins in accordance with the following:

For fiscal years ~~2024~~ 2026 and ~~2025~~2027, for a funding unit that is a city, local, or exempted village school district:

The district's funding base + [(the district's state core foundation funding components for that fiscal year calculated under divisions (A)(1), (2), (3), (5), (6), (7), and (8) of this section - the district's general funding base calculated in accordance with division (N)(1) of section 3317.02 of the Revised Code) X the district's general phase-in percentage for that fiscal year] + [(the district's disadvantaged pupil impact aid for that fiscal year calculated under division (A)(4) of this section – the district's disadvantaged pupil impact aid funding base calculated in accordance with division (N)(2) of section 3317.02 of the Revised Code) X the district's phase-in percentage for disadvantaged pupil impact aid for that fiscal year] ~~+ the district's supplemental targeted assistance funds calculated under section 3317.0218 of the Revised Code~~

For fiscal year ~~2026~~ 2028 and each fiscal year thereafter, for a funding unit that is a city, local, or exempted village school district, the sum of the district's state core foundation funding components for that fiscal year calculated under divisions (A)(1), (2), (3), (4), (5), (6), (7), and (8) of this section ~~and the district's supplemental targeted assistance funds calculated under section 3317.0218 of the Revised Code~~, if the general assembly authorizes such payments to these funding units.

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For fiscal years ~~2024~~ 2026 and ~~2025~~2027, for the community and STEM school unit, an amount calculated in accordance with section 3317.026 of the Revised Code.

For fiscal ~~years 2026~~ year 2028 and each fiscal year thereafter, for the community and STEM school unit, an amount calculated in accordance with divisions (A)(1), (3), (4), (5), (7), (8), ~~and~~ (9), and (14) of this section, if the general assembly authorizes such payments to these funding units.

For the educational choice scholarship unit, the amount calculated under division (A)(10) of this section.

For the pilot project scholarship unit, the amount calculated under division (A)(11) of this section.

For the autism scholarship unit, the amount calculated under division (A)(12) of this section.

For the Jon Peterson special needs scholarship unit, the amount calculated under division (A)(13) of this section.

2ND For fiscal year 2027 and each fiscal year thereafter, for the nonchartered educational savings account unit, the amount calculated under division (A)(15) of this section.

(A) A funding unit's state core foundation funding components shall be the following:

(1)(a) If the funding unit is a city, local, or exempted village school district, the district's state share, which is equal to the following:

(i) For fiscal years ~~2024~~ 2026 and ~~2025~~2027, the amount calculated under division (B) of section 3317.017 of the Revised Code;

(ii) For fiscal year ~~2026~~ 2028 and each fiscal year thereafter, an amount calculated in a manner determined by the general assembly.

(b) If the funding unit is the community and STEM school unit, the aggregate base cost for all schools in that unit, which is equal to the following:

(i) For fiscal years ~~2024~~ 2026 and ~~2025~~2027, the amount calculated under section 3317.0110 of the Revised Code;

(ii) For fiscal year ~~2026~~ 2028 and each fiscal year thereafter, an amount calculated in a manner determined by the general assembly.

(2) If the funding unit is a city, local, or exempted village school district, targeted assistance funds equal to the following:

(a) For fiscal years ~~2024~~ 2026 and ~~2025~~2027, an amount calculated under section 3317.0217 of the Revised Code;

(b) For fiscal year ~~2026~~ 2028 and each fiscal year thereafter, an amount calculated in a manner determined by the general assembly.

(3) If the funding unit is a city, local, or exempted village school district or the community and STEM school unit, additional state aid for special education and related services provided under Chapter 3323. of the Revised Code calculated as follows:

(a) For fiscal years ~~2024~~ 2026 and ~~2025~~2027, the sum of the following:

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(V) If the student is receiving special education services for a disability specified in division (E) of section 3317.013 of the Revised Code, ~~$19,290, for fiscal year 2024, and $21,197 for fiscal year 2025~~$22,560;

(VI) If the student is receiving special education services for a disability specified in division (F) of section 3317.013 of the Revised Code, ~~$28,438, for fiscal year 2024, and $30,469 for fiscal year 2025~~$31,932.

(iii) ~~$30,000, for fiscal year 2024, and $32,445 for fiscal year 2025~~$34,000.

The amount specified in division (A)(13)(a)(ii) of this section shall increase in future fiscal years by the same percentage that the statewide average base cost per pupil increases in future fiscal years.

The amounts specified in divisions (A)(13)(a)(ii)(I) to (VI) of this section shall increase in future fiscal years by the same percentage that the amounts calculated by the general assembly for those categories of special education services under division (A)(3) of this section increase in future fiscal years.

(b) Compute the sum of the amounts calculated under division (A)(13)(a) of this section.

(14) If the funding unit is the community and STEM school unit, an equity supplement calculated as follows:

$500 in fiscal year 2026 and $400 in fiscal year 2027 X each student in the funding unit's enrolled ADM who is enrolled in a community school that is not an internet- or computer-based community school.

(15) If the funding unit is the nonchartered educational savings account unit, an amount calculated as follows:

(a) For each student in the funding unit's enrolled ADM, an amount calculated under section 3310.26 of the Revised Code;

(b) Compute the sum of the amounts calculated under division (A)(15)(a) of this section.

RMD

(B) In any fiscal year, a funding unit that is a city, local, or exempted village school district shall spend for purposes that the department designates as approved for special education and related services expenses at least the amount calculated as follows:

(The base cost per pupil calculated for the district for that fiscal year X the total special education ADM) + (the district's category one special education ADM X the multiple specified in division (A) of section 3317.013 of the Revised Code X the statewide average base cost per pupil) + (the district's category two special education ADM X the multiple specified in division (B) of section 3317.013 of the Revised Code X the statewide average base cost per pupil) + (the district's category three special education ADM X the multiple specified in division (C) of section 3317.013 of the Revised Code X the statewide average base cost per pupil) + (the district's category four special education ADM X the multiple specified in division (D) of section 3317.013 of the Revised Code X the statewide average base cost per pupil) + (the district's category five special education ADM X the multiple

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(I) For fiscal years ~~2024~~ 2026 and ~~2025~~2027, a school district shall spend the funds it receives under division (A)(5) of this section only for services for English learners.

(J) For ~~fiscal year 2024 and~~ each fiscal year ~~thereafter~~, a school district shall spend the funds it receives under division (A)(6) of this section only for the identification of gifted students, gifted coordinator services, and gifted intervention specialist services~~, and gifted professional development~~. For ~~fiscal year 2024 and~~ each fiscal year ~~thereafter~~, if the department determines that a district is not in compliance with this division, it shall reduce the district's payments for that fiscal year under this chapter by an amount equal to the amount paid to the district for that fiscal year under division (A)(6) of this section that was not spent in accordance with this division. The department shall reduce the payment within ninety days of data finalization.

(K) The department shall transfer to each educational savings account established for a student by the treasurer of state under sections 3310.21 to 3310.26 of the Revised Code, from the funds paid to the nonchartered educational savings account unit under this section, an amount of funds equal to the amount calculated for the student under division (A)(15)(a) of this section. The department shall distribute those funds in one annual payment. To the extent practicable, the department shall make that payment for which an account is established prior to the school year for which it is sought before the first day of that school year.

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Sec. 3317.024. The following shall be distributed monthly, quarterly, or annually as may be determined by the department of education and workforce:

(A) An amount for each island school district and each joint state school district for the operation of each high school and each elementary school maintained within such district and for capital improvements for such schools. Such amounts shall be determined on the basis of standards adopted by the department. However, for fiscal years 2012 and 2013, an island district shall receive the lesser of its actual cost of operation, as certified to the department, or ninety-three per cent of the amount the district received in state operating funding for fiscal year 2011. If an island district received no funding for fiscal year 2011, it shall receive no funding for either of fiscal year 2012 or 2013.

(B) An amount for each school district required to pay tuition for a child in an institution maintained by the department of youth services pursuant to section 3317.082 of the Revised Code, provided the child was not included in the calculation of the district's formula ADM, as that term is defined in section 3317.02 of the Revised Code, for the preceding school year.

(C)(1) An amount for the approved cost of transporting eligible pupils with disabilities attending a special education program approved by the department of education and workforce whom it is impossible or impractical to transport by regular school bus in the course of regular route transportation provided by the school district or educational service center. For fiscal years ~~2024~~ 2026 and ~~2025~~2027, this amount shall be equal to the actual costs incurred in the prior fiscal year by the district or service center when transporting those students, as reported to the department, multiplied by one of the following:

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The district's weighted wealth for that fiscal year calculated under division (B)(1) of this section/ (the district's enrolled ADM for that fiscal year - the students described in division (A)(1)(b) of section 3317.03 of the Revised Code + the students described in division (A)(2)(d) of section 3317.03 of the Revised Code)

(2) Determine the median weighted wealth per pupil of all school districts in this state for that fiscal year;

(3) Compute each district's wealth index for that fiscal year by dividing the median weighted wealth per pupil of all school districts in this state for that fiscal year by the district's weighted wealth per pupil for that fiscal year;

(4) Compute each district's wealth amount for that fiscal year, as follows:

(a) If the district's wealth index computed under division (C)(3) of this section for that fiscal year is less than 0.8, the district's wealth amount for that fiscal year shall be zero.

(b) If the district's wealth index computed under division (C)(3) of this section for that fiscal year is greater than or equal to 0.8, the district's wealth amount for that fiscal year shall be calculated in accordance with the following formula:

[(The median weighted wealth per pupil of all school districts in this state for that fiscal year X 0.014) – (the district's weighted wealth per pupil for that fiscal year X 0.0112)] X the district's enrolled ADM for that fiscal year

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Sec. 3317.03. (A) The superintendent of each city, local, and exempted village school district shall report to the department of education and workforce as of the last day of October, March, and June of each year the enrollment of students receiving services from schools under the superintendent's supervision, and the numbers of other students entitled to attend school in the district under section 3313.64 or 3313.65 of the Revised Code the superintendent is required to report under this section, so that the department can calculate the district's enrolled ADM, formula ADM, total ADM, category one through five career-technical education ADM, category one through three English learner ADM, category one through six special education ADM, transportation ADM, and, for purposes of provisions of law outside of Chapter 3317. of the Revised Code, average daily membership.

(1) The enrollment reported by the superintendent during the reporting period shall consist of the number of students in grades kindergarten through twelve receiving any educational services from the district, except that the following categories of students shall not be included in the determination:

(a) Students enrolled in adult education classes;

(b) Adjacent or other district students enrolled in the district under an open enrollment policy pursuant to section 3313.98 of the Revised Code;

(c) Students receiving services in the district pursuant to a compact, cooperative education agreement, or a contract, but who are entitled to attend school in another district pursuant to section 3313.64 or 3313.65 of the Revised Code;

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(d) Students for whom tuition is payable pursuant to sections 3317.081 and 3323.141 of the Revised Code;

(e) Students receiving services in the district through a scholarship awarded under either section 3310.41 or sections 3310.51 to 3310.64 of the Revised Code.

When reporting students under division (A)(1) of this section, the superintendent also shall report the district where each student is entitled to attend school pursuant to sections 3313.64 and 3313.65 of the Revised Code.

(2) The department shall compile a list of all students reported to be enrolled in a district under division (A)(1) of this section and of the students entitled to attend school in the district pursuant to section 3313.64 or 3313.65 of the Revised Code on an FTE basis but receiving educational services in grades kindergarten through twelve from one or more of the following entities:

(a) A community school pursuant to Chapter 3314. of the Revised Code, including any participation in a college pursuant to Chapter 3365. of the Revised Code while enrolled in such community school;

(b) An alternative school pursuant to sections 3313.974 to 3313.979 of the Revised Code;

(c) A college pursuant to Chapter 3365. of the Revised Code, except when the student is enrolled in the college while also enrolled in a community school pursuant to Chapter 3314., a science, technology, engineering, and mathematics school established under Chapter 3326., or a college-preparatory boarding school established under Chapter 3328. of the Revised Code;

(d) An adjacent or other school district under an open enrollment policy adopted pursuant to section 3313.98 of the Revised Code;

(e) An educational service center or cooperative education district;

(f) Another school district under a cooperative education agreement, compact, or contract;

(g) A chartered nonpublic school with a scholarship paid under section 3317.022 of the Revised Code, if the students qualified for the scholarship under section 3310.03 or 3310.032 of the Revised Code;

(h) An alternative public provider or a registered private provider with a scholarship awarded under either section 3310.41 or sections 3310.51 to 3310.64 of the Revised Code.

As used in this section, "alternative public provider" and "registered private provider" have the same meanings as in section 3310.41 or 3310.51 of the Revised Code, as applicable.

(i) A science, technology, engineering, and mathematics school established under Chapter 3326. of the Revised Code, including any participation in a college pursuant to Chapter 3365. of the Revised Code while enrolled in the school;

(j) A college-preparatory boarding school established under Chapter 3328. of the Revised Code, including any participation in a college pursuant to Chapter 3365. of the Revised Code while enrolled in the school;

(k) A nonchartered nonpublic school if the students have educational savings accounts

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established under sections 3310.21 to 3310.26 of the Revised Code.

(3) The department also shall compile a list of the students entitled to attend school in the district under section 3313.64 or 3313.65 of the Revised Code who are enrolled in a joint vocational school district or under a career-technical education compact, excluding any students so entitled to attend school in the district who are enrolled in another school district through an open enrollment policy as reported under division (A)(2)(d) of this section and then enroll in a joint vocational school district or under a career-technical education compact.

The department shall provide each city, local, and exempted village school district with an opportunity to review the list of students compiled under divisions (A)(2) and (3) of this section to ensure that the students reported accurately reflect the enrollment of students in the district.

(B) To enable the department to obtain the data needed to complete the calculation of payments pursuant to this chapter, each superintendent shall certify from the reports provided by the department under division (A) of this section all of the following:

(1) The total student enrollment in regular learning day classes included in the report under division (A)(1) or (2), including any student described in division (A)(1)(b) of this section and excluding any student reported under divisions (A)(2)(a), (b), (d), (g), (h), (i), ~~and~~ (j), and (k) of this section, of this section for each of the individual grades kindergarten through twelve in schools under the superintendent's supervision;

(2) The unduplicated count of the number of preschool children with disabilities enrolled in the district for whom the district is eligible to receive funding under section 3317.0213 of the Revised Code adjusted for the portion of the year each child is so enrolled, in accordance with the disability categories prescribed in section 3317.013 of the Revised Code;

(3) The number of children entitled to attend school in the district pursuant to section 3313.64 or 3313.65 of the Revised Code who are:

(a) Enrolled in a college under Chapter 3365. of the Revised Code, except when the student is enrolled in the college while also enrolled in a community school pursuant to Chapter 3314. of the Revised Code, a science, technology, engineering, and mathematics school established under Chapter 3326., or a college-preparatory boarding school established under Chapter 3328. of the Revised Code;

(b) Participating in a program operated by a county board of developmental disabilities or a state institution.

(4) The total enrollment of pupils in joint vocational schools;

(5) The combined enrollment of children with disabilities reported under division (A)(1) or (2) of this section, including any student described in division (A)(1)(b) of this section and excluding any student reported under divisions (A)(2)(a), (b), (d), (g), (h), (i), ~~and~~ (j), and (k) of this section, receiving special education services for the category one disability described in division (A) of section 3317.013 of the Revised Code, including children attending a special education program operated by an alternative public provider or a registered private provider with a scholarship

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awarded under sections 3310.51 to 3310.64 of the Revised Code;

(6) The combined enrollment of children with disabilities reported under division (A)(1) or (2) of this section, including any student described in division (A)(1)(b) of this section and excluding any student reported under divisions (A)(2)(a), (b), (d), (g), (h), (i), ~~and~~ (j), and (k) of this section, receiving special education services for category two disabilities described in division (B) of section 3317.013 of the Revised Code, including children attending a special education program operated by an alternative public provider or a registered private provider with a scholarship awarded under sections 3310.51 to 3310.64 of the Revised Code;

(7) The combined enrollment of children with disabilities reported under division (A)(1) or (2) of this section, including any student described in division (A)(1)(b) of this section and excluding any student reported under divisions (A)(2)(a), (b), (d), (g), (h), (i), ~~and~~ (j), and (k) of this section, receiving special education services for category three disabilities described in division (C) of section 3317.013 of the Revised Code, including children attending a special education program operated by an alternative public provider or a registered private provider with a scholarship awarded under sections 3310.51 to 3310.64 of the Revised Code;

(8) The combined enrollment of children with disabilities reported under division (A)(1) or (2) of this section, including any student described in division (A)(1)(b) of this section and excluding any student reported under divisions (A)(2)(a), (b), (d), (g), (h), (i), ~~and~~ (j), and (k) of this section, receiving special education services for category four disabilities described in division (D) of section 3317.013 of the Revised Code, including children attending a special education program operated by an alternative public provider or a registered private provider with a scholarship awarded under sections 3310.51 to 3310.64 of the Revised Code;

(9) The combined enrollment of children with disabilities reported under division (A)(1) or (2) of this section, including any student described in division (A)(1)(b) of this section and excluding any student reported under divisions (A)(2)(a), (b), (d), (g), (h), (i), ~~and~~ (j), and (k) of this section, receiving special education services for the category five disabilities described in division (E) of section 3317.013 of the Revised Code, including children attending a special education program operated by an alternative public provider or a registered private provider with a scholarship awarded under sections 3310.51 to 3310.64 of the Revised Code;

(10) The combined enrollment of children with disabilities reported under division (A)(1) or (2) of this section, including any student described in division (A)(1)(b) of this section and excluding any student reported under divisions (A)(2)(a), (b), (d), (g), (h), (i), ~~and~~ (j), and (k) of this section, receiving special education services for category six disabilities described in division (F) of section 3317.013 of the Revised Code, including children attending a special education program operated by an alternative public provider or a registered private provider with a scholarship awarded under either section 3310.41 or sections 3310.51 to 3310.64 of the Revised Code;

(11) The enrollment of pupils reported under division (A)(1) or (2) of this section on a full-time equivalency basis, including any student described in division (A)(1)(b) of this section and

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~~excluding~~ any student reported under divisions (A)(2)(a), (b), (d), (g), (h), (i), ~~and~~ (j), and (k) of this section, in category one career-technical education programs or classes, described in division (A)(1) of section 3317.014 of the Revised Code, operated by the school district or by another district that is a member of the district's career-technical planning district, other than a joint vocational school district, or by an educational service center, notwithstanding division (M) of section 3317.02 of the Revised Code and division (C)(3) of this section;

(12) The enrollment of pupils reported under division (A)(1) or (2) of this section on a full-time equivalency basis, including any student described in division (A)(1)(b) of this section and excluding any student reported under divisions (A)(2)(a), (b), (d), (g), (h), (i), ~~and~~ (j), and (k) of this section, in category two career-technical education programs or services, described in division (A)(2) of section 3317.014 of the Revised Code, operated by the school district or another school district that is a member of the district's career-technical planning district, other than a joint vocational school district, or by an educational service center, notwithstanding division (M) of section 3317.02 of the Revised Code and division (C)(3) of this section;

(13) The enrollment of pupils reported under division (A)(1) or (2) of this section on a full-time equivalency basis, including any student described in division (A)(1)(b) of this section and excluding any student reported under divisions (A)(2)(a), (b), (d), (g), (h), (i), ~~and~~ (j), and (k) of this section, in category three career-technical education programs or services, described in division (A)(3) of section 3317.014 of the Revised Code, operated by the school district or another school district that is a member of the district's career-technical planning district, other than a joint vocational school district, or by an educational service center, notwithstanding division (M) of section 3317.02 of the Revised Code and division (C)(3) of this section;

(14) The enrollment of pupils reported under division (A)(1) or (2) of this section on a full-time equivalency basis, including any student described in division (A)(1)(b) of this section and excluding any student reported under divisions (A)(2)(a), (b), (d), (g), (h), (i), ~~and~~ (j), and (k) of this section, in category four career-technical education programs or services, described in division (A)(4) of section 3317.014 of the Revised Code, operated by the school district or another school district that is a member of the district's career-technical planning district, other than a joint vocational school district, or by an educational service center, notwithstanding division (M) of section 3317.02 of the Revised Code and division (C)(3) of this section;

(15) The enrollment of pupils reported under division (A)(1) or (2) of this section on a full-time equivalency basis, including any student described in division (A)(1)(b) of this section and excluding any student reported under divisions (A)(2)(a), (b), (d), (g), (h), (i), ~~and~~ (j), and (k) of this section, in category five career-technical education programs or services, described in division (A)(5) of section 3317.014 of the Revised Code, operated by the school district or another school district that is a member of the district's career-technical planning district, other than a joint vocational school district, or by an educational service center, notwithstanding division (M) of section 3317.02 of the Revised Code and division (C)(3) of this section;

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(16) The enrollment of pupils reported under division (A)(1) or (2) of this section who are English learners described in division (A) of section 3317.016 of the Revised Code, including any student described in division (A)(1)(b) of this section and excluding any student reported under divisions (A)(2)(a), (b), (d), (g), (h), (i), ~~and~~ (j), and (k) of this section;

(17) The enrollment of pupils reported under division (A)(1) or (2) of this section who are English learners described in division (B) of section 3317.016 of the Revised Code, including any student described in division (A)(1)(b) of this section and excluding any student reported under divisions (A)(2)(a), (b), (d), (g), (h), (i), ~~and~~ (j), and (k) of this section;

(18) The enrollment of pupils reported under division (A)(1) or (2) of this section who are English learners described in division (C) of section 3317.016 of the Revised Code, including any student described in division (A)(1)(b) of this section and excluding any student reported under divisions (A)(2)(a), (b), (d), (g), (h), (i), and (j) of this section;

(19) The average number of children transported during the reporting period by the school district on board-owned or contractor-owned and -operated buses, reported in accordance with rules adopted by the department;

(20)(a) The number of children, other than preschool children with disabilities, the district placed with a county board of developmental disabilities in fiscal year 1998. Division (B)(20)(a) of this section does not apply after fiscal year 2013.

(b) The number of children with disabilities, other than preschool children with disabilities, placed with a county board of developmental disabilities in the current fiscal year to receive special education services for the category one disability described in division (A) of section 3317.013 of the Revised Code;

(c) The number of children with disabilities, other than preschool children with disabilities, placed with a county board of developmental disabilities in the current fiscal year to receive special education services for category two disabilities described in division (B) of section 3317.013 of the Revised Code;

(d) The number of children with disabilities, other than preschool children with disabilities, placed with a county board of developmental disabilities in the current fiscal year to receive special education services for category three disabilities described in division (C) of section 3317.013 of the Revised Code;

(e) The number of children with disabilities, other than preschool children with disabilities, placed with a county board of developmental disabilities in the current fiscal year to receive special education services for category four disabilities described in division (D) of section 3317.013 of the Revised Code;

(f) The number of children with disabilities, other than preschool children with disabilities, placed with a county board of developmental disabilities in the current fiscal year to receive special education services for the category five disabilities described in division (E) of section 3317.013 of the Revised Code;

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(g) The number of children with disabilities, other than preschool children with disabilities, placed with a county board of developmental disabilities in the current fiscal year to receive special education services for category six disabilities described in division (F) of section 3317.013 of the Revised Code.

(21) The enrollment of students who are economically disadvantaged, as defined by the department, including any student described in divisions (A)(1)(b) of this section and excluding any student reported under divisions (A)(2)(a), (b), (d), (g), (h), (i), ~~and~~ (j), and (k) of this section. A student shall not be categorically excluded from the number reported under division (B)(21) of this section based on anything other than family income.

(22) The enrollment of students identified as gifted under division (A), (B), (C), or (D) of section 3324.03 of the Revised Code.

(C)(1) The department shall adopt rules necessary for implementing divisions (A), (B), and (D) of this section.

(2) A student enrolled in a community school established under Chapter 3314., a science, technology, engineering, and mathematics school established under Chapter 3326., or a college-preparatory boarding school established under Chapter 3328. of the Revised Code shall be counted in the formula ADM of the school district in which the student is entitled to attend school under section 3313.64 or 3313.65 of the Revised Code for the same proportion of the school year that the student is counted in the enrollment of the community school, the science, technology, engineering, and mathematics school, or the college-preparatory boarding school for purposes of section 3317.022 or 3328.24 of the Revised Code. Notwithstanding the enrollment of students reported pursuant to division (A)(2)(a), (i), or (j) of this section, the department may adjust the formula ADM of a school district to account for students entitled to attend school in the district under section 3313.64 or 3313.65 of the Revised Code who are enrolled in a community school, a science, technology, engineering, and mathematics school, or a college-preparatory boarding school for only a portion of the school year.

(3) No child shall be counted as more than a total of one child in the sum of the enrollment of students of a school district under division (A), divisions (B)(1) to (22), or division (D) of this section, except as follows:

(a)(i) A child with a disability described in section 3317.013 of the Revised Code may be counted both in formula ADM and in category one, two, three, four, five, or six special education ADM and, if applicable, in category one, two, three, four, or five career-technical education ADM. As provided in division (M) of section 3317.02 of the Revised Code, such a child shall be counted in category one, two, three, four, five, or six special education ADM in the same proportion that the child is counted in formula ADM.

(ii) A child with a disability described in section 3317.013 of the Revised Code may be counted both in enrolled ADM and in category one, two, three, four, five, or six special education ADM and, if applicable, in category one, two, three, four, or five career-technical education ADM.

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As provided in division (M) of section 3317.02 of the Revised Code, such a child shall be counted in category one, two, three, four, five, or six special education ADM in the same proportion that the child is counted in enrolled ADM.

(b)(i) A child enrolled in career-technical education programs or classes described in section 3317.014 of the Revised Code may be counted both in formula ADM and category one, two, three, four, or five career-technical education ADM and, if applicable, in category one, two, three, four, five, or six special education ADM. Such a child shall be counted in category one, two, three, four, or five career-technical education ADM in the same proportion as the percentage of time that the child spends in the career-technical education programs or classes.

(ii) A child enrolled in career-technical education programs or classes described in section 3317.014 of the Revised Code may be counted both in enrolled ADM and category one, two, three, four, or five career-technical education ADM and, if applicable, in category one, two, three, four, five, or six special education ADM. Such a child shall be counted in category one, two, three, four, or five career-technical education ADM in the same proportion as the percentage of time that the child spends in the career-technical education programs or classes.

(4) Based on the information reported under this section, the department shall determine the total student count, as defined in section 3301.011 of the Revised Code, for each school district.

(D)(1) The superintendent of each joint vocational school district shall report and certify to the department as of the last day of October, March, and June of each year the enrollment of students receiving services from schools under the superintendent's supervision so that the department can calculate the district's enrolled ADM, formula ADM, total ADM, category one through five career-technical education ADM, category one through three English learner ADM, category one through six special education ADM, and for purposes of provisions of law outside of Chapter 3317. of the Revised Code, average daily membership.

The enrollment reported and certified by the superintendent, except as otherwise provided in this division, shall consist of the number of students in grades six through twelve receiving any educational services from the district, except that the following categories of students shall not be included in the determination:

(a) Students enrolled in adult education classes;

(b) Adjacent or other district joint vocational students enrolled in the district under an open enrollment policy pursuant to section 3313.98 of the Revised Code;

(c) Students receiving services in the district pursuant to a compact, cooperative education agreement, or a contract, but who are entitled to attend school in a city, local, or exempted village school district whose territory is not part of the territory of the joint vocational district;

(d) Students for whom tuition is payable pursuant to sections 3317.081 and 3323.141 of the Revised Code.

(2) To enable the department to obtain the data needed to complete the calculation of payments pursuant to this chapter, each superintendent shall certify from the report provided under

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division (D)(1) of this section the enrollment for each of the following categories of students:

(a) Students enrolled in each individual grade included in the joint vocational district schools, including any student described in division (D)(1)(b) of this section;

(b) Children with disabilities receiving special education services for the category one disability described in division (A) of section 3317.013 of the Revised Code, including any student described in division (D)(1)(b) of this section;

(c) Children with disabilities receiving special education services for the category two disabilities described in division (B) of section 3317.013 of the Revised Code, including any student described in division (D)(1)(b) of this section;

(d) Children with disabilities receiving special education services for category three disabilities described in division (C) of section 3317.013 of the Revised Code, including any student described in division (D)(1)(b) of this section;

(e) Children with disabilities receiving special education services for category four disabilities described in division (D) of section 3317.013 of the Revised Code, including any student described in division (D)(1)(b) of this section;

(f) Children with disabilities receiving special education services for the category five disabilities described in division (E) of section 3317.013 of the Revised Code, including any student described in division (D)(1)(b) of this section;

(g) Children with disabilities receiving special education services for category six disabilities described in division (F) of section 3317.013 of the Revised Code, including any student described in division (D)(1)(b) of this section;

(h) Students receiving category one career-technical education services, described in division (A)(1) of section 3317.014 of the Revised Code, including any student described in division (D)(1)(b) of this section;

(i) Students receiving category two career-technical education services, described in division (A)(2) of section 3317.014 of the Revised Code, including any student described in division (D)(1)(b) of this section;

(j) Students receiving category three career-technical education services, described in division (A)(3) of section 3317.014 of the Revised Code, including any student described in division (D)(1)(b) of this section;

(k) Students receiving category four career-technical education services, described in division (A)(4) of section 3317.014 of the Revised Code, including any student described in division (D)(1)(b) of this section;

(l) Students receiving category five career-technical education services, described in division (A)(5) of section 3317.014 of the Revised Code, including any student described in division (D)(1)(b) of this section;

(m) English learners described in division (A) of section 3317.016 of the Revised Code, including any student described in division (D)(1)(b) of this section;

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(n) English learners described in division (B) of section 3317.016 of the Revised Code, including any student described in division (D)(1)(b) of this section;

(o) English learners described in division (C) of section 3317.016 of the Revised Code, including any student described in division (D)(1)(b) of this section;

(p) Students who are economically disadvantaged, as defined by the department, including any student described in division (D)(1)(b) of this section. A student shall not be categorically excluded from the number reported under division (D)(2)(p) of this section based on anything other than family income.

The superintendent of each joint vocational school district shall also indicate the city, local, or exempted village school district in which each joint vocational district pupil is entitled to attend school pursuant to section 3313.64 or 3313.65 of the Revised Code.

(E) In each school of each city, local, exempted village, joint vocational, and cooperative education school district there shall be maintained a record of school enrollment, which record shall accurately show, for each day the school is in session, the actual enrollment in regular day classes. For the purpose of determining the enrollment of students, the enrollment figure of any school shall not include any pupils except those pupils described by division (A) or (D) of this section. The record of enrollment for each school shall be maintained in such manner that no pupil shall be counted as enrolled prior to the actual date of entry in the school and also in such manner that where for any cause a pupil permanently withdraws from the school that pupil shall not be counted as enrolled from and after the date of such withdrawal. There shall not be included in the enrollment of any school any of the following:

(1) Any pupil who has graduated from the twelfth grade of a public or nonpublic high school;

(2) Any pupil who is not a resident of the state;

(3) Any pupil who was enrolled in the schools of the district during the previous school year when assessments were administered under section 3301.0711 of the Revised Code but did not take one or more of the assessments required by that section and was not excused pursuant to division (C)(1) or (3) of that section;

(4) Any pupil who has attained the age of twenty-two years, except for veterans of the armed services whose attendance was interrupted before completing the recognized twelve-year course of the public schools by reason of induction or enlistment in the armed forces and who apply for reenrollment in the public school system of their residence not later than four years after termination of war or their honorable discharge;

(5) Any pupil who has a certificate of high school equivalence as defined in section 5107.40 of the Revised Code.

If, however, any veteran described by division (E)(4) of this section elects to enroll in special courses organized for veterans for whom tuition is paid under the provisions of federal laws, or otherwise, that veteran shall not be included in the enrollment of students determined under this

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section.

Notwithstanding division (E)(3) of this section, the enrollment of any school may include a pupil who did not take an assessment required by section 3301.0711 of the Revised Code if the department of education and workforce grants a waiver from the requirement to take the assessment to the specific pupil and a parent is not paying tuition for the pupil pursuant to section 3313.6410 of the Revised Code. The department may grant such a waiver only for good cause in accordance with rules adopted by the department.

The enrolled ADM, formula ADM, total ADM, category one through five career-technical education ADM, category one through three English learner ADM, category one through six special education ADM, transportation ADM, and, for purposes of provisions of law outside of Chapter 3317. of the Revised Code, average daily membership of any school district shall be determined in accordance with rules adopted by the department.

(F)(1) If a student attending a community school under Chapter 3314., a science, technology, engineering, and mathematics school established under Chapter 3326., or a college-preparatory boarding school established under Chapter 3328. of the Revised Code is not included in the formula ADM calculated for the school district in which the student is entitled to attend school under section 3313.64 or 3313.65 of the Revised Code, the department shall adjust the formula ADM of that school district to include the student in accordance with division (C)(2) of this section.

(2) If a student awarded an educational choice scholarship is not included in the formula ADM of the school district in which the student resides, the department shall adjust the formula ADM of that school district to include the student.

(3) If a student awarded a scholarship under the Jon Peterson special needs scholarship program is not included in the formula ADM of the school district in which the student resides, the department shall adjust the formula ADM of that school district to include the student.

(G)(1)(a) The superintendent of an institution operating a special education program pursuant to section 3323.091 of the Revised Code shall, for the programs under such superintendent's supervision, certify to the department, in the manner prescribed by the director of education and workforce, both of the following:

(i) The unduplicated count of the number of all children with disabilities other than preschool children with disabilities receiving services at the institution for each category of disability described in divisions (A) to (F) of section 3317.013 of the Revised Code adjusted for the portion of the year each child is so enrolled;

(ii) The unduplicated count of the number of all preschool children with disabilities in classes or programs for whom the district is eligible to receive funding under section 3317.0213 of the Revised Code adjusted for the portion of the year each child is so enrolled, reported according to the categories prescribed in section 3317.013 of the Revised Code.

(b) The superintendent of an institution with career-technical education units approved under section 3317.05 of the Revised Code shall, for the units under the superintendent's supervision,

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certify to the department the enrollment in those units, in the manner prescribed by the director of education and workforce.

(2) The superintendent of each county board of developmental disabilities that maintains special education classes under section 3317.20 of the Revised Code or provides services to preschool children with disabilities pursuant to an agreement between the county board and the appropriate school district shall do both of the following:

(a) Certify to the department, in the manner prescribed by the department, the enrollment in classes under section 3317.20 of the Revised Code for each school district that has placed children in the classes;

(b) Certify to the department, in the manner prescribed by the department, the unduplicated count of the number of all preschool children with disabilities enrolled in classes for which the board is eligible to receive funding under section 3317.0213 of the Revised Code adjusted for the portion of the year each child is so enrolled, reported according to the categories prescribed in section 3317.013 of the Revised Code, and the number of those classes.

(H) Except as provided in division (I) of this section, when any city, local, or exempted village school district provides instruction for a nonresident pupil whose attendance is unauthorized attendance as defined in section 3327.06 of the Revised Code, that pupil's enrollment shall not be included in that district's enrollment figure used in calculating the district's payments under this chapter. The reporting official shall report separately the enrollment of all pupils whose attendance in the district is unauthorized attendance, and the enrollment of each such pupil shall be credited to the school district in which the pupil is entitled to attend school under division (B) of section 3313.64 or section 3313.65 of the Revised Code as determined by the department.

(I) This division shall not apply on or after September 30, 2021.

(1) A city, local, exempted village, or joint vocational school district admitting a scholarship student of a pilot project district pursuant to division (C) of section 3313.976 of the Revised Code may count such student in its enrollment.

(2) In any year for which funds are appropriated for pilot project scholarship programs, a school district implementing a state-sponsored pilot project scholarship program that year pursuant to sections 3313.974 to 3313.979 of the Revised Code may count in its enrollment:

(a) All children residing in the district and utilizing a scholarship to attend kindergarten in any alternative school, as defined in section 3313.974 of the Revised Code;

(b) All children who were enrolled in the district in the preceding year who are utilizing a scholarship to attend an alternative school.

(J) The superintendent of each cooperative education school district shall certify to the director of education and workforce, in a manner prescribed by the department, the applicable enrollments for all students in the cooperative education district, also indicating the city, local, or exempted village district where each pupil is entitled to attend school under section 3313.64 or 3313.65 of the Revised Code.

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(K) If the director of education and workforce determines that a component of the enrollment certified or reported by a district superintendent, or other reporting entity, is not correct, the director of education and workforce may order that the district's enrolled ADM, formula ADM, or both be adjusted in the amount of the error.

Sec. 3317.035. The auditor of state may conduct annual audits of the information certified under section 3317.03 of the Revised Code ~~by a number of school districts determined by the auditor of state and selected at random~~.

Sec. 3317.051. (A) The department of education and workforce shall compute and pay to a school district funds based on units for services to students identified as gifted under Chapter 3324. of the Revised Code as prescribed by this section.

(B) The department shall allocate gifted units for a school district as follows:

(1) For fiscal years ~~2024~~ 2026 and ~~2025~~2027:

(a) One gifted coordinator unit shall be allocated for every 3,300 students in a district's enrolled ADM, with a minimum of 0.5 units and a maximum of 8 units allocated for the district.

(b) One kindergarten through eighth grade gifted intervention specialist unit shall be allocated for every 140 gifted students enrolled in grades kindergarten through eight in the district, as certified under division (B)(22) of section 3317.03 of the Revised Code, with a minimum of 0.3 units allocated for the district.

(c) One ninth through twelfth grade gifted intervention specialist unit shall be allocated for every 140 gifted students enrolled in grades nine through twelve in the district, as certified under division (B)(22) of section 3317.03 of the Revised Code, with a minimum of 0.3 units allocated for the district.

(2) For fiscal year ~~2026~~ 2028 and each fiscal year thereafter, in the manner prescribed by the general assembly.

(C) The department shall pay an amount to a school district for gifted units as follows:

(1) For fiscal years ~~2024~~ 2026 and ~~2025~~2027, an amount equal to the following sum:

($85,776 X the number of units allocated to a school district under division (B)(1)(a) of this section X the district's state share percentage) + ($89,378 X the number of units allocated to a school district under division (B)(1)(b) of this section X the district's state share percentage) + ($80,974 X the number of units allocated to a school district under division (B)(1)(c) of this section X the district's state share percentage)

(2) For fiscal year ~~2026~~ 2028 and each fiscal year thereafter, an amount calculated in a manner determined by the general assembly.

(D) A school district may assign gifted unit funding that it receives under division (C) of this section to another school district, an educational service center, a community school, or a STEM school as part of an arrangement to provide services to the district.

Sec. 3317.06. Moneys paid to school districts under division (E)(1) of section 3317.024 of the Revised Code shall be used for the following independent and fully severable purposes:

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payment for a fiscal year shall be calculated using the adjusted full-time equivalent number of students enrolled in the school for that fiscal year as of the date the payment is made, as reported by the school under section 3326.32 of the Revised Code. The department shall make periodic payments to each designated school beginning in January of a fiscal year.

(B) Not later than the thirty-first day of December each fiscal year, the department shall designate a STEM school as an independent STEM school of quality if the school satisfies all of the following criteria:

(1) The STEM school operates autonomously under section 3326.031 of the Revised Code.

(2) The STEM school does not have a STEM school equivalent designation under section 3326.032 of the Revised Code.

(3) The STEM school is not governed by a school district under section 3326.51 of the Revised Code.

(4) The STEM school is not a community school established under Chapter 3314. of the Revised Code.

(5) The STEM school cannot levy taxes or issue tax-secured bonds in accordance with section 3326.49 of the Revised Code.

(6) The STEM school satisfies the requirements prescribed by section 3326.03 of the Revised Code.

(7) The STEM school satisfies the requirements described in the quality model for STEM and STEAM schools established by the department of education and workforce in accordance with Chapter 3326. of the Revised Code.

(C) A school designated as an independent STEM school of quality under this section shall maintain that designation for the two fiscal years following the fiscal year in which the school was initially designated as an independent STEM school of quality.

(D) A school designated as an independent STEM school of quality may renew its designation each year that it satisfies the criteria under division (B) of this section. The school shall maintain that designation for the two fiscal years following each fiscal year in which the criteria under division (B) of this section are satisfied. This division applies to schools designated as an independent STEM school of quality based on the report cards issued in accordance with sections 3302.03 and 3326.17 of the Revised Code for the 2017-2018 and 2018-2019 school years.

Sec. 3317.31. The department of education and workforce shall pay each community school established under Chapter 3314. of the Revised Code and each STEM school established under Chapter 3326. of the Revised Code an amount equal to twenty-five dollars in each fiscal year for each full-time equivalent student in an internet- or computer-based community school and one thousand dollars in each fiscal year for each full-time equivalent student in all other community or STEM schools for assistance with the cost associated with facilities.

Sec. 3318.01. As used in sections 3318.01 to 3318.20 of the Revised Code:

(A) "Ohio facilities construction commission" means the commission created pursuant to

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section 123.20 of the Revised Code.

(B) "Classroom facilities" means rooms in which pupils regularly assemble in public school buildings to receive instruction and education and such facilities and building improvements for the operation and use of such rooms as may be needed in order to provide a complete educational program, and may include space within which a child care facility or a community resource center is housed. "Classroom facilities" includes any space necessary for the operation of a vocational education program for secondary students in any school district that operates such a program.

(C) "Project" means a project to construct or acquire classroom facilities, or to reconstruct or make additions to existing classroom facilities, to be used for housing the applicable school district and its functions.

(D) "School district" means a local, exempted village, or city school district as such districts are defined in Chapter 3311. of the Revised Code, acting as an agency of state government, performing essential governmental functions of state government pursuant to sections 3318.01 to 3318.20 of the Revised Code.

For purposes of assistance provided under sections 3318.40 to 3318.45 of the Revised Code, the term "school district" as used in this section and in divisions (A), (C), and (D) of section 3318.03 and in sections 3318.031, 3318.042, 3318.07, 3318.08, 3318.083, 3318.084, 3318.085, 3318.086, 3318.10, 3318.11, 3318.12, 3318.13, 3318.14, 3318.15, 3318.16, and 3318.20 of the Revised Code means a joint vocational school district established pursuant to section 3311.18 of the Revised Code.

(E) "School district board" means the board of education of a school district.

(F) "Net bonded indebtedness" means the difference between the sum of the par value of all outstanding and unpaid bonds and notes which a school district board is obligated to pay and any amounts the school district is obligated to pay under lease-purchase agreements entered into under section 3313.375 of the Revised Code, and the amount held in the sinking fund and other indebtedness retirement funds for their redemption. Notes issued for school buses in accordance with section 3327.08 of the Revised Code, notes issued in anticipation of the collection of current revenues, and bonds issued to pay final judgments shall not be considered in calculating the net bonded indebtedness.

"Net bonded indebtedness" does not include indebtedness arising from the acquisition of land to provide a site for classroom facilities constructed, acquired, or added to pursuant to sections 3318.01 to 3318.20 of the Revised Code or the par value of bonds that have been authorized by the electors and the proceeds of which will be used by the district to provide any part of its portion of the basic project cost.

(G) "Board of elections" means the board of elections of the county containing the most populous portion of the school district.

(H) "County auditor" means the auditor of the county in which the greatest value of taxable property of such school district is located.

(I) "Tax duplicates" means the general tax lists and duplicates prescribed by sections 319.28

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and 319.29 of the Revised Code.

(J) "Required level of indebtedness" means:

(1) In the case of school districts in the first percentile, five per cent of the district's valuation for the year preceding the year in which the controlling board approved the project under section 3318.04 of the Revised Code.

(2) In the case of school districts ranked in a subsequent percentile, five per cent of the district's valuation for the year preceding the year in which the controlling board approved the project under section 3318.04 of the Revised Code, plus [two one-hundredths of one per cent multiplied by (the percentile in which the district ranks for the fiscal year preceding the fiscal year in which the controlling board approved the district's project minus one)].

(K) "Required percentage of the basic project costs" means one per cent of the basic project costs times the percentile in which the school district ranks for the fiscal year preceding the fiscal year in which the controlling board approved the district's project.

(L) "Basic project cost" means a cost amount determined in accordance with rules adopted under section 111.15 of the Revised Code by the Ohio facilities construction commission. The basic project cost calculation shall take into consideration the square footage and cost per square foot necessary for the grade levels to be housed in the classroom facilities, the variation across the state in construction and related costs, the cost of the installation of site utilities and site preparation, the cost of demolition of all or part of any existing classroom facilities that are abandoned under the project, the cost of insuring the project until it is completed, any contingency reserve amount prescribed by the commission under section 3318.086 of the Revised Code, and the professional planning, administration, and design fees that a school district may have to pay to undertake a classroom facilities project.

For a joint vocational school district that receives assistance under sections 3318.40 to 3318.45 of the Revised Code, the basic project cost calculation for a project under those sections shall also take into account the types of laboratory spaces and program square footages needed for the vocational education programs for high school students offered by the school district.

For a district that opts to divide its entire classroom facilities needs into segments, as authorized by section 3318.034 of the Revised Code, "basic project cost" means the cost determined in accordance with this division of a segment.

(M)(1) Except for a joint vocational school district that receives assistance under sections 3318.40 to 3318.45 of the Revised Code, a "school district's portion of the basic project cost" means the amount determined under section 3318.032 of the Revised Code.

(2) For a joint vocational school district that receives assistance under sections 3318.40 to 3318.45 of the Revised Code, a "school district's portion of the basic project cost" means the amount determined under division (C) of section 3318.42 of the Revised Code.

(N) "Child care facility" means space within a classroom facility in which the needs of infants, toddlers, preschool children, and school children are provided for by persons other than the

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parent or guardian of such children for any part of the day, including persons not employed by the school district operating such classroom facility.

(O) "Community resource center" means space within a classroom facility in which comprehensive services that support the needs of families and children are provided by community-based social service providers.

(P) "Valuation" means the total value of all property in the school district as listed and assessed for taxation on the tax duplicates.

(Q) "Percentile" means the percentile in which the school district is ranked pursuant to section 3318.011 of the Revised Code.

(R) "Installation of site utilities" means the installation of a site domestic water system, site fire protection system, site gas distribution system, site sanitary system, site storm drainage system, and site telephone and data system.

(S) "Site preparation" means the earthwork necessary for preparation of the building foundation system, the paved pedestrian and vehicular circulation system, playgrounds on the project site, and lawn and planting on the project site.

(T) "The county auditor's ~~appraised~~ market value" and "effective rate" have the same meanings as in section 5705.01 of the Revised Code.

Sec. 3318.032. (A) Except as otherwise provided in divisions ~~(C)~~(B), (D), and ~~(D)~~(E) of this section, the portion of the basic project cost supplied by the school district shall be the ~~greater of:~~

~~(1) The~~ required percentage of the basic project costs~~;~~.

~~(2)(a)~~(B) For ~~all districts except~~ a district that opts to divide its entire classroom facilities needs into segments to be completed separately as authorized by section 3318.034 of the Revised Code, ~~an amount necessary to raise the school district's net bonded indebtedness~~ the portion of the basic project cost supplied by the school district for the first segment shall be calculated using the required percentage of the basic project costs~~,~~ as of the date the controlling board approved the project~~, to within five thousand dollars of the required level of indebtedness;~~. Any future segment's portion of the basic project cost shall use the same respective share as the first segment.

~~(b) For a district that opts to divide its entire classroom facilities needs into segments to be completed separately as authorized by section 3318.034 of the Revised Code, an amount necessary to raise the school district's net bonded indebtedness, as of the date the controlling board approved the project, to within five thousand dollars of the following:~~

~~The required level of indebtedness X (the basic project cost of the segment as approved by the controlling board / the estimated basic project cost of the district's entire classroom facilities needs as determined jointly by the staff of the Ohio~~

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maintenance fund, the auditor of state shall notify the district board of education in writing of that fact and require the board to deposit into the fund, within ninety days after the date of the notice, the amount by which the fund is deficient for the year. If the district board fails to demonstrate to the auditor of state's satisfaction that the board has made the deposit required in the notice, the auditor of state shall notify the department of education and workforce. At that time, the department shall withhold an amount equal to ten per cent of the district's funds calculated for the current fiscal year under Chapter 3317. of the Revised Code until the ~~auditor of state~~ district notifies the department that the ~~auditor of state is satisfied that the~~ board has made the required transfer.

(C) Money transferred to the maintenance fund shall be used for the maintenance or, upon approval of the Ohio facilities construction commission, upgrade of the facilities acquired under the district's project.

(D) The transfers to the maintenance fund under this section does not affect a district's obligation to establish and maintain a capital and maintenance fund under section 3315.18 of the Revised Code.

(E) Any decision by the commission to approve or not approve the transfer of money under this section is final and not subject to appeal. The commission shall not be responsible for errors or miscalculations made in deciding whether to approve a petition to make transfers under this section.

(F) If the district board determines that it no longer can continue making the transfers agreed to under this section, the board may rescind the agreement only so long as the electors of the district have approved, in accordance with section 3318.063 of the Revised Code, the levy of a tax for the maintenance of the classroom facilities acquired under the district's project and that levy continues to be collected as approved by the electors. That levy shall be for a number of years that is equal to the difference between twenty-three years and the number of years that the district made transfers under this section and shall be at the rate of not less than one-half mill for each dollar of the district's valuation. The district board shall continue to make the transfers agreed to under this section until that levy has been approved by the electors.

Sec. 3318.06. (A) After receipt of the conditional approval of the Ohio facilities construction commission, the school district board by a majority of all of its members shall, if it desires to proceed with the project, declare all of the following by resolution: RMD

(1) That by issuing bonds in an amount equal to the school district's portion of the basic project cost the district is unable to provide adequate classroom facilities without assistance from the state;

(2) Unless the school district board has resolved to transfer money in accordance with section 3318.051 of the Revised Code or to apply the proceeds of a property tax or the proceeds of an income tax, or a combination of proceeds from such taxes, as authorized under section 3318.052 of the Revised Code, that to qualify for such state assistance it is necessary to do either of the following:

(a) Levy a tax outside the ten-mill limitation the proceeds of which shall be used to pay the

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cost of maintaining and upgrading the classroom facilities included in the project. The use of the proceeds for upgrades is subject to the approval by the commission under division (E) of section 3318.05 of the Revised Code.

(b) Earmark for maintenance of classroom facilities from the proceeds of an existing permanent improvement tax levied under section 5705.21 of the Revised Code, if such tax can be used for maintenance, an amount equivalent to the amount of the additional tax otherwise required under this section and sections 3318.05 and 3318.08 of the Revised Code.

(3) That the question of any tax levy specified in a resolution described in division (A)(2)(a) of this section, if required, shall be submitted to the electors of the school district at the next general or primary election, if there be a general or primary election not less than ninety and not more than one hundred ten days after the day of the adoption of such resolution or, if not, at a special election to be held at a time specified in the resolution which shall be not less than ninety days after the day of the adoption of the resolution and which shall be in accordance with the requirements of section 3501.01 of the Revised Code.

Such resolution shall also state that the question of issuing bonds of the board shall be combined in a single proposal with the question of such tax levy. More than one election under this section may be held in any one calendar year. Such resolution shall specify both of the following:

(a) That the rate which it is necessary to levy shall be at the rate of not less than one-half mill for each one dollar of taxable value, and that such tax shall be levied for a period of twenty-three years;

(b) That the proceeds of the tax shall be used to pay the cost of maintaining the classroom facilities included in the project or upgrading those facilities if approved by the commission.

(B) A copy of a resolution adopted under division (A) of this section shall after its passage and not less than ninety days prior to the date set therein for the election be certified to the county board of elections.

The resolution of the school district board, in addition to meeting other applicable requirements of section 133.18 of the Revised Code, shall state that the amount of bonds to be issued will be an amount equal to the school district's portion of the basic project cost, and state the maximum maturity of the bonds which may be any number of years not exceeding the term calculated under section 133.20 of the Revised Code as determined by the board. In estimating the amount of bonds to be issued, the board shall take into consideration the amount of moneys then in the bond retirement fund and the amount of moneys to be collected for and disbursed from the bond retirement fund during the remainder of the year in which the resolution of necessity is adopted.

If the bonds are to be issued in more than one series, the resolution may state, in addition to the information required to be stated under division (B)(3) of section 133.18 of the Revised Code, the number of series, which shall not exceed five, the principal amount of each series, and the approximate date each series will be issued, and may provide that no series, or any portion thereof, may be issued before such date. Upon such a resolution being certified to the county auditor as

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required by division (C) of section 133.18 of the Revised Code, the county auditor, in calculating, advising, and confirming the estimated average annual property tax levy under that division, shall also calculate, advise, and confirm by certification the estimated average property tax levy for each series of bonds to be issued.

Notice of the election shall include the fact that the tax levy shall be at the rate of not less than one-half mill for each one dollar of taxable value for a period of twenty-three years, and that the proceeds of the tax shall be used to pay the cost of maintaining or upgrading the classroom facilities included in the project. The notice shall also express the rate in dollars for each one hundred thousand dollars of the county auditor's ~~appraised~~ market value and the county auditor's estimate of the amount the tax levy is estimated to collect for each tax year it is levied, as certified pursuant to section 5705.03 of the Revised Code.

If the bonds are to be issued in more than one series, the board of education, when filing copies of the resolution with the board of elections as required by division (D) of section 133.18 of the Revised Code, may direct the board of elections to include in the notice of election the principal amount and approximate date of each series, the maximum number of years over which the principal of each series may be paid, the estimated additional average property tax levy for each series, and the first calendar year in which the tax is expected to be due for each series, in addition to the information required to be stated in the notice under divisions (E)(3)(a), (b), (c), (e), and (f) of section 133.18 of the Revised Code.

(C)(1) Except as otherwise provided in division (C)(2) of this section, the form of the ballot to be used at such election shall be:

"A majority affirmative vote is necessary for passage.

Shall bonds be issued by the _____ (here insert name of school district) school district to pay the local share of school construction under the State of Ohio Classroom Facilities Assistance Program in the principal amount of $_____ (here insert principal amount of the bond issue), to be repaid annually over a maximum period of _____ (here insert the maximum number of years over which the principal of the bonds may be paid) years, and an annual levy of property taxes be made outside the ten-mill limitation, estimated by the county auditor to average over the repayment period of the bond issue _____ mills for each $1 of taxable value, which amounts to $_____ for each $100,000 of the county auditor's ~~appraised~~ market value to pay the annual debt charges on the bonds and to pay debt charges on any notes issued in anticipation of the bonds?"

and, unless the additional levy of taxes is not required pursuant to division (C) of section 3318.05 of the Revised Code,

RMD

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"Shall an additional levy of taxes be made for a period of twenty-three years to benefit the _____ (here insert name of school district) school district, the proceeds of which shall be used to pay the cost of maintaining (or upgrading if approved by the commission) the classroom facilities included in the project, that the county auditor estimates will collect $_____ annually, at the rate of _____ (here insert the number of mills, which shall not be less than one-half mill) mills for each $1 of taxable value, which amounts to $_____ for each $100,000 of the county auditor's ~~appraised~~ market value?

RMD

	FOR THE BOND ISSUE AND TAX LEVY
	AGAINST THE BOND ISSUE AND TAX LEVY

"

(2) If authority is sought to issue bonds in more than one series and the board of education so elects, the form of the ballot shall be as prescribed in section 3318.062 of the Revised Code. If the board of education elects the form of the ballot prescribed in that section, it shall so state in the resolution adopted under this section.

(D) If it is necessary for the school district to acquire a site for the classroom facilities to be acquired pursuant to sections 3318.01 to 3318.20 of the Revised Code, the district board may propose either to issue bonds of the board or to levy a tax to pay for the acquisition of such site, and may combine the question of doing so with the questions specified in division (B) of this section. Bonds issued under this division for the purpose of acquiring a site are a general obligation of the school district and are Chapter 133. securities.

The form of that portion of the ballot to include the question of either issuing bonds or levying a tax for site acquisition purposes shall be one of the following:

(1) "Shall bonds be issued by the _____ (here insert name of the school district) school district to pay costs of acquiring a site for classroom facilities under the State of Ohio Classroom Facilities Assistance Program in the principal amount of $_____ (here insert principal amount of the bond issue), to be repaid annually over a maximum period of _____ (here insert maximum number of years over which the principal of the bonds may be paid) years, and an annual levy of property taxes be made outside the ten-mill limitation, estimated by the county auditor to average over the repayment period of the bond issue _____ mills for each $1 of taxable value, which amounts to $_____ for each $100,000 of the county auditor's ~~appraised~~ market value to pay the annual debt charges on the bonds and to pay debt charges on any notes issued in anticipation of the bonds?"

(2) "Shall an additional levy of taxes outside the ten-mill limitation be made for the benefit of the _____ (here insert name of the school district) school district for the purpose of acquiring a site for classroom facilities in the sum of $_____ (here insert annual amount the levy is to produce) estimated by the county auditor to average _____ mills for each $1 of taxable value, which amounts to $_____ for each $100,000 of the county auditor's ~~appraised~~ market value?"

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value, for a period of _____ (here insert number of years the millage is to be imposed) years?"

Where it is necessary to combine the question of issuing bonds of the school district and levying a tax as described in division (B) of this section with the question of issuing bonds of the school district for acquisition of a site, the question specified in that division to be voted on shall be "For the Bond Issues and the Tax Levy" and "Against the Bond Issues and the Tax Levy."

Where it is necessary to combine the question of issuing bonds of the school district and levying a tax as described in division (B) of this section with the question of levying a tax for the acquisition of a site, the question specified in that division to be voted on shall be "For the Bond Issue and the Tax Levies" and "Against the Bond Issue and the Tax Levies."

Where the school district board chooses to combine the question in division (B) of this section with any of the additional questions described in divisions (A) to (D) of section 3318.056 of the Revised Code, the question specified in division (B) of this section to be voted on shall be "For the Bond Issues and the Tax Levies" and "Against the Bond Issues and the Tax Levies."

If a majority of those voting upon a proposition hereunder which includes the question of issuing bonds vote in favor thereof, and if the agreement provided for by section 3318.08 of the Revised Code has been entered into, the school district board may proceed under Chapter 133. of the Revised Code, with the issuance of bonds or bond anticipation notes in accordance with the terms of the agreement.

Sec. 3318.061. This section applies only to school districts eligible to receive additional assistance under division (B)(2) of section 3318.04 of the Revised Code.

The board of education of a school district in which a tax described by division (B) of section 3318.05 and levied under section 3318.06 of the Revised Code is in effect, may adopt a resolution by vote of a majority of its members to extend the term of that tax beyond the expiration of that tax as originally approved under that section. The school district board may include in the resolution a proposal to extend the term of that tax at the rate of not less than one-half mill for each dollar of taxable value for a period of twenty-three years from the year in which the school district board and the Ohio facilities construction commission enter into an agreement under division (B)(2) of section 3318.04 of the Revised Code or in the following year, as specified in the resolution. Such a resolution may be adopted at any time before such an agreement is entered into and before the tax levied pursuant to section 3318.06 of the Revised Code expires. If the resolution is combined with a resolution to issue bonds to pay the school district's portion of the basic project cost, it shall conform with the requirements of divisions (A)(1), (2), and (3) of section 3318.06 of the Revised Code, except that the resolution also shall state that the tax levy proposed in the resolution is an extension of an existing tax levied under that section. A resolution proposing an extension adopted under this section does not take effect until it is approved by a majority of electors voting in favor of the resolution at a general, primary, or special election as provided in this section.

A tax levy extended under this section is subject to the same terms and limitations to which the original tax levied under section 3318.06 of the Revised Code is subject under that section,

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except the term of the extension shall be as specified in this section. RMD

The school district board and the county auditor shall proceed in the same manner as required for a tax levy under section 5705.03 of the Revised Code. The board shall certify a copy of the resolution adopted under this section and the auditor's certification to the proper county board of elections not later than ninety days before the date set in the resolution as the date of the election at which the question will be submitted to electors. The notice of the election shall conform with the requirements of division (A)(3) of section 3318.06 of the Revised Code, except that the notice also shall state that the maintenance tax levy is an extension of an existing tax levy, the levy's estimated annual collections, and the levy's effective rate, expressed in dollars for each one hundred thousand dollars of the county auditor's ~~appraised~~ market value.

The form of the ballot shall be as follows:

"Shall the existing tax levied to pay the cost of maintaining (or upgrading if approved by the Ohio facilities construction commission) classroom facilities constructed with the proceeds of the previously issued bonds, that the county auditor estimates will collect $_____ annually, at the rate of _____ (here insert the number of mills, which shall not be less than one-half mill) mills for each $1 of taxable value, which amounts to $_____ (effective rate) for each $100,000 of the county auditor's ~~appraised~~ market value, be extended until _____ (here insert the year that is twenty-three years after the year in which the district and commission will enter into an agreement under division (B)(2) of section 3318.04 of the Revised Code or the following year)?

	FOR EXTENDING THE EXISTING TAX LEVY
	AGAINST EXTENDING THE EXISTING TAX LEVY

"

Section 3318.07 of the Revised Code applies to ballot questions under this section.

Sec. 3318.062. (A) If authority is sought to issue bonds in more than one series to pay the school district's portion of the basic project cost under sections 3318.01 to 3318.20 of the Revised Code, the form of the ballot shall be:

"Shall bonds be issued by the _____ (here insert name of school district) school district to pay the local share of school construction under the State of Ohio Classroom Facilities Assistance Program in the total principal amount of $_____ (total principal amount of the bond issue), to be issued in _____ (number of series) series, each series to be repaid annually over not more than _____ (maximum number of years over which the principal of each series may be paid) years, and an annual levy of property taxes be made outside the ten-mill limitation to pay the annual debt charges on the bonds and on any notes issued in anticipation of the bonds, at a rate estimated by the county auditor to average over the repayment period of each series as follows: _____ (insert the following for each series: "the _____ series, in a principal amount of $_____, that the county auditor estimates will require _____ mills for each $1 of taxable value, which amounts to $_____ for each $100,000 of the county auditor's ~~appraised~~ market value,

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commencing in _____ and first payable in _____)?"

and, unless the additional levy

of taxes is not required pursuant

to division (C) of section

3318.05 of the Revised Code,

"Shall an additional levy of taxes be made for a period of twenty-three years to benefit the _____ (here insert name of school district) school district, the proceeds of which shall be used to pay the cost of maintaining (or upgrading if approved by the Ohio facilities construction commission) the classroom facilities included in the project, that the county auditor estimates will collect $_____ annually, at the rate of _____ (here insert the number of mills, which shall not be less than one-half mill) mills for each $1 of taxable value, which amounts to $_____ for each $100,000 of the county auditor's ~~appraised~~ market value?

	For the bond issue
	Against the bond issue

"

(B) If it is necessary for the school district to acquire a site for the classroom facilities to be acquired pursuant to sections 3318.01 to 3318.20 of the Revised Code, the district board may propose either to issue bonds of the board or to levy a tax to pay for the acquisition of such site, and may combine the question of doing so with the questions specified in division (A) of this section. Bonds issued under this division for the purpose of acquiring a site are a general obligation of the school district and are Chapter 133. securities.

The form of that portion of the ballot to include the question of either issuing bonds or levying a tax for site acquisition purposes shall be one of the forms prescribed in division (D) of section 3318.06 of the Revised Code.

(C) Where the school district board chooses to combine the question in division (A) of this section with any of the additional questions described in divisions (A) to (D) of section 3318.056 of the Revised Code, the question specified in division (A) of this section to be voted on shall be "For the Bond Issues and the Tax Levies" and "Against the Bond Issues and the Tax Levies."

(D) If a majority of those voting upon a proposition prescribed in this section which includes the question of issuing bonds vote in favor of that issuance, and if the agreement prescribed in section 3318.08 of the Revised Code has been entered into, the school district board may proceed under Chapter 133. of the Revised Code with the issuance of bonds or bond anticipation notes in accordance with the terms of the agreement.

Sec. 3318.063. If the board of education of a city, exempted village, or local school district that has entered into an agreement under section 3318.051 of the Revised Code to make transfers of

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money in lieu of levying the tax for maintenance or upgrade of the classroom facilities included in the district's project determines that it no longer can continue making the transfers so agreed to and desires to rescind that agreement, the board shall adopt the resolution to submit the question of the tax levy prescribed in this section.

The resolution shall declare that the question of a tax levy specified in division (F) of section 3318.051 of the Revised Code shall be submitted to the electors of the school district at the next general or primary election, if there be a general or primary election not less than seventy-five and not more than ninety-five days after the day of the adoption of such resolution or, if not, at a special election to be held at a time specified in the resolution which shall be not less than seventy-five days after the day of the adoption of the resolution and which shall be in accordance with the requirements of section 3501.01 of the Revised Code. Such resolution shall specify both of the following:

(A) That the rate which it is necessary to levy shall be at the rate of not less than one-half mill for each one dollar of taxable value, and that such tax shall be levied for the number of years required by division (F) of section 3318.051 of the Revised Code;

(B) That the proceeds of the tax shall be used to pay the cost of maintaining the classroom facilities included in the project.

A copy of such resolution shall after its passage and not less than seventy-five days prior to the date set therein for the election be certified to the county board of elections.

Notice of the election shall include the levy's estimated annual collections, the fact that the tax levy shall be at the rate of not less than one-half mill for each one dollar of taxable value for the number of years required by division (F) of section 3318.051 of the Revised Code, and that the proceeds of the tax shall be used to pay the cost of maintaining the classroom facilities included in the project. The notice shall also express the rate in dollars for each one hundred thousand dollars of the county auditor's ~~appraised~~ market value.

The form of the ballot to be used at such election shall be:

"Shall a levy of taxes be made for a period of _____ (here insert the number of years, which shall not be less than the number required by division (F) of section 3318.051 of the Revised Code) years to benefit the _____ (here insert name of school district) school district, the proceeds of which shall be used to pay the cost of maintaining (or upgrading if approved by the Ohio facilities construction commission) the classroom facilities included in the project, that the county auditor estimates will collect $_____ annually, at the rate of _____ (here insert the number of mills, which shall not be less than one-half mill) mills for each $1 of taxable value, which amounts to $_____ for each $100,000 of the county auditor's ~~appraised~~ market value?

	FOR THE TAX LEVY
	AGAINST THE TAX LEVY

RM

"

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for expenditure pursuant to sections 3318.01 to 3318.20 or sections 3318.40 to 3318.45 of the Revised Code.

(D) Pursuant to appropriations of the general assembly, any moneys transferred to the commission under division (C)(2) or (3) of this section from a project construction fund for a project under sections 3318.40 to 3318.45 of the Revised Code may be used for future expenditures for projects under sections 3318.40 to 3318.45 of the Revised Code~~, notwithstanding the two per cent annual limit specified~~ in accordance with division (B) of section 3318.40 of the Revised Code.

Sec. 3318.361. A school district board opting to qualify for state assistance pursuant to section 3318.36 of the Revised Code through levying the tax specified in division (D)(2)(a) or (D)(4) of that section shall declare by resolution that the question of a tax levy specified in division (D)(2)(a) or (4), as applicable, of section 3318.36 of the Revised Code shall be submitted to the electors of the school district at the next general or primary election, if there be a general or primary election not less than ninety and not more than one hundred ten days after the day of the adoption of such resolution or, if not, at a special election to be held at a time specified in the resolution which shall be not less than ninety days after the day of the adoption of the resolution and which shall be in accordance with the requirements of section 3501.01 of the Revised Code. Such resolution shall specify both of the following:

(A) That the rate which it is necessary to levy shall be at the rate of not less than one-half mill for each one dollar of taxable value, and that such tax shall be levied for a period of twenty-three years;

(B) That the proceeds of the tax shall be used to pay the cost of maintaining the classroom facilities included in the project or upgrading those facilities if approved by the Ohio facilities construction commission.

A copy of such resolution shall after its passage and not less than ninety days prior to the date set therein for the election be certified to the county board of elections.

Notice of the election shall include the levy's estimated annual collections, the fact that the tax levy shall be at the rate of not less than one-half mill for each one dollar of taxable value for a period of twenty-three years, and that the proceeds of the tax shall be used to pay the cost of maintaining or upgrading the classroom facilities included in the project. The notice shall also express the rate in dollars for each one hundred thousand dollars of the county auditor's ~~appraised~~ market value.

RMD

The form of the ballot to be used at such election shall be:

"Shall a levy of taxes be made for a period of twenty-three years to benefit the _____ (here insert name of school district) school district, the proceeds of which shall be used to pay the cost of maintaining (or upgrading if approved by the Ohio facilities construction commission) the classroom facilities included in the project, that the county auditor estimates will collect $_____ annually, at the rate of _____ (here insert the number of mills, which shall not be less than one-half mill) mills for each $1 of taxable value, which amounts to $_____ for each

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\$100,000 of the county auditor's ~~appraised~~ market value?	
	FOR THE TAX LEVY
	AGAINST THE TAX LEVY

RMD

"

Sec. 3318.40. (A)(1) Sections 3318.40 to 3318.45 of the Revised Code apply only to joint vocational school districts.

(2) As used in sections 3318.40 to 3318.45 of the Revised Code:

(a) "Ohio facilities construction commission," "classroom facilities," "project," and "basic project cost" have the same meanings as in section 3318.01 of the Revised Code.

(b) "Acquisition of classroom facilities" means constructing, reconstructing, repairing, or making additions to classroom facilities.

(B) There is hereby established the vocational school facilities assistance program. Under the program, the Ohio facilities construction commission shall provide assistance to joint vocational school districts for the acquisition of classroom facilities suitable to the vocational education programs of the districts in accordance with sections 3318.40 to 3318.45 of the Revised Code. ~~For purposes of the program, beginning July 1, 2003, the~~ The commission ~~annually~~ may set aside ~~up to two per cent~~ a portion of the aggregate amount appropriated to it for classroom facilities assistance projects in the public school building fund, established under section 3318.15 of the Revised Code, and the school building program assistance fund, established under section 3318.25 of the Revised Code, to provide assistance to at least two joint vocational school districts per biennium. The amount set aside for this purpose shall be determined by the commission.

(C) The commission shall not provide assistance for any distinct part of a project under sections 3318.40 to 3318.45 of the Revised Code that when completed will be used exclusively for an adult education program or exclusively for operation of a driver training school for instruction leading to the issuance of a commercial driver's license under Chapter 4506. of the Revised Code, except for life safety items and basic building components necessary for complete and continuous construction or renovation of a classroom facility as determined by the commission.

(D) The commission shall not provide assistance under sections 3318.40 to 3318.45 of the Revised Code to acquire classroom facilities for vocational educational instruction at a location under the control of a school district that is a member of a joint vocational school district. Any assistance to acquire classroom facilities for vocational educational instruction at such location shall be provided to the school district that is a member of the joint vocational school district through other provisions of this chapter when that member school district is eligible for assistance under those provisions.

(E) By September 1, 2003, the commission shall assess the classroom facilities needs of at least five joint vocational school districts, according to the order of priority prescribed in division (B) of section 3318.42 of the Revised Code, and based on the results of those assessments shall

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determine the extent to which amendments to the specifications adopted under section 3318.311 of the Revised Code are warranted. The commission, thereafter, may amend the specifications as provided in that section.

(F) After the commission has conducted the assessments prescribed in division (E) of this section, the commission shall establish, by rule adopted in accordance with section 111.15 of the Revised Code, guidelines for the commission to use in deciding whether to waive compliance with the design specifications adopted under section 3318.311 of the Revised Code when determining the number of facilities and the basic project cost of projects as prescribed in division (A)(1)(a) of section 3318.41 of the Revised Code. The guidelines shall address the following situations:

(1) Under what circumstances, if any, particular classroom facilities are adequate to meet the needs of the school district even though the facilities do not comply with the specifications adopted under section 3318.311 of the Revised Code;

(2) Under what circumstances, if any, particular classroom facilities will be renovated or repaired rather than replaced by construction of new facilities.

Sec. 3318.45. (A) Unless division (B) of section 3318.44 of the Revised Code applies, if a joint vocational school district board of education proposes to issue securities to generate all or part of the school district's portion of the basic project cost of the school district's project under sections 3318.40 to 3318.45 of the Revised Code, the school district board shall adopt a resolution in accordance with Chapter 133. and section 3311.20 of the Revised Code. Unless the school district board seeks authority to issue securities in more than one series, the school district board shall adopt the form of the ballot prescribed in section 133.18 of the Revised Code.

(B) If authority is sought to issue bonds in more than one series, the form of the ballot shall be:

"Shall bonds be issued by the _____ (here insert name of joint vocational school district) joint vocational school district to pay the local share of school construction under the State of Ohio Joint Vocational School Facilities Assistance Program in the total principal amount of $_____ (total principal amount of the bond issue), to be issued in _____ (number of series) series, each series to be repaid annually over not more than _____ (maximum number of years over which the principal of each series may be paid) years, and an annual levy of property taxes be made outside the ten-mill limitation to pay the annual debt charges on the bonds and on any notes issued in anticipation of the bonds, at a rate estimated by the county auditor to average over the repayment period of each series as follows: _____ [insert the following for each series: "the _____ series, in a principal amount of $_____, that the county auditor estimates will require _____ mills for each $1 of taxable value, which amounts to $_____ for each $100,000 of the county auditor's ~~appraised~~ market value, commencing in _____ and first payable in _____"]?

	For the bond issue

RMD

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	Against the bond issue

" RMD

(C) If it is necessary for the school district to acquire a site for the classroom facilities to be acquired pursuant to sections 3318.40 to 3318.45 of the Revised Code, the district board may propose either to issue bonds of the board or to levy a tax to pay for the acquisition of such site and may combine the question of doing so with the question specified by reference in division (A) of this section or the question specified in division (B) of this section. Bonds issued under this division for the purpose of acquiring a site are a general obligation of the school district and are Chapter 133. securities.

The form of that portion of the ballot to include the question of either issuing bonds or levying a tax for site acquisition purposes shall be one of the following:

(1) "Shall bonds be issued by the _____ (here insert name of the joint vocational school district) joint vocational school district to pay costs of acquiring a site for classroom facilities under the State of Ohio Joint Vocational School Facilities Assistance Program in the principal amount of $_____ (here insert principal amount of the bond issue), to be repaid annually over a maximum period of _____ (here insert maximum number of years over which the principal of the bonds may be paid) years, and an annual levy of property taxes be made outside the ten-mill limitation, estimated by the county auditor to average over the repayment period of the bond issue _____ mills for each $1 of taxable value, which amounts to $_____ for each $100,000 of the county auditor's ~~appraised~~ market value, to pay the annual debt charges on the bonds and to pay debt charges on any notes issued in anticipation of the bonds?"

(2) "Shall an additional levy of taxes outside the ten-mill limitation be made for the benefit of the _____ (here insert name of the joint vocational school district) joint vocational school district for the purpose of acquiring a site for classroom facilities in the sum of $_____ (here insert annual amount the levy is to produce) estimated by the county auditor to collect $_____ annually and to average _____ mills for each $1 of taxable value, which amounts to $_____ for each $100,000 of the county auditor's ~~appraised~~ market value, for a period of _____ (here insert number of years the millage is to be imposed) years?"

Where it is necessary to combine the question of issuing bonds of the joint vocational school district as described in division (A) of this section with the question of issuing bonds of the school district for acquisition of a site, the question specified in that division to be voted on shall be "For the bond issues" and "Against the bond issues."

Where it is necessary to combine the question of issuing bonds of the joint vocational school district as described in division (A) of this section with the question of levying a tax for the acquisition of a site, the question specified in that division to be voted on shall be "For the bond issue and the tax levy" and "Against the bond issue and the tax levy."

(D) Where the school district board chooses to combine a question specified in this section with any of the additional questions described in division (C) of section 3318.44 of the Revised

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Code, the question to be voted on shall be "For the bond issues and the tax levies" and "Against the bond issues and the tax levies."

(E) If a majority of those voting upon a proposition prescribed in this section which includes the question of issuing bonds vote in favor of that issuance and if the agreement prescribed in section 3318.08 of the Revised Code has been entered into, the school district board may proceed under Chapter 133. of the Revised Code with the issuance of bonds or bond anticipation notes in accordance with the terms of the agreement.

Sec. 3318.48. (A) When all of the following have occurred, a project undertaken by a school district pursuant to this chapter shall be considered complete and the Ohio facilities construction commission shall issue a certificate of completion to the district board of education:

(1) All facilities to be constructed under the project, as specified in the project agreement entered into under section 3318.08 of the Revised Code, have been completed and the board has received a permanent certificate of occupancy for each of those facilities.

(2) The commission has issued certificates of contract completion on all prime construction contracts entered into by the board under section 3318.10 of the Revised Code.

(3) The commission has completed a final accounting of the district's project construction fund and has determined that all payments from the fund were made in compliance with all policies of the commission.

(4) Any litigation concerning the project has been finally resolved with no chance of appeal.

(5) All construction management services typically provided by the commission to school districts have been delivered and the commission has canceled any remaining encumbrance of funds for those services.

(B) The commission may issue a certificate of completion to a district board prior to all of the conditions described in division (A) of this section being satisfied, if the commission determines that the circumstances preventing the conditions from being satisfied are so minor in nature that the project should be considered complete. When issuing a certificate of completion under this division, the commission may specify any of the following:

(1) Any construction or work that has yet to be completed and the manner in which the board shall oversee its completion, which may include procedures for reporting progress to the commission and for accounting of expenditures;

(2) Terms and conditions for the resolution of any pending litigation;

(3) Any remaining responsibilities of the construction manager regarding the project.

(C) The commission may issue a certificate of completion to a district board that does not voluntarily participate in the process of closing out the district's project, if the construction manager for the project verifies that all facilities to be constructed under the project, as specified in the project agreement entered into under section 3318.08 of the Revised Code, have been completed and the commission determines that those facilities have been occupied for at least one year. In that case, all funds due to the commission under division (C) of section 3318.12 of the Revised Code shall be

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providing valuable research opportunities to faculty and post-graduate students.

(B) The chancellor shall do all of the following:

(1) Award competitive research grants to faculty and post-graduate students whose research aligns with the biennial research agenda established under division (A) of this section. Grants shall be awarded in a tiered structure based on project scope and complexity. A grant award shall not exceed ten thousand dollars. Fifty per cent of funding shall be disbursed upon grant approval, with the remaining balance released upon successful completion of the research and submission of the final report. RMD RMD

(2) Establish a clear rubric to evaluate proposed research projects that contains a peer-reviewed process, involving both academic experts and relevant practitioners;

(3) Manage the grant process and disseminate research findings through the department's web site, policy briefs, annual presentations to the standing committees of each house of the general assembly that consider higher education legislation, and community forums.

Sec. 3333.96. (A) The strategic square footage reduction fund is created in the state treasury. The fund shall consist of money credited or transferred to it and grants, gifts, and contributions made directly to it. In addition to any such money, gift, or contribution, funds may be transferred from the Ohio tuition trust reserve fund to the strategic square footage reduction fund, in accordance with section 3334.11 of the Revised Code.

(B) The strategic square footage reduction fund shall be used to make revolving loans to state institutions of higher education, as defined in section 3345.011 of the Revised Code, that enable the voluntary reduction of physical square footage.

(C) The chancellor of higher education shall administer and award, in consultation with the Ohio facilities construction commission, the revolving loans described in division (B) of this section. The chancellor, in consultation with the commission, shall establish all of the following:

(1) Procedures and forms by which state institutions of higher education may apply for a loan;

(2) A competitive process for ranking applicants and awarding the loans, with priority consideration given to state institutions of higher education that have experienced a decrease in their general student populations, as determined by the chancellor;

(3) Procedures and timelines for distributing loans and collecting payments for the strategic square footage reduction fund.

(D) Each state institution of higher education shall include in its application all of the following:

(1) The extent to which the square footage may have value if sold or reallocated to serve other purposes, which may include kindergarten through twelve, career-technical, or adult educational purposes, community interests, or business and industry partnerships;

(2) The relative age and condition of the facilities to be deconstructed;

(3) Historical enrollment patterns as well as future enrollment projections;

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divisions (A)(1) to (3) of this section, the proceeds of the levy or issue may be used solely within the county or counties in which the tax is levied ~~and~~. If the levy is for the purpose described in division (A)(4) of this section, the resolution shall declare that the proceeds of the levy shall be used for costs associated with operations in the county in which the tax is levied. The resolution shall also state, regardless of the purposes for which the tax is levied, the term of the tax, which may be for any term authorized for a tax levied under section 3354.12 of the Revised Code. The question of such a tax may not be submitted at more than two special elections held in any one calendar year. Levies for a continuing period of time adopted under this section may be reduced in accordance with section 5705.261 of the Revised Code.

The election shall be held, canvassed, and certified in the manner provided for the submission of a tax levy under section 3354.12 of the Revised Code. A tax levied under this section may be renewed in the same manner as a tax levied under section 3354.12 of the Revised Code ~~or replaced in accordance with section 5705.192 of the Revised Code~~.

If electors approve the levy, the board of trustees may anticipate a fraction of the proceeds of the levy and may, from time to time, issue anticipation notes in the same manner and subject to the same limitations provided under section 3354.12 of the Revised Code.

(B) In accordance with Chapter 133. of the Revised Code, the board of trustees of a state community college district may adopt and certify a resolution to the board of elections of one or more of the counties comprising the district directing the board of elections to place on the ballot at any election authorized under section 133.18 of the Revised Code both of the following questions:

(1) The question of issuing bonds for paying all or part of the cost of the following:

(a) The purchase of sites in that county or those counties;

(b) The erection, furnishings, and equipment of buildings in that county or those counties;

(c) The acquisition or construction of any property in that county or those counties which the board of trustees is authorized to acquire or construct and which has an estimated life or usefulness of five years or more as certified by the treasurer of the board of trustees.

(2) The question of levying a tax in excess of the ten-mill limitation on all the taxable property in that county or those counties to pay the interest on and retire any bonds approved by the electors under division (B)(1) of this section.

The election shall be held, canvassed, and certified in the manner provided for the submission of a bond issuance and tax levy under section 3354.11 of the Revised Code. Bonds approved by electors under division (B)(1) of this section may be issued for one or more improvements which the district is authorized to acquire or construct, notwithstanding the fact that such improvements may not be for more than one purpose under Chapter 133. of the Revised Code.

Notes may be issued in anticipation of any bonds that may be approved by the electors under division (B)(1) of this section in the manner provided under section 133.22 of the Revised Code.

For the purpose of applying Chapter 133. of the Revised Code to division (B) of this section, the treasurer of the state community college district shall be considered to be the district's fiscal

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Sec. 3375.47. A public library created under Chapter 3375. of the Revised Code shall place material related to sexual orientation or gender identity or expression in a portion of the public library that is not primarily open to the view of persons under the age of eighteen.

Sec. 3375.92. The fiscal officer of the board of trustees of the regional library system is the treasurer of the organization's funds. Before entering upon their duties, the fiscal officer and the deputy fiscal officer shall execute a bond in an amount and with surety to be approved by the board, and conditioned for the faithful performance of the official duties required of them.

All moneys received by the fiscal officer shall be immediately placed by the fiscal officer in a depository designated by the board. The fiscal officer shall keep an account of the funds credited to the board.

The fiscal officer shall render a monthly statement to the board showing the revenues and receipts from whatever sources derived, the disbursements and the purposes for such disbursements, and the assets and liabilities of the board. At the end of each fiscal year the fiscal officer shall submit to the board, to the state library board and, if requested, to any granting authority, a complete financial statement showing the receipts and expenditures in detail for the entire fiscal year. Such financial records shall be open to public inspection at all reasonable times.

At the expiration of the term of the fiscal officer or before the board of trustees approves the surety of any fiscal officer, the board shall require the fiscal officer to produce all moneys, bonds, or other securities in the fiscal officer's hands, which shall then be counted by the board or a committee of the board~~, or by a representative of the auditor of state~~. A certificate setting forth the exact amount of such money, bonds, or other securities and signed by the persons making such count shall be entered upon the records of the board and shall be prima-facie evidence that the amount stated in such certificate is actually in the treasury at that date.

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Sec. 3379.03. The Ohio arts council shall:

(A) Conduct a survey of the cultural and artistic resources and needs of the state and maintain a continuing inventory of such resources;

(B) Develop a plan for better and fuller use and enjoyment of the state's cultural and artistic resources by all the people of the state;

(C) Assess the role of the arts in the growth and development of the state;

(D) Report at least biennially to the governor and the general assembly on the state of the arts. Such report may include recommendations based on the council's surveys.

(E) ~~Administer the per cent for arts program pursuant to section 3379.10 of the Revised Code;~~

~~(F)~~ Establish guidelines for the administration of the council's duties that pertain to the position of Ohio poet laureate pursuant to section 3379.12 of the Revised Code and for the qualifications of the Ohio poet laureate appointed under that section.

Sec. 3379.12. (A) The position of Ohio poet laureate is hereby created. The Ohio poet laureate shall be appointed by the governor from a list of not less than three candidates

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recommended by the Ohio arts council based on qualifications developed by the arts council under division ~~(F)~~(E) of section 3379.03 of the Revised Code. The arts council shall submit its list of candidates to the governor not less than ninety days prior to the beginning of the Ohio poet laureate's term of office.

(B) The term of office for the Ohio poet laureate shall be for two years. The initial term shall begin on January 1, 2016.

(C) In the event of the death, resignation, or any other vacancy or inability to perform the duties of Ohio poet laureate during an individual's unexpired term of office, not later than sixty days after the vacancy occurs, the Ohio arts council shall recommend a candidate to the governor to serve as poet laureate for the remainder of that unexpired term of office.

(D) An individual may be reappointed to subsequent terms of office, at the discretion of the governor.

Sec. 3381.03. Any county, or any two or more counties, municipal corporations, or townships, or any combination of these may create a regional arts and cultural district by the adoption of a resolution or ordinance by the board of county commissioners of each county, the legislative authority of each municipal corporation, and the board of township trustees of each township that desires to create or to join in the creation of the district. The resolution or ordinance shall state all of the following:

(A) The purposes for the creation of the district;

(B) The counties, municipal corporations, or townships that are to be included in the district;

(C) The official name by which the district shall be known;

(D) The location of the principal office of the district or the manner in which the location shall be selected;

(E) Subject to section 3381.05 of the Revised Code, the number, term, and compensation, which shall not exceed the sum of fifty dollars for each board and committee meeting attended by a member, of the members of the board of trustees of the district;

(F) Subject to section 3381.05 of the Revised Code, the manner in which members of the board of trustees of the district shall be appointed; the method of filling vacancies; and the period, if any, for which a trustee continues in office after expiration of the trustee's term pending the appointment of the trustee's successor;

(G) The manner of apportioning expenses of the district among the participating counties, municipal corporations, and townships.

The resolution or ordinance may also provide that the authority of the districts to make grants under section 3381.20 of the Revised Code may be totally or partially delegated to one or more area arts councils, as defined in section 757.03 of the Revised Code, located within the district.

The district provided for in the resolution or ordinance shall be created upon the adoption of the resolution or ordinance by the board of county commissioners of each county, the legislative authority of each municipal corporation, and the board of township trustees of each township

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enumerated in the resolution or ordinance. The resolution or ordinance may be amended to include additional counties, municipal corporations, or townships or for any other purpose by the adoption of an amendment by the board of county commissioners of each county, the legislative authority of each municipal corporation, and the board of township trustees of each township that has created or joined or proposes to join the district.

After each county, municipal corporation, and township has adopted a resolution or ordinance approving inclusion of additional counties, municipal corporations, or townships in the district, a copy of the resolution or ordinance shall be filed with the clerk of the board of the county commissioners of each county, the clerk of the legislative authority of each municipal corporation, and the fiscal officer of the board of trustees of each township proposed to be included in the district. The inclusion is effective when all such filing is completed unless the district to which territory is to be added has authority to levy an ad valorem tax on property within its territory, in which event the inclusion shall become effective upon voter approval of the joinder and the tax.

If a tax on property is to be levied, the board and the county auditor shall proceed in the same manner as required for a tax levy under section 5705.03 of the Revised Code, except that the levy's annual collections shall be estimated assuming that the additional territory has been added to the district. The board of trustees shall promptly certify the proposal and the auditor's certification to the board or boards of elections for the purpose of having the proposal placed on the ballot at the next general or primary election that occurs not less than sixty days after the date of the meeting of the board of trustees, or at a special election held on a date specified in the certification that is not less than sixty days after the date of the meeting of the board. If territory of more than one county, municipal corporation, or township is to be added to the regional arts and cultural district, the electors of the territories of the counties, municipal corporations, or townships which are to be added shall vote as a district, and the outcome of the election shall be determined by the vote cast in the entire district. Upon certification of a proposal to the board or boards of elections pursuant to this section, the board or boards of elections shall make the necessary arrangements for the submission of the questions to the electors of the territory to be added to the district, and the election shall be held, canvassed, and certified in the manner provided for the submission of tax levies under section 5705.19 of the Revised Code, except that the question appearing on the ballot shall read:

"Shall the territory within the _____ (name or names of political subdivisions to be joined) be added to _____ (name) regional arts and cultural district? And shall a property tax that the county auditor estimates will collect $_____ annually at a rate not exceeding _____ mills for each $1 of taxable value, which amounts to $_____ (effective rate) for each $100,000 of the county auditor's ~~appraised~~ market value, be levied for purposes of such district?"

If the question is approved by a majority of the electors voting on the question, the joinder is effective immediately, and the district may extend the levy of the tax against all the taxable property within the territory that has been added. If the question is approved at a general election or at a

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special election occurring prior to a general election but after the fifteenth day of July in any calendar year, the district may amend its budget and resolution adopted pursuant to section 5705.34 of the Revised Code, and the levy shall be placed on the current tax list and duplicate and collected as other taxes are collected from all taxable property within the territory of the district, including the territory added as a result of the election.

The territory of a district shall be coextensive with the territory of the counties, municipal corporations, and townships included within the district, provided that the same territory may not be included in more than one regional arts and cultural district, and provided, that if a district includes only a portion of an entire county, a district may be created in the remaining portion of the same county by resolution of the board of county commissioners acting alone or in conjunction with municipal corporations and townships as provided in this section.

As used in this section, "the county auditor's ~~appraised~~ market value" and "effective rate" have the same meanings as in section 5705.01 of the Revised Code.

Sec. 3381.11. The board of trustees of a regional arts and cultural district or any officer or employee designated by such board may make any contract for the purchase of supplies or material or for labor for any work, under the supervision of the board, the cost of which shall not exceed ten thousand dollars. When an expenditure, other than for the acquisition of real estate, the discharge of noncontractual claims, personal services, or for the product or services of public utilities, exceeds ten thousand dollars, such expenditure shall be made only after a notice calling for bids has been published once a week for two consecutive weeks in one newspaper of general circulation within the territory of the district or as provided in section 7.16 of the Revised Code. The board may then let said contract to the lowest and best bidder, who shall give a good and approved bond with ample security conditioned on the carrying out of the contract. Such contract shall be in writing and shall be accompanied by or shall refer to plans and specifications for the work to be done, approved by the board. The plans and specifications shall at all times be made and considered part of the contract. The contract shall be approved by the board and signed on behalf of the district and by the contractor. No sale of any real or personal property or a lease thereof having a term thereof in excess of five years shall be made except with the highest and best bidder after publication of notice for bids in the manner above provided.

Competitive bidding under this section is not required when:

(A) The board, by a two-thirds affirmative vote of its members, determines that a real and present emergency exists and such determination and the reasons therefor are entered in the proceedings of the board, when:

(1) The estimated cost is less than fifteen thousand dollars; or

(2) There is actual physical damage to structures or equipment.

(B) Such purchase consists of supplies or a replacement or supplemental part or parts for a product or equipment owned or leased by the district and the only source of supply for such supplies, part, or parts is limited to a single supplier;

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(J) "Nonpartisan candidate" means any candidate whose name is required, pursuant to section 3505.04 of the Revised Code, to be listed on the nonpartisan ballot, including all candidates for judge of a municipal court, county court, or court of common pleas, ~~for member of any board of education,~~ for municipal or township offices in which primary elections are not held for nominating candidates by political parties, and for offices of municipal corporations having charters that provide for separate ballots for elections for these offices.

(K) "Party candidate" means any candidate who claims to be a member of a political party and who has been certified to appear on the office-type ballot at a general or special election as the nominee of a political party because the candidate has won the primary election of the candidate's party for the public office the candidate seeks, has been nominated under section 3517.012, or is selected by party committee in accordance with section 3513.31 of the Revised Code.

(L) "Officer of a political party" includes, but is not limited to, any member, elected or appointed, of a controlling committee, whether representing the territory of the state, a district therein, a county, township, a city, a ward, a precinct, or other territory, of a major or minor political party.

(M) "Question or issue" means any question or issue certified in accordance with the Revised Code for placement on an official ballot at a general or special election to be held in this state.

(N) "Elector" or "qualified elector" means a person having the qualifications provided by law to be entitled to vote.

(O) "Voter" means an elector who votes at an election.

(P) "Voting residence" means that place of residence of an elector which shall determine the precinct in which the elector may vote.

(Q) "Precinct" means a district within a county established by the board of elections of such county within which all qualified electors having a voting residence therein may vote at the same polling place.

(R) "Polling place" means that place provided for each precinct at which the electors having a voting residence in such precinct may vote.

(S) "Board" or "board of elections" means the board of elections appointed in a county pursuant to section 3501.06 of the Revised Code.

(T) "Political subdivision" means a county, township, city, village, or school district.

(U) "Election officer" or "election official" means any of the following:

(1) Secretary of state;

(2) Employees of the secretary of state serving the division of elections in the capacity of attorney, administrative officer, administrative assistant, elections administrator, office manager, or clerical supervisor;

(3) Director of a board of elections;

(4) Deputy director of a board of elections;

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lawful duties of the secretary of state or of any board of elections, the secretary of state may, on the secretary of state's motion, be made a party.

The secretary of state may apply to any court that is hearing a case in which the secretary of state is a party, for a change of venue as a substantive right, and the change of venue shall be allowed, and the case removed to the court of common pleas of an adjoining county named in the application or, if there are cases pending in more than one jurisdiction that involve the same or similar issues, the court of common pleas of Franklin county.

Public high schools and vocational schools, public libraries, and the office of a county treasurer shall implement voter registration programs as directed by the secretary of state pursuant to this section.

Sec. 3501.055. (A) There is in the office of the secretary of state the election integrity unit.

(B) Under the direction of the secretary of state, the election integrity unit shall do all of the following:

(1) Investigate alleged violations of Title XXXV of the Revised Code on the unit's own initiative, upon receiving a complaint under this section, or upon the filing of a complaint with the secretary of state under section 3517.16 of the Revised Code;

(2) Allow the public to submit allegations of violations of Title XXXV of the Revised Code to the unit;

(3) Submit a report to the governor and the general assembly not later than the fifteenth day of January of each year. The report shall include all of the following with respect to the previous calendar year:

(a) The number of allegations the unit received from members of the public;

(b) The number of allegations the unit investigated on its own initiative;

(c) The number of allegations the unit referred to another agency for further investigation or prosecution;

(d) All of the following concerning each allegation:

(i) The general nature of the allegation;

(ii) The county in which the violation is alleged to have occurred;

(iii) Whether the allegation has been referred to another agency for further investigation or prosecution, and if so, to which agency;

(iv) The current status of the investigation or any resulting criminal or civil proceeding.

(C) In performing its duties, the election integrity unit may administer oaths, issue subpoenas, summon witnesses, compel the production of books, papers, records, and other evidence, and hold hearings.

(D) Within one year after receiving a referral for further investigation or prosecution from the election integrity unit, the prosecuting attorney shall either prosecute the violation or provide to the election integrity unit a written statement explaining the reason for declining to prosecute the referral or requesting any additional evidence needed to meet the prima facie standard established

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under section 3599.42 of the Revised Code. If the prosecuting attorney declines to prosecute the violation within one year after receiving the referral, the election integrity unit may refer the violation to the attorney general for further investigation or prosecution. If the prosecuting attorney or the attorney general requests additional evidence, the election integrity unit shall provide such evidence, if available, within ninety days after receiving the request. Within one hundred eighty days after receiving the additional evidence, the prosecuting attorney either shall prosecute the violation or provide a written statement to the election integrity unit explaining a reason for declining to prosecute. If the prosecuting attorney fails to provide this statement or prosecute within one hundred eighty days after receiving the additional evidence, the election integrity unit may refer the violation to the attorney general for further investigation or prosecution.

Sec. 3501.12. (A) The annual compensation of members of the board of elections shall be determined on the basis of the population of the county according to the next preceding federal census, and shall be paid monthly out of the appropriations made to the board and upon vouchers or payrolls certified by the chairperson, or a member of the board designated by it, and countersigned by the director or in the director's absence by the deputy director. Upon presentation of any such voucher or payroll, the county auditor shall issue a warrant upon the county treasurer for the amount thereof as in the case of vouchers or payrolls for county offices and the treasurer shall pay such warrant.

(B) In calendar year 2018, the amount of annual compensation of each member of the board of elections shall be the greater of the following:

(1) The sum of the following:

(a) One hundred two dollars and forty-one cents for each full one thousand of the first one hundred thousand population;

(b) Forty-eight dollars and seventy-nine cents for each full one thousand of the second one hundred thousand population;

(c) Twenty-six dollars and fifty cents for each full one thousand of the third one hundred thousand population;

(d) Eight dollars and thirteen cents for each full one thousand above three hundred thousand population.

(2) Six thousand dollars.

(C) The annual compensation of each member of the board shall be computed after increasing the dollar amounts specified in divisions (B)(1) and (2) of this section as follows:

(1) In calendar year 2019 and in each calendar year thereafter through calendar year 20282025, ~~the annual compensation of each member of the board shall be computed after increasing the dollar amounts specified in divisions (B)(1) and (2) of this section~~ by one and three-quarters per cent;

(2) In calendar year 2026 and in each calendar year thereafter through calendar year 2029, by five per cent.

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the precinct election official under division (B) or (C) of this section.

(4) Division (F)(1) of this section does not apply to either of the following:

(a) Election officials;

(b) Public school teachers.

(5) Nothing in division (F)(1) of this section supersedes or negates any provision of a collective bargaining agreement in effect under Chapter 4117. of the Revised Code.

(6) If a board of county commissioners, legislative authority of a political subdivision, or head of a state agency fails to set forth any terms and conditions under division (F)(1) of this section, an employee of an entity or court described in division (F)(1)(a) of this section, of an entity of a political subdivision described in division (F)(1)(b) of this section, or of a state agency as defined in section 1.60 of the Revised Code may use personal leave, vacation leave, or compensatory time, or take unpaid leave, to serve as a precinct election official on the day of an election.

(G) The board of elections may withhold the compensation of any precinct election official for failure to obey the instructions of the board or to comply with the law relating to the duties of a precinct election official. Any payment a precinct election official is entitled to receive under section 3501.36 of the Revised Code is in addition to the compensation the official is entitled to receive under this section.

Sec. 3505.03. (A) On the office type ballot shall be printed the names of all candidates for election to offices, except the office of judge of a municipal court, county court, or court of common pleas, who were nominated at the most recent primary election as candidates of a political party or who were nominated in accordance with section 3513.02 of the Revised Code, and the names of all candidates for election to offices who were nominated by nominating petitions, except candidates for the office of judge of a municipal court, county court, or court of common pleas, ~~for member of the state board of education,~~ ~~for member of a board of education,~~ for municipal offices, and for township offices. RMD

(B) The face of the ballot below the stub shall be substantially in the following form:

"OFFICIAL OFFICE TYPE BALLOT

(1) To vote for a candidate record your vote in the manner provided next to the name of such candidate.

(2) If you tear, soil, deface, or erroneously mark this ballot, return it to the precinct election officers or, if you cannot return it, notify the precinct election officers, and obtain another ballot."

(C) The order in which the offices shall be listed on the ballot shall be prescribed by, and certified to each board of elections by, the secretary of state; provided that for state, district, and county offices the order from top to bottom shall be as follows: governor and lieutenant governor, attorney general, auditor of state, secretary of state, treasurer of state, chief justice of the supreme court, justice of the supreme court, United States senator, representative to congress, state senator, state representative, judge of a court of appeals, member of a board of education, county commissioner, county auditor, prosecuting attorney, clerk of the court of common pleas, sheriff, RMD

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county recorder, county treasurer, county engineer, and coroner. The offices of governor and lieutenant governor shall be printed on the ballot in a manner that requires a voter to cast one vote jointly for the candidates who have been nominated by the same political party or petition.

(D) Within the rectangular space within which the title of each judicial office listed in division (C) of this section is printed on the ballot and immediately below the title shall be printed the date of the commencement of the term of the office, if it is a full term, as follows: "Full term commencing _____(Date)_____," or the date of the end of the term of the office, if it is an unexpired term, as follows: "Unexpired term ending _____(Date)_____"

(E)(1) The names of all candidates for an office shall be arranged in a group under the title of that office, and, except for absentee ballots or when the number of candidates for a particular office is the same as the number of candidates to be elected for that office, shall be rotated from one precinct to another. On absentee ballots, the names of all candidates for an office shall be arranged in a group under the title of that office and shall be so alternated that each name shall appear, insofar as may be reasonably possible, substantially an equal number of times at the beginning, at the end, and in each intermediate place, if any, of the group in which such name belongs, unless the number of candidates for a particular office is the same as the number of candidates to be elected for that office.

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(2) Within the rectangular space within which the title of each office for member of a board of education is printed on the ballot shall be printed "For Member of Board of Education," and the number to be elected, directions to the voter as to voting for one, two, or more, and, if the office to be voted for is member of a board of education of a city school district, words shall be printed in said space on the ballot to indicate whether candidates are to be elected from subdistricts or at large.

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(3) The method of printing the ballots to meet the rotation requirement of this section shall be as follows: the least common multiple of the number of names in each of the several groups of candidates shall be used, and the number of changes made in the printer's forms in printing the ballots shall correspond with that multiple. The board of elections shall number all precincts in regular serial sequence. In the first precinct, the names of the candidates in each group shall be listed in alphabetical order. In each succeeding precinct, the name in each group that is listed first in the preceding precinct shall be listed last, and the name of each candidate shall be moved up one place. In each precinct using paper ballots, the printed ballots shall then be assembled in tablets.

(F) Under the name of each candidate nominated at a primary election, nominated by petition under section 3517.012 of the Revised Code, or certified by a party committee to fill a vacancy under section 3513.31 of the Revised Code shall be printed, in less prominent type face than that in which the candidate's name is printed, the name of the political party by which the candidate was nominated or certified. Under the name of each candidate appearing on the ballot who filed a nominating petition and requested a ballot designation as a nonparty candidate under section 3513.257 of the Revised Code shall be printed, in less prominent type face than that in which the candidate's name is printed, the designation of "nonparty candidate." Under the name of each

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candidate appearing on the ballot who filed a nominating petition and requested a ballot designation as an other-party candidate under section 3513.257 of the Revised Code shall be printed, in less prominent type face than that in which the candidate's name is printed, the designation of "other-party candidate." No designation shall appear under the name of a candidate appearing on the ballot who filed a nominating petition and requested that no ballot designation appear under the candidate's name under section 3513.257 of the Revised Code, or who filed a nominating petition and failed to request a ballot designation either as a nonparty candidate or as an other-party candidate under that section.

(G) Except as provided in this section, no words, designations, or emblems descriptive of a candidate or the candidate's political affiliation, or indicative of the method by which the candidate was nominated or certified, shall be printed under or after a candidate's name that is printed on the ballot.

Sec. 3505.04. On the nonpartisan ballot shall be printed the names of all nonpartisan candidates for election to the office of judge of a municipal court, county court, or court of common pleas, ~~the office of member of the state board of education, the~~ ~~office of member of a board of education,~~ municipal or township offices for municipal corporations and townships in which primary elections are not held for nomination of candidates by political parties, and municipal offices of municipal corporations having charters which provide for separate ballots for elections for such municipal offices.

Such ballots shall have printed across the top, and below the stubs, "Official Nonpartisan Ballot."

The order in which the offices are listed on the ballot shall be prescribed by, and certified to each board of elections by, the secretary of state; provided that ~~the office of member of the state board of education~~ county judicial offices shall be listed first on the ballot, ~~then county judicial offices,~~ followed by municipal and township offices, ~~and by offices of member of a board of education,~~ in the order stated.

Within the rectangular space within which the title of each judicial office is printed on the ballot and immediately below such title shall be printed the date of the commencement of the term of the office, if a full term, as follows: "Full term commencing _____(Date)_____," or the date of the end of the term of the office, if an unexpired term, as follows: "Unexpired term ending _____(Date)_____"

~~The secretary of state shall prescribe the information and directions to the voter to be printed on the ballot within the rectangular space in which the title of office of member of the state board of education appears.~~

~~Within the rectangular space within which the title of each office for member of a board of education is printed on the ballot shall be printed "For Member of Board of Education," and the number to be elected, directions to the voter as to voting for one, two, or more, and, if the office to be voted for is member of a board of education of a city school district, words shall be printed in~~

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~~said space on the ballot to indicate whether candidates are to be elected from subdistricts or at large.~~

The names of all nonpartisan candidates for an office shall be arranged in a group under the title of that office, and shall be rotated and printed on the ballot as provided in section 3505.03 of the Revised Code.

No name or designation of any political party nor any words, designations, or emblems descriptive of a candidate or the candidate's political affiliation, or indicative of the method by which such candidate was nominated or certified, shall be printed under or after any nonpartisan candidate's name which is printed on the ballot.

Sec. 3505.06. (A) On the questions and issues ballot shall be printed all questions and issues to be submitted at any one election together with the percentage of affirmative votes necessary for passage as required by law. Such ballot shall have printed across the top thereof, and below the stubs, "Official Questions and Issues Ballot."

(B)(1) Questions and issues shall be grouped together on the ballot from top to bottom as provided in division (B)(1) of this section, except as otherwise provided in division (B)(2) of this section. State questions and issues shall always appear as the top group of questions and issues. In calendar year 1997, the following questions and issues shall be grouped together on the ballot, in the following order from top to bottom, after the state questions and issues:

(a) County questions and issues;

(b) Municipal questions and issues;

(c) Township questions and issues;

(d) School or other district questions and issues.

In each succeeding calendar year after 1997, each group of questions and issues described in division (B)(1)(a) to (d) of this section shall be moved down one place on the ballot except that the group that was last on the ballot during the immediately preceding calendar year shall appear at the top of the ballot after the state questions and issues. The rotation shall be performed only once each calendar year, beginning with the first election held during the calendar year. The rotation of groups of questions and issues shall be performed during each calendar year as required by division (B)(1) of this section, even if no questions and issues from any one or more such groups appear on the ballot at any particular election held during that calendar year.

(2) Questions and issues shall be grouped together on the ballot, from top to bottom, in the following order when it is not practicable to group them together as required by division (B)(1) of this section because of the type of voting machines used by the board of elections: state questions and issues, county questions and issues, municipal questions and issues, township questions and issues, and school or other district questions and issues. The particular order in which each of a group of state questions or issues is placed on the ballot shall be determined by, and certified to each board of elections by, the secretary of state.

(3) Failure of the board of elections to rotate questions and issues as required by division (B)(1) of this section does not affect the validity of the election at which the failure occurred, and is not

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grounds for contesting an election under section 3515.08 of the Revised Code.

(C) The particular order in which each of a group of county, municipal, township, or school district questions or issues is placed on the ballot shall be determined by the board providing the ballots.

(D) The printed matter pertaining to each question or issue on the ballot shall be enclosed at the top and bottom thereof by a heavy horizontal line across the width of the ballot. Immediately below such top line shall be printed a brief title descriptive of the question or issue below it, such as "Proposed Constitutional Amendment," "Proposed Bond Issue," "Proposed Annexation of Territory," "Proposed Increase in Tax Rate," or such other brief title as will be descriptive of the question or issue to which it pertains, together with a brief statement of the percentage of affirmative votes necessary for passage, such as "A sixty-five per cent affirmative vote is necessary for passage," "A majority vote is necessary for passage," or such other brief statement as will be descriptive of the percentage of affirmative votes required.

(E) The questions and issues ballot need not contain the full text of the proposal to be voted upon. A condensed text that will properly describe the question, issue, or an amendment proposed by other than the general assembly shall be used as prepared and certified by the secretary of state for state-wide questions or issues or by the board for local questions or issues. If other than a full text is used, the full text of the proposed question, issue, or amendment together with the percentage of affirmative votes necessary for passage as required by law shall be posted in each polling place in some spot that is easily accessible to the voters.

(F)(1) Except as otherwise provided in division (F)(2) of this section, each question and issue appearing on the questions and issues ballot may be consecutively numbered. The question or issue determined to appear at the top of the ballot may be designated on the face thereof by the Arabic numeral "1" and all questions and issues placed below on the ballot shall be consecutively numbered. Such numeral shall be placed below the heavy top horizontal line enclosing such question or issue and to the left of the brief title thereof.

(2) Beginning with the general election to be held on November 5, 2024, a state question or issue determined to appear at the top of the ballot shall be designated on the face thereof by the Arabic numeral "1" and all state questions and issues placed below on the ballot shall be consecutively numbered. For elections occurring after the general election held on November 5, 2024, a state question or issue determined to appear at the top of the ballot shall be designated on the face thereof by the Arabic numeral that is consecutive to the Arabic numeral of the last state question or issue that appeared on the ballot at the immediately preceding election at which a state question or issue appeared on the ballot and all state questions or issues placed below on the ballot shall be consecutively numbered. Such numeral shall be placed below the heavy top horizontal line enclosing such question or issue and to the left of the brief title thereof. Once a state question or issue appears on the ballot designated by the Arabic numeral "500," the state question or issue appearing at the top of the ballot at the immediately following election at which a state question or issue appears on the ballot shall be designated by the Arabic numeral "1" and all state questions or issues placed below on the ballot shall be consecutively numbered. Such numeral shall be placed below the heavy top horizontal line enclosing such question or issue and to the left of the brief title thereof.

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issue appears on the ballot shall be designated by the Arabic numeral "1." A MD

(G) No portion of a ballot question proposing to levy a property tax in excess of the ten-mill limitation under any section of the Revised Code, including the renewal ~~or replacement~~ of such a levy, may be printed in boldface type or in a font size that is different from the font size of other text in the ballot question. The prohibitions in division (G) of this section do not apply to printed matter either described in division (D) of this section related to such a ballot question or located in the area of the ballot in which votes are indicated for or against that question.

Sec. 3505.33. When the board of elections has completed the canvass of the election returns from the precincts in its county, in which electors were entitled to vote at any general or special election, it shall determine and declare the results of the elections determined by the electors of such county or of a district or subdivision within such county. If more than the number of candidates to be elected to an office received the largest and an equal number of votes, such tie shall be resolved by lot by the chairperson of the board in the presence of a majority of the members of the board. Such declaration shall be in writing and shall be signed by at least a majority of the members of the board. It shall bear the date of the day upon which it is made, and a copy thereof shall be posted by the board in a conspicuous place in its office. The board shall keep such copy posted for a period of at least five days.

Thereupon the board shall promptly certify abstracts of the results of such elections within its county, in such forms as the secretary of state prescribes. Such forms shall be designated and shall contain abstracts as follows:

Form No. 1. An abstract of the votes cast for the office of president and vice-president of the United States.

Form No. 2. An abstract of the votes cast for the office of governor and lieutenant governor, secretary of state, auditor of state, treasurer of state, attorney general, chief justice of the supreme court of Ohio, judge of the supreme court of Ohio, member of the senate of the congress of the United States, member at large of the house of representatives of the congress of the United States, district member of the house of representatives of the congress of the United States, and an abstract of the votes cast upon each question or issue submitted at such election to electors throughout the entire state.

Form No. 3. An abstract of the votes cast for the office of member of the senate of the general assembly, and member of the house of representatives of the general assembly.

Form No. 4. A report of the votes cast for ~~the office of member of the state board of education,~~ judge of the court of appeals, judge of the court of common pleas, judge of the probate court, judge of the county court, county commissioner, county auditor, prosecuting attorney, clerk of the court of common pleas, sheriff, county recorder, county treasurer, county engineer, and coroner.

Form No. 5. A report of the votes cast upon all questions and issues other than such questions and issues which were submitted to electors throughout the entire state.

Form No. 6. A report of the votes cast for municipal offices, judge of the municipal court,

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of party controlling committees shall have their names printed on the official primary ballot by filing a declaration of candidacy and paying the fees specified for the office under divisions (A) and (B) of section 3513.10 of the Revised Code, except that the joint candidates for party nomination to the offices of governor and lieutenant governor shall, for the two of them, file one declaration of candidacy. The joint candidates also shall pay the fees specified for the joint candidates under divisions (A) and (B) of section 3513.10 of the Revised Code.

The secretary of state shall not accept for filing the declaration of candidacy of a candidate for party nomination to the office of governor unless the declaration of candidacy also shows a joint candidate for the same party's nomination to the office of lieutenant governor, shall not accept for filing the declaration of candidacy of a candidate for party nomination to the office of lieutenant governor unless the declaration of candidacy also shows a joint candidate for the same party's nomination to the office of governor, and shall not accept for filing a declaration of candidacy that shows a candidate for party nomination to the office of governor or lieutenant governor who, for the same election, has already filed a declaration of candidacy or a declaration of intent to be a write-in candidate, or has become a candidate by the filling of a vacancy under section 3513.30 of the Revised Code for any other state office or any federal or county office.

No person who seeks party nomination for an office or position at a primary election by declaration of candidacy or by declaration of intent to be a write-in candidate and no person who is a first choice for president of candidates seeking election as delegates and alternates to the national conventions of the different major political parties who are chosen by direct vote of the electors as provided in this chapter shall be permitted to become a candidate by nominating petition, including a nominating petition filed under section 3517.012 of the Revised Code, by declaration of intent to be a write-in candidate, or by filling a vacancy under section 3513.31 of the Revised Code at the following general election for any office other than the ~~office of member of the state board of education, office of member of a city, local, or exempted village board of education, office of member of a governing board of an educational service center, or~~ office of township trustee.

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Sec. 3513.05. (A) Each person desiring to become a candidate for a party nomination at a primary election or for election to an office or position to be voted for at a primary election, except persons desiring to become joint candidates for the offices of governor and lieutenant governor and except as otherwise provided in section 3513.051 of the Revised Code, shall, not later than four p.m. of the ninetieth day before the day of the primary election, file a declaration of candidacy and petition and pay the fees required under divisions (A) and (B) of section 3513.10 of the Revised Code. The declaration of candidacy and all separate petition papers shall be filed at the same time as one instrument. When the offices are to be voted for at a primary election, persons desiring to become joint candidates for the offices of governor and lieutenant governor shall, not later than four p.m. of the ninetieth day before the day of the primary election, comply with section 3513.04 of the Revised Code. The prospective joint candidates' declaration of candidacy and all separate petition papers of candidacies shall be filed at the same time as one instrument. The secretary of state or a

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board of elections shall not accept for filing a declaration of candidacy and petition of a person seeking to become a candidate if that person, for the same election, has already filed a declaration of candidacy or a declaration of intent to be a write-in candidate, or has become a candidate by the filling of a vacancy under section 3513.30 of the Revised Code for any federal, state, or county office, if the declaration of candidacy is for a state or county office, or for any municipal or township office, if the declaration of candidacy is for a municipal or township office.

(B) If the declaration of candidacy declares a candidacy which is to be submitted to electors throughout the entire state, the petition, including a petition for joint candidates for the offices of governor and lieutenant governor, shall be signed by at least one thousand qualified electors who are members of the same political party as the candidate or joint candidates, and the declaration of candidacy and petition shall be filed with the secretary of state; provided that the secretary of state shall not accept or file any such petition appearing on its face to contain signatures of more than three thousand electors.

(C)(1) Except as otherwise provided in this ~~paragraph~~section, if the declaration of candidacy is of one that is to be submitted only to electors within a district, political subdivision, or portion thereof, the petition shall be signed by not less than fifty qualified electors who are members of the same political party as the political party of which the candidate is a member. ~~If~~

(2) If the declaration of candidacy is for party nomination as a candidate for ~~member of the legislative authority of a municipal corporation elected by ward~~any of the following, the petition shall be signed by not less than twenty-five qualified electors who are members of the political party of which the candidate is a member:

(a) Member of the legislative authority of a municipal corporation elected by ward;

(b) Member of a local or exempted village board of education;

(c) Member of a board of education of a city school district having a population of less than twenty thousand, as determined by the most recent federal decennial census.

(D) No such petition, except the petition for a candidacy that is to be submitted to electors throughout the entire state, shall be accepted for filing if it appears to contain on its face signatures of more than three times the minimum number of signatures. When a petition of a candidate has been accepted for filing by a board of elections, the petition shall not be deemed invalid if, upon verification of signatures contained in the petition, the board of elections finds the number of signatures accepted exceeds three times the minimum number of signatures required. A board of elections may discontinue verifying signatures on petitions when the number of verified signatures equals the minimum required number of qualified signatures.

(E) If the declaration of candidacy declares a candidacy for party nomination or for election as a candidate of a minor party, the minimum number of signatures on such petition is one-half the minimum number provided in this section, except that, when the candidacy is one for election as a member of the state central committee or the county central committee of a political party, the minimum number shall be the same for a minor party as for a major party.

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(F) If a declaration of candidacy is one for election as a member of the state central committee or the county central committee of a political party, the petition shall be signed by five qualified electors of the district, county, ward, township, or precinct within which electors may vote for such candidate. The electors signing such petition shall be members of the same political party as the political party of which the candidate is a member.

(G) For purposes of signing or circulating a petition of candidacy for party nomination or election, an elector is considered to be a member of a political party if the elector voted in that party's primary election within the preceding two calendar years, or if the elector did not vote in any other party's primary election within the preceding two calendar years.

(H) If the declaration of candidacy is of one that is to be submitted only to electors within a county, or within a district or subdivision or part thereof smaller than a county, the petition shall be filed with the board of elections of the county. If the declaration of candidacy is of one that is to be submitted only to electors of a district or subdivision or part thereof that is situated in more than one county, the petition shall be filed with the board of elections of the county within which the major portion of the population thereof, as ascertained by the next preceding federal census, is located.

(I) A petition shall consist of separate petition papers, each of which shall contain signatures of electors of only one county. Petitions or separate petition papers containing signatures of electors of more than one county shall not thereby be declared invalid. In case petitions or separate petition papers containing signatures of electors of more than one county are filed, the board shall determine the county from which the majority of signatures came, and only signatures from such county shall be counted. Signatures from any other county shall be invalid.

(J) Each separate petition paper shall be circulated by one person only, who shall be the candidate or a joint candidate or a member of the same political party as the candidate or joint candidates, and each separate petition paper shall be governed by the rules set forth in section 3501.38 of the Revised Code.

(K) The secretary of state shall promptly transmit to each board such separate petition papers of each petition accompanying a declaration of candidacy filed with the secretary of state as purport to contain signatures of electors of the county of such board. The board of the most populous county of a district shall promptly transmit to each board within such district such separate petition papers of each petition accompanying a declaration of candidacy filed with it as purport to contain signatures of electors of the county of each such board. The board of a county within which the major portion of the population of a subdivision, situated in more than one county, is located, shall promptly transmit to the board of each other county within which a portion of such subdivision is located such separate petition papers of each petition accompanying a declaration of candidacy filed with it as purport to contain signatures of electors of the portion of such subdivision in the county of each such board.

(L) All petition papers so transmitted to a board and all petitions accompanying declarations of candidacy filed with a board shall, under proper regulations, be open to public inspection until

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four p.m. of the eightieth day before the day of the next primary election. Each board shall, not later than the seventy-eighth day before the day of that primary election, examine and determine the validity or invalidity of the signatures on the petition papers so transmitted to or filed with it and shall return to the secretary of state all petition papers transmitted to it by the secretary of state, together with its certification of its determination as to the validity or invalidity of signatures thereon, and shall return to each other board all petition papers transmitted to it by such board, together with its certification of its determination as to the validity or invalidity of the signatures thereon. All other matters affecting the validity or invalidity of such petition papers shall be determined by the secretary of state or the board with whom such petition papers were filed.

(M)(1) Protests against the candidacy of any person filing a declaration of candidacy for party nomination or for election to an office or position, as provided in this section, may be filed by any qualified elector who is a member of the same political party as the candidate and who is eligible to vote at the primary election for the candidate whose declaration of candidacy the elector objects to, or by the controlling committee of that political party. The protest shall be in writing, and shall be filed not later than four p.m. of the seventy-fourth day before the day of the primary election. The protest shall be filed with the election officials with whom the declaration of candidacy and petition was filed. Upon the filing of the protest, the election officials with whom it is filed shall promptly fix the time for hearing it, and shall forthwith mail notice of the filing of the protest and the time fixed for hearing to the person whose candidacy is so protested. They shall also forthwith mail notice of the time fixed for such hearing to the person who filed the protest. At the time fixed, such election officials shall hear the protest and determine the validity or invalidity of the declaration of candidacy and petition. If they find that such candidate is not an elector of the state, district, county, or political subdivision in which the candidate seeks a party nomination or election to an office or position, or has not fully complied with this chapter, the candidate's declaration of candidacy and petition shall be determined to be invalid and shall be rejected; otherwise, it shall be determined to be valid. That determination shall be final.

(2) A protest against the candidacy of any persons filing a declaration of candidacy for joint party nomination to the offices of governor and lieutenant governor shall be filed, heard, and determined in the same manner as a protest against the candidacy of any person filing a declaration of candidacy singly.

(N)(1) The secretary of state shall, on the seventieth day before the day of a primary election, certify to each board in the state the forms of the official ballots to be used at the primary election, together with the names of the candidates to be printed on the ballots whose nomination or election is to be determined by electors throughout the entire state and who filed valid declarations of candidacy and petitions.

(2) The board of the most populous county in a district comprised of more than one county but less than all of the counties of the state shall, on the seventieth day before the day of a primary election, certify to the board of each county in the district the names of the candidates to be printed

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on the official ballots to be used at the primary election, whose nomination or election is to be determined only by electors within the district and who filed valid declarations of candidacy and petitions.

(3) The board of a county within which the major portion of the population of a subdivision smaller than the county and situated in more than one county is located shall, on the seventieth day before the day of a primary election, certify to the board of each county in which a portion of that subdivision is located the names of the candidates to be printed on the official ballots to be used at the primary election, whose nomination or election is to be determined only by electors within that subdivision and who filed valid declarations of candidacy and petitions.

Sec. 3513.052. (A) No person shall seek nomination or election to any of the following offices or positions at the same election by filing a declaration of candidacy and petition, a declaration of intent to be a write-in candidate, or a nominating petition, or by becoming a candidate through party nomination in a primary election, or by the filling of a vacancy under section 3513.30 or 3513.31 of the Revised Code:

(1) Two or more state offices;

(2) Two or more county offices;

(3) A state office and a county office;

(4) A federal office and a state or county office;

(5) Any combination of two or more municipal or township offices, positions as a member of a city, local, or exempted village board of education, or positions as a member of a governing board of an educational service center.

(B) The secretary of state or a board of elections shall not accept for filing a declaration of candidacy and petition, a declaration of intent to be a write-in candidate, or a nominating petition of a person seeking to become a candidate if that person, for the same election, has already filed a declaration of candidacy, a declaration of intent to be a write-in candidate, or a nominating petition, or has become a candidate through party nomination at a primary election or by the filling of a vacancy under section 3513.30 or 3513.31 of the Revised Code for:

(1) Any federal, state, or county office, if the declaration of candidacy, declaration of intent to be a write-in candidate, or nominating petition is for a state or county office;

(2) Any municipal or township office, or for member of a city, local, or exempted village board of education, or for member of a governing board of an educational service center, if the declaration of candidacy, declaration of intent to be a write-in candidate, or nominating petition is for a municipal or township office, or for member of a city, local, or exempted village board of education, or for member of a governing board of an educational service center.

(C)(1) If the secretary of state determines, before the day of the primary election, that a person is seeking nomination to more than one office at that election in violation of division (A) of this section, the secretary of state shall do one of the following:

(a) If each office or the district for each office for which the person is seeking nomination is

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office that is not a federal office. Each board of elections so notified shall vote promptly to disqualify the person as a candidate in accordance with the order of the secretary of state. If the person sought nomination at a primary election and has not yet been issued a certificate of nomination, the board shall not issue that certificate for that person for any office that is not a federal office.

(E) When a person is disqualified as a candidate under division (C) or (D) of this section, on or before the seventieth day before the day of the applicable election, the board of elections shall remove the person's name from the ballot for any office for which that person has been disqualified as a candidate according to the directions of the secretary of state. When a person is disqualified as a candidate under division (C) or (D) of this section after the seventieth day before the day of the applicable election, the board of elections shall not remove the person's name from the ballot for any office for which that person has been disqualified as a candidate. The board of elections shall post a notice at each polling location on the day of the applicable election, and shall enclose with each absent voter's ballot given or mailed after the candidate is disqualified, a notice that votes for the person for the office for which the person has been disqualified as a candidate will be void and will not be counted. If the name is not removed from the ballots before the day of the election, the votes for the disqualified candidate are void and shall not be counted.

(F) Any vacancy created by the disqualification of a person as a candidate under division (C) or (D) of this section may be filled in the manner provided for in sections 3513.30 and 3513.31 of the Revised Code.

(G) Nothing in this section or section 3513.04, 3513.041, 3513.05, 3513.251, 3513.253, ~~3513.254, 3513.255,~~ 3513.257, ~~3513.259,~~ or 3513.261 of the Revised Code prohibits, and the secretary of state or a board of elections shall not disqualify, a person from being a candidate for an office, if that person timely withdraws as a candidate for any offices specified in division (A) of this section for which that person first sought to become a candidate by filing a declaration of candidacy and petition, a declaration of intent to be a write-in candidate, or a nominating petition, by party nomination in a primary election, or by the filling of a vacancy under section 3513.30 or 3513.31 of the Revised Code.

(H) As used in this section:

(1) "State office" means the offices of governor, lieutenant governor, secretary of state, auditor of state, treasurer of state, attorney general, ~~member of the state board of education,~~ member of the general assembly, chief justice of the supreme court, and justice of the supreme court.

(2) "Timely withdraws" means either of the following:

(a) Withdrawing as a candidate before the applicable deadline for filing a declaration of candidacy, declaration of intent to be a write-in candidate, or nominating petition for the subsequent office for which the person is seeking to become a candidate at the same election;

(b) Withdrawing as a candidate before the applicable deadline for the filling of a vacancy under section 3513.30 or 3513.31 of the Revised Code, if the person is seeking to become a

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national convention of political parties, member of the state central committee of a political party, or member of the county central committee of a political party.

(D) All fees required under division (A) of this section immediately shall be paid by the officer receiving them into the state treasury to the credit of the general revenue fund, in the case of fees received by the secretary of state, and into the county treasury to the credit of the county general fund, in the case of fees received by a board of elections.

(E) The officer who receives a fee required under division (B) of this section immediately shall pay the fee to the credit of the Ohio ~~elections~~ election integrity commission fund created ~~by division (I) of~~ under section ~~3517.152~~ 111.29 of the Revised Code.

(F)(1) In no case shall a fee paid under this section be returned to a candidate.

(2) Whenever a section of law refers to a filing fee to be paid by a candidate or by a committee proposing a ballot question or issue to be submitted to the electors, that fee includes the fees required under divisions (A) and (B) of this section.

(G) As used in divisions (A) and (B) of this section, "statewide office" means the office of secretary of state, auditor of state, treasurer of state, attorney general, justice and chief justice of the supreme court, and member of the United States senate.

Sec. 3513.19. (A) It is the duty of any precinct election official, whenever any such official doubts that a person attempting to vote at a primary election is legally entitled to vote at that election, to challenge the right of that person to vote. The right of a person to vote at a primary election may be challenged upon the following grounds:

(1) That the person whose right to vote is challenged is not a legally qualified elector;

(2) That the person has received or has been promised some valuable reward or consideration for the person's vote;

(3) That the person is not affiliated with or is not a member of the political party whose ballot the person desires to vote. Such party affiliation shall be determined by examining the elector's voting record for the current year and the immediately preceding two calendar years as shown on the voter's registration card, using the standards of affiliation specified in ~~the seventh paragraph~~ division (G) of section 3513.05 of the Revised Code. Division (A)(3) of this section and ~~the seventh paragraph~~ division (G) of section 3513.05 of the Revised Code do not prohibit a person who holds an elective office for which candidates are nominated at a party primary election from doing any of the following:

(a) If the person voted as a member of a different political party at any primary election within the current year and the immediately preceding two calendar years, being a candidate for nomination at a party primary held during the times specified in division (C)(2) of section 3513.191 of the Revised Code provided that the person complies with the requirements of that section;

(b) Circulating the person's own petition of candidacy for party nomination in the primary election.

(B) When the right of a person to vote is challenged upon the ground set forth in division (A)

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(3) of this section, membership in or political affiliation with a political party shall be determined by the person's statement, made under penalty of election falsification, that the person desires to be affiliated with and supports the principles of the political party whose primary ballot the person desires to vote.

Sec. 3517.01. (A)(1) A political party within the meaning of Title XXXV of the Revised Code is any group of voters that meets either of the following requirements:

(a) Except as otherwise provided in this division, at the most recent regular state election, the group polled for its candidate for governor in the state or nominees for presidential electors at least three per cent of the entire vote cast for that office. A group that meets the requirements of this division remains a political party for a period of four years after meeting those requirements.

(b) The group filed with the secretary of state, subsequent to its failure to meet the requirements of division (A)(1)(a) of this section, a party formation petition that meets all of the following requirements:

(i) The petition is signed by qualified electors equal in number to at least one per cent of the total vote for governor or nominees for presidential electors at the most recent election for such office.

(ii) The petition is signed by not fewer than five hundred qualified electors from each of at least a minimum of one-half of the congressional districts in this state. If an odd number of congressional districts exists in this state, the number of districts that results from dividing the number of congressional districts by two shall be rounded up to the next whole number.

(iii) The petition declares the petitioners' intention of organizing a political party, the name of which shall be stated in the declaration, and of participating in the succeeding general election, held in even-numbered years, that occurs more than one hundred twenty-five days after the date of filing.

(iv) The petition designates a committee of not less than three nor more than five individuals of the petitioners, who shall represent the petitioners in all matters relating to the petition. Notice of all matters or proceedings pertaining to the petition may be served on the committee, or any of them, either personally or by registered mail, or by leaving such notice at the usual place of residence of each of them.

(2) No such group of electors shall assume a name or designation that is similar, in the opinion of the secretary of state, to that of an existing political party as to confuse or mislead the voters at an election.

(B) A campaign committee shall be legally liable for any debts, contracts, or expenditures incurred or executed in its name.

(C) Notwithstanding the definitions found in section 3501.01 of the Revised Code, as used in this section and sections 3517.08 to ~~3517.14, 3517.99, and 3517.992~~ 3517.991 of the Revised Code:

(1) "Campaign committee" means a candidate or a combination of two or more persons authorized by a candidate under section 3517.081 of the Revised Code to receive contributions and

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common pleas for temporary or permanent injunctions restraining a violation or threatened violation of its requirements. This action is an additional remedy not dependent on the adequacy of the remedy at law.

Sec. 3701.841. The tobacco use prevention fund is hereby created in the state treasury. The fund shall consist of money deposited by the treasurer of state into the fund from the liquidation, pursuant to Sub. H.B. 544 of the 127th general assembly, of the former tobacco use prevention and control endowment fund and any gifts, grants, or donations received by the director of health for the purposes of the tobacco use prevention fund. ~~All investment earnings of the fund shall be credited to the fund.~~ The treasurer, in consultation with the director, may invest moneys in the fund in accordance with section 135.143 of the Revised Code. Moneys in the fund shall be used to pay outstanding expenses of the former tobacco use prevention and control foundation at the discretion of the director of health pursuant to Sub. H.B. 544 of the 127th general assembly and shall be used in accordance with section 3701.84 of the Revised Code.

Sec. 3701.88. (A) As used in this section:

"340B covered entity" means an entity described in section 340B(a)(4) of the "Public Health Service Act," 42 U.S.C. 256b(a)(4).

"340B drug" means a covered outpatient drug that has been subject to discount pricing under the 340B drug pricing program and is purchased by a 340B covered entity.

"340B drug pricing program" means the federal drug pricing program established under 42 U.S.C. 256b.

"Charity care" means free or discounted health care items and services provided to an individual who meets the 340B covered entity's financial assistance criteria and is unable to pay for the items or services, as reported on the 340B covered entity's medicare cost report.

"Contract pharmacy" means a retail pharmacy under contract with a 340B covered entity to provide 340B drugs to patients on behalf of that covered entity under the 340B drug discount program or contract pharmacy on behalf of the covered entity.

"Low-income patient" means a patient with a household income below two hundred per cent of the federal poverty line.

(B) Not later than July 1, 2026, and not later than the first day of July in each year thereafter, each 340B covered entity shall submit a report to the department of health. The report shall be submitted in the form and manner specified by the department, in consultation with any other agency the department of health determines appropriate. The report shall contain all of the following information for the 340B covered entity and each offsite facility associated with it, from the previous calendar year:

(1) All of the following data, delineated by patient payor type, including private insurance, medicare, medicaid, other third-party payor, uninsured, or self-pay:

(a) The aggregate acquisition cost for all 340B drugs dispensed or administered by the covered entity, associated facility, or contract pharmacy;

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(b) The aggregate payments received from third-party payors, including insurers, for all 340B drugs dispensed or administered by the covered entity, associated facility, or contract pharmacy;

(c) The total number of prescriptions dispensed or administered by the covered entity, associated facility, or contract pharmacy, and the percentage of that total number that were 340B drugs;

(d) The percentage of patients served on a sliding fee scale for 340B drugs that were dispensed or administered at the covered entity, associated facility, or contract pharmacy. RMD

(2) The total operating cost of the covered entity, including an itemized cost report of all of the following:

(a) Implementing a direct pass through of 340B profits to patients, in the form of lower cost-sharing for 340B drugs that are dispensed or administered by the covered entity, associated facility, or contracted pharmacy;

(b) Implementing a sliding fee scale for low-income patients for 340B drugs that are dispensed or administered by the covered entity, associated facility, or contract pharmacy; RMD

(c) The covered entity's charity care costs.

(3) In connection with administering and providing services under the 340B drug pricing program, the total payments made by the covered entity to contract pharmacies, third-party administrators, or any other party or entity.

(4) Information regarding the covered entity's contract pharmacies, including all of the following:

(a) The covered entity's total number of contract pharmacies; RMD

(b) The number of those contract pharmacies that are located outside of this state, including the state where each of those pharmacies are located;

(c) The total number of the covered entity's prescriptions that were filled at a contract pharmacy, the percentage of that number that are contract pharmacies located outside of this state, and the percentage of all of the covered entity's prescriptions that were filled by contract pharmacies; RMD

(d) The total reimbursements paid by the covered entity to contract pharmacies or their affiliates for any 340B drugs dispensed or administered on behalf of the covered entity, and the percentage change in that amount compared to the previous year.

(5) A detailed, itemized accounting of the covered entity's expenditures from 340B drug pricing program profits, including all programs, services, and equipment funded or purchased with those profits. RMD

(C) The department of health shall post the information in the reports required under this section on its public web site.

Sec. 3704.01. As used in this chapter:

(A) "Administrator" means the administrator of the United States environmental protection agency or the chief executive of any successor federal agency responsible for implementation of the

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concerning which a property owner is claiming to be aggrieved or adversely affected.

The rules also shall establish procedures for giving such notice and for conducting the hearing required in rules adopted under division (A)(18) of this section.

(19) Prescribe standards for the regulation of gray water recycling systems;

(20) Prohibit a sewage treatment system from causing a public health nuisance;

(21) Define economic impact for purposes of division (B) of this section and section 3718.022 of the Revised Code;

(22) Establish statistical methods for evaluating sewage treatment system compliance for a twelve inch soil depth credit relative to bacterial parameters, such as fecal coliform and E. coli., that are derived from a minimum of one hundred forty-four consecutive data points. Such statistical methods shall include one of the following:

(a) The upper confidence limit of the mean method using log-transformed data, with the upper confidence limit derived from one of the following:

(i) A two-sided ninety-five per cent confidence interval for the mean and the maximum number of individual data points exceeding the treatment standard being five per cent;

(ii) A two-sided ninety-nine per cent confidence interval for the mean and the maximum number of individual data points exceeding the treatment standard being ten per cent.

(b) Any other statistical method that is equally protective of public health and welfare.

The rule also shall specify that a soil depth credit shall be approved when the upper confidence limit of the mean using log-transformed data is less than the applicable fecal coliform or E. coli. treatment standard set forth in rules adopted in accordance with this division.

The director may adopt other rules under division (A) of this section that the director determines are necessary to implement this chapter and to protect the public health and welfare.

At least sixty days prior to adopting a rule under division (A) of this section, the director shall provide boards of health and any other interested parties an opportunity to comment on the rule.

(B)(1) In accordance with section 3709.20 or 3709.21 of the Revised Code, as applicable, and subject to review by and approval of the director under division (C) of section 3718.05 of the Revised Code, a board of health may adopt rules necessary for the public health providing for more stringent standards than those established in rules adopted by the director under division (A) of this section. In proposing or adopting the rules, a board of health shall consider and document the economic impact of the rules on property owners within the applicable health district.

(2) A board that intends to adopt rules shall notify the department of health of the proposed rules and submit a copy of the proposed rules and the documentation of the economic impact of the rules at least ninety days prior to the proposed date of adoption. The director shall approve or disapprove any such proposed rule within ninety days after receiving a copy of the proposed rule from the board of health.

(3) In reviewing a proposed rule, the director shall approve the rule if all of the following

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apply:

(a) The proposed rule is not in conflict with this chapter or rules adopted under it.

(b) The proposed rule is authorized by division (B) of this section.

(c) The proposed rule is no less stringent than rules adopted by the director.

(d) Unless otherwise authorized by this chapter or rules adopted under it, the proposed rule does not require design changes to a sewage treatment system, or component thereof, that differ from a design authorized in rules adopted under division (A) of this section, including rules adopted under division (A)(1) or (A)(3)(a)(iii) or (iv) of this section, or approved by the director under section 3718.04 of the Revised Code.

(e) The proposed rule does not require operation or maintenance procedures for a sewage treatment system that conflict with operation or maintenance procedures authorized in rules adopted under division (A) of this section, including rules adopted under division (A)(1) or (A)(3)(a)(iii) or (iv) of this section, or approved by the director under section 3718.04 of the Revised Code.

(4) If a board of health fails to submit a proposed rule to the director or fails to demonstrate that the board has considered the economic impact of the proposed rule, the rule shall have no force or effect and is not enforceable.

(C) The director shall not adopt rules under this chapter requiring a soil evaluator or soil scientist to evaluate the soil type and slope with respect to a sewage treatment system or a proposed sewage treatment system. RMD

Sec. 3718.04. (A) A manufacturer seeking approval for the installation and use of a sewage treatment system or a component of a system in this state that differs in design or function from systems or components of systems the use of which is authorized in rules adopted under section 3718.02 of the Revised Code shall request an application form from the department of health. The applicant shall complete the form and include with it all of the information that is required by the department and the sewage treatment system technical advisory committee. The applicant shall submit a completed application and all required information to the director of health.

(B) Upon receipt of an application, the director shall examine the application and all accompanying information to determine if the application is complete. If the director determines that the application is not complete, the director shall notify the applicant not later than sixty days after submission of the application that the application is not complete, provide a description of the information that is missing from the application, and return the application and all accompanying information to the applicant. The applicant may resubmit the application to the director if the application includes the information that was identified by the director. Not later than thirty days after receipt of a complete application, the director shall notify the committee of the complete application and send a copy of the complete application and all accompanying information to the committee together with a request that the committee recommend that the director approve or disapprove the system.

Not later than ninety days after receipt of a complete application, the committee shall

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recommend approval or disapproval of the application and submit its recommendation in writing to the director. The director shall approve or disapprove the application not later than sixty days after the committee submits its recommendation to the director or, if the committee fails to recommend approval or disapproval within the required time, not later than one hundred twenty days after the submission of a complete application. If the director fails to approve or disapprove an application within the required time, the application shall be deemed approved.

(C) In approving or disapproving an application, the director shall use the standards, guidelines, and protocols that the committee developed with the department for that purpose. The director shall not approve an application that fails to comply with those standards, guidelines, and protocols. If the committee recommends approval or disapproval of an application, the director shall consider the committee's recommendation before approving or disapproving the application. If the committee fails to provide advice or if the committee fails to recommend approval or disapproval of the application within the required time, the director may approve or disapprove the application without considering the advice of the committee. The director shall establish and include any appropriate terms and conditions with the approval of a sewage treatment system or component of a system for use in this state. For purposes of establishing soil absorption specifications for a sewage treatment system, the terms and conditions shall include standards regarding the sizing of the system.

(D) If the director approves an application under this section, the director shall notify the applicant in writing. The director also shall notify boards of health in accordance with the procedures established in rules adopted under section 3718.02 of the Revised Code that the sewage treatment system or component of a system that is the subject of the application is approved for statewide use. If the director disapproves an application under this section, the director shall notify the applicant in writing and provide a brief explanation for the disapproval.

(E) Decisions of the director approving or disapproving applications under this section may be appealed in accordance with Chapter 119. of the Revised Code.

(F) No approval shall be required under this section with respect to a sewage treatment system or component of a system that has been approved by the director prior to ~~the effective date of this amendment~~September 17, 2010, unless the manufacturer of the system or component changes the design or seeks modifications to any terms and conditions of the prior approval.

(G) The director may revoke the approval of a sewage treatment system or component of a system if the director finds, based on substantial evidence, that the system or component fails to comply with applicable standards for the system or component. The revocation of an approval under this division may be appealed in accordance with Chapter 119. of the Revised Code.

(H)(1) The director shall not implement or enforce any special device approval or similar policy imposing additional requirements or restrictions on a sewage treatment system or component of a system that combines the treatment of effluent with subsurface dispersal of treated effluent directly to the soil, sand bed, or gravel for any approval in effect as of December 31, 2020.

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(2) If the director issued an approval for such a system and the approval was in effect as of December 31, 2020, the system may be modified upon request by the manufacturer if the system meets the intent of applicable standards, guidelines, and protocols. However, the system's approval otherwise remains valid under the original terms and conditions and may not be revoked or subjected to any new application or monitoring requirements unless clear, independent statistically significant evidence demonstrates that the system design consistently underperforms relative to gravel distribution trenches.

(3) Divisions (H)(1) and (2) of this section apply only to subsurface dispersal systems or components of a system and do not apply to effluent discharged into waters of the state.

Sec. 3719.04. (A) A person ~~identified in division (B)(1)(a) of section 4729.52 of the Revised Code~~ who holds a ~~category III~~ license issued under ~~that~~ section 4729.52 of the Revised Code granting authority with respect to controlled substances may sell at wholesale controlled substances to any of the following persons and is subject to the following conditions:

(1) To another person who holds a ~~category III~~ license issued under section 4729.52 of the Revised Code granting authority with respect to controlled substances or to a terminal distributor of dangerous drugs with a ~~category III~~ license issued under section 4729.54 of the Revised Code granting authority with respect to controlled substances;

(2) To a person in the employ of the United States government or of any state, territorial, district, county, municipal, or insular government, purchasing, receiving, possessing, or dispensing controlled substances by reason of official duties;

(3) To a master of a ship or a person in charge of any aircraft upon which no physician is regularly employed, for the actual medical needs of persons on board the ship or aircraft, when not in port; provided such controlled substances shall be sold to the master of the ship or person in charge of the aircraft only in pursuance of a special official written order approved by a commissioned medical officer or acting assistant surgeon of the United States public health service;

(4) To a person in a foreign country, if the federal drug abuse control laws are complied with.

(B) An official written order for any schedule II controlled substances shall comply with all requirements of the federal drug abuse control laws and rules adopted by the state board of pharmacy. Except as provided in section 3719.05 of the Revised Code or as otherwise specified in rules adopted by the board, each party engaged in the sale of schedule II controlled substances shall maintain all records relating to the order for a period of five years in such a way as to be readily accessible for inspection by any public officer or employee engaged in the enforcement of this chapter.

Sec. 3721.074. (A) As used in this section:

(1) "Independent living facility" has the same meaning as in section 5709.12 of the Revised Code.

(2) "Residential facility" has the same meaning as in section 5119.34 of the Revised Code.

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(E) An individual who is listed on the registry in good standing shall be referred to as a certified nurse aide. Only individuals listed on the registry shall use the designation "certified nurse aide" or "CNA."

Sec. 3722.15. (A) A hospital that is a medicaid provider and that operates a maternity unit shall agree to a written transfer agreement with any freestanding birthing center if both of the following apply:

(1) The freestanding birthing center is located within a thirty mile radius of the hospital.

(2) The freestanding birthing center has requested a transfer agreement.

(B) A transfer agreement shall specify an effective procedure for the safe and immediate transfer of patients from the freestanding birthing center to the hospital when medical care beyond the care that can be provided at the freestanding birthing center is necessary, including when emergency situations occur or medical complications arise.

(C) The freestanding birthing center shall file a copy of the transfer agreement with the director of health.

Sec. 3727.46. (A) As used in this section:

(1) "Facility fee" means the portion of a bill for health care treatment that covers all the costs of delivering patient care, except for those that are billed by one or more physicians and other professionals.

(2) "Governmental health plan" means a plan established or maintained for its beneficiaries by the government of the United States, the government of any state or political subdivision thereof, or by any agency or instrumentality of the government of the United States or the government of any state or political subdivision thereof, including medicare and medicaid managed care organization plans.

(3) "Hospital" means an institution or facility licensed under Chapter 3722. of the Revised Code.

(4) "Physician" means an individual authorized under Chapter 4731. of the Revised Code to practice medicine and surgery, osteopathic medicine and surgery, or podiatric medicine and surgery.

(5) "Primary care services" means professional comprehensive personal health services, which may include health education and disease prevention, treatment of uncomplicated health problems, diagnosis of chronic health problems, and management of health care services for an individual. "Primary care services" does not include imaging services or diagnostic testing performed in a primary care setting.

(6) "Third-party payor" means an entity, excluding any governmental health plan, that is, by statute, contract, or agreement, legally responsible for payment of a claim for a health care service.

(7) "Self-pay individual" means an individual who does not have benefits for a health care service under a health plan offered by a third-party payor or who does not seek to have a claim for that service submitted to the third-party payer for payment.

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cultivators, level III adult use cultivators, and adult use processors; and

(3) The geographic distribution of adult use dispensary sites in an effort to ensure adult use customer access to adult use cannabis.

(F)(1) The division of cannabis control shall provide a report and recommendation within ninety days of the conclusion of the requirements in division (E) of this section to the director for consideration.

(2) The division of cannabis control may adopt rules as necessary to implement this division.

(3) The division of cannabis control shall adopt a rule regarding the number of licenses a license holder may hold for each type of license consistent with this chapter. As of ~~the effective date of this section~~ December 7, 2023, and notwithstanding any other provision of this chapter, no person shall be issued more than eight adult use dispensary licenses, ~~and~~ not more than one adult use cultivator license, and not more than one adult use processor license at any time, unless authorized by the division of cannabis control after an analysis supporting the licensing pursuant to rule.

(G) The division of cannabis control may authorize additional adult use testing laboratory licenses at any time.

Sec. 3780.22. (A) Terms used in this section have the same meanings as in section 5739.01 of the Revised Code. As used in this section, "adult use marijuana" means marijuana that is cultivated, processed, dispensed, or tested for, or possessed or used by, an adult use consumer, in accordance with this chapter.

(B) For the purpose of funding the needs of the state and providing funding for dispensary host communities, an excise tax is levied on the retail sale of adult use marijuana. The rate of the tax shall equal ten per cent of the price of adult use marijuana and is in addition to other taxes levied under Chapters 5739. and 5741. of the Revised Code.

(C) The tax shall be paid by the consumer to the vendor at the time of the sale, and the vendor shall report and remit the tax to the state in the same manner and at the same time the vendor reports and remits the tax levied under section 5739.02 of the Revised Code. The return required under this division shall be filed on a form prescribed by the tax commissioner, which shall be separate from the return required to be filed under section 5739.12 of the Revised Code. A vendor with no sales of adult use marijuana for a reporting period is not required to file this separate return. For all purposes of the Revised Code, the tax levied under this section shall be considered a tax levied under section 5739.02 of the Revised Code.

RMD

(D) For the same purpose as the tax levied under division (B) of this section, a tax is levied on a vendor that sells any marijuana other than adult use marijuana or medical marijuana to a consumer. That tax equals ten per cent of the price of such marijuana, and the consumer and vendor are liable for any amounts, including tax, interest, and penalties, imposed under this section and chapter in the same manner as a vendor subject to the tax imposed under division (B) of this section.

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(3) The business or employment in which the applicant has been engaged for the five years next preceding the date of the application, and the name and address of such business and the name or names and addresses of his employer or employers;

(4) Such information as the superintendent may require of applicants in order to determine their trustworthiness and competency to transact the business of public insurance adjusters, in such manner as to safeguard the interest of the public;

(B) Except as provided in division (C) of this section, the superintendent shall issue a public insurance adjuster agent certificate to a person, who is a bona fide employee of a public insurance adjuster without examination, provided said application is made by a person, partnership, association, or corporation engaged in the public insurance adjusting business. The fee to be paid by the applicant for such a license at the time the application is made, and annually thereafter for the renewal thereof according to the standard renewal procedure of sections 4745.01 to 4745.03, inclusive, of the Revised Code, shall be fifty dollars, and such applicant shall be bonded in the amount of one thousand dollars as provided for in division (D) of section 3951.06 of the Revised Code.

(C) The superintendent shall issue a public insurance adjuster agent certificate in accordance with Chapter 4796. of the Revised Code to an applicant if either of the following applies:

(1) The applicant holds a license or certificate in another state.

(2) The applicant has satisfactory work experience, a government certification, or a private certification as described in that chapter as a public insurance adjuster agent in a state that does not issue that license or certificate.

(D) An application for any certificate of authority shall be signed ~~and verified under oath~~ by the applicant and, if made by a firm, association, partnership, or corporation, by each member or officer and director thereof to be authorized thereby to act as a public insurance adjuster.

Sec. 3959.01. As used in this chapter:

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(A) "Administration fees" means any amount charged a covered person for services rendered. "Administration fees" includes commissions earned or paid by any person relative to services performed by an administrator.

(B) "Administrator" means any person who adjusts or settles claims on, residents of this state in connection with life, dental, health, prescription drugs, or disability insurance or self-insurance programs. "Administrator" includes a pharmacy benefit manager. "Administrator" does not include any of the following:

(1) An insurance agent or solicitor licensed in this state whose activities are limited exclusively to the sale of insurance and who does not provide any administrative services;

(2) Any person who administers or operates the workers' compensation program of a self-insuring employer under Chapter 4123. of the Revised Code;

(3) Any person who administers pension plans for the benefit of the person's own members or employees or administers pension plans for the benefit of the members or employees of any other

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person;

(4) Any person that administers an insured plan or a self-insured plan that provides life, dental, health, or disability benefits exclusively for the person's own members or employees;

(5) Any health insuring corporation holding a certificate of authority under Chapter 1751. of the Revised Code or an insurance company that is authorized to write life or sickness and accident insurance in this state.

(C) "Actual acquisition cost" means the amount that a drug wholesaler charges a pharmacy for a drug product as listed on the pharmacy's billing invoice.

(D) "Aggregate excess insurance" means that type of coverage whereby the insurer agrees to reimburse the insured employer or trust for all benefits or claims paid during an agreement period on behalf of all covered persons under the plan or trust which exceed a stated deductible amount and subject to a stated maximum.

~~(D)~~ (E) "Contracted pharmacy" or "pharmacy" means a pharmacy located in this state participating in either the network of a pharmacy benefit manager or in a health care or pharmacy benefit plan through a direct contract or through a contract with a pharmacy services administration organization, group purchasing organization, or another contracting agent.

~~(E)~~ (F) "Contributions" means any amount collected from a covered person to fund the self-insured portion of any plan in accordance with the plan's provisions, summary plan descriptions, and contracts of insurance.

~~(F)~~ (G) "Drug product reimbursement" means the amount paid by a pharmacy benefit manager to a contracted pharmacy for the cost of the drug dispensed to a patient and does not include a dispensing or professional fee.

~~(G)~~ (H) "Drug wholesaler" means a wholesale drug distributor accredited by a nationally recognized nonprofit organization that represents the interests of state boards of pharmacy and to which the state board of pharmacy is a member.

(I) "Fiduciary" has the meaning set forth in section 1002(21)(A) of the "Employee Retirement Income Security Act of 1974," 88 Stat. 829, 29 U.S.C. 1001, as amended.

~~(H)~~ (J) "Fiscal year" means the twelve-month accounting period commencing on the date the plan is established and ending twelve months following that date, and each corresponding twelve-month accounting period thereafter as provided for in the summary plan description.

~~(I)~~ (K) "Insurer" means an entity authorized to do the business of insurance in this state or, for the purposes of this section, a health insuring corporation authorized to issue health care plans in this state.

~~(J)~~ (L) "Managed care organization" means an entity that provides medical management and cost containment services and includes a medicaid managed care organization, as defined in section 5167.01 of the Revised Code.

~~(K)~~ (M) "Maximum allowable cost" means a maximum drug product reimbursement for an individual drug or for a group of therapeutically and pharmaceutically equivalent multiple source

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drugs that are listed in the United States food and drug administration's approved drug products with therapeutic equivalence evaluations, commonly referred to as the orange book.

~~(L)~~ (N) "Maximum allowable cost list" means a list of the drugs for which a pharmacy benefit manager imposes a maximum allowable cost, either directly or by setting forth a method for how the maximum allowable cost is calculated.

~~(M)~~ (O) "Multiple employer welfare arrangement" has the same meaning as in section 1739.01 of the Revised Code.

~~(N)~~ (P) "National drug code number" or "national drug code" means the number registered for a drug pursuant to the listing system established by the United States food and drug administration under the "Drug Listing Act of 1972," 21 U.S.C. 360.

(Q) "Ohio pharmacy" means a pharmacy, including an independent pharmacy, that is incorporated or organized in this state under Title XVII of the Revised Code.

(R) "Pharmacy benefit manager" means an entity that contracts with pharmacies on behalf of an employer, a multiple employer welfare arrangement, public employee benefit plan, state agency, insurer, managed care organization, or other third-party payer to provide pharmacy health benefit services or administration. "Pharmacy benefit manager" includes the state pharmacy benefit manager selected under section 5167.24 of the Revised Code. RMD

~~(O)~~ (S) "Plan" means any arrangement in written form for the payment of life, dental, health, or disability benefits to covered persons defined by the summary plan description and includes a drug benefit plan administered by a pharmacy benefit manager.

~~(P)~~ (T) "Plan sponsor" means the person who establishes the plan.

~~(Q)~~ (U) "Self-insurance program" means a program whereby an employer provides a plan of benefits for its employees without involving an intermediate insurance carrier to assume risk or pay claims. "Self-insurance program" includes but is not limited to employer programs that pay claims up to a prearranged limit beyond which they purchase insurance coverage to protect against unpredictable or catastrophic losses.

~~(R)~~ (V) "Specific excess insurance" means that type of coverage whereby the insurer agrees to reimburse the insured employer or trust for all benefits or claims paid during an agreement period on behalf of a covered person in excess of a stated deductible amount and subject to a stated maximum.

~~(S)~~ (W) "Summary plan description" means the written document adopted by the plan sponsor which outlines the plan of benefits, conditions, limitations, exclusions, and other pertinent details relative to the benefits provided to covered persons thereunder.

~~(T)~~ (X) "Third-party payer" has the same meaning as in section 3901.38 of the Revised Code.

Sec. 3959.111. (A)(1)(a) In each contract between a pharmacy benefit manager and a pharmacy, the pharmacy shall be given the right to obtain from the pharmacy benefit manager, within ten days after any request, a current list of the sources used to determine maximum allowable

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cost pricing. In each contract between a pharmacy benefit manager and a pharmacy, the pharmacy benefit manager shall be obligated to update and implement the pricing information at least every seven days and provide a means by which contracted pharmacies may promptly review maximum allowable cost pricing updates in an electronic format that is readily available, accessible, and secure and that can be easily searched.

Subject to division (A)(1) of this section, a pharmacy benefit manager shall utilize the most up-to-date pricing data when calculating drug product reimbursements for all contracting pharmacies within one business day of any price update or modification.

(b) A pharmacy benefit manager shall maintain a written procedure to eliminate products from the list of drugs subject to maximum allowable cost pricing in a timely manner. The written procedure, and any updates, shall promptly be made available to a pharmacy upon request.

(2) In each contract between a pharmacy benefit manager and a pharmacy, a pharmacy benefit manager shall be obligated to ensure that all of the following conditions are met prior to placing a prescription drug on a maximum allowable cost list:

(a) The drug is listed as "A" or "B" rated in the most recent version of the United States food and drug administration's approved drug products with therapeutic equivalence evaluations, or has an "NR" or "NA" rating or similar rating by nationally recognized reference.

(b) The drug is generally available for purchase by pharmacies in this state from a national or regional wholesaler and is not obsolete.

(3) Each contract between a pharmacy benefit manager and a pharmacy shall include an electronic process to appeal, investigate, and resolve disputes regarding maximum allowable cost pricing that includes all of the following:

(a) A twenty-one-day limit on the right to appeal following the initial claim;

(b) A requirement that the appeal be investigated and resolved within twenty-one days after the appeal;

(c) A telephone number at which the pharmacy may contact the pharmacy benefit manager to speak to a person responsible for processing appeals;

(d) A requirement that a pharmacy benefit manager provide a reason for any appeal denial, including the national drug code and the identity of the national or regional wholesalers from whom the drug was generally available for purchase at or below the benchmark price determined by the pharmacy benefit manager;

(e) A requirement that if the appeal is upheld or granted, then the pharmacy benefit manager shall adjust the drug product reimbursement to the pharmacy's upheld appeal price;

(f) A requirement that a pharmacy benefit manager make an adjustment not later than one day after the date of determination of the appeal. The adjustment shall be retroactive to the date the appeal was made and shall apply to all situated pharmacies as determined by the pharmacy benefit manager. This requirement does not prohibit a pharmacy benefit manager from retroactively adjusting a claim for the appealing pharmacy or for any other similarly situated pharmacies.

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(B)(1)(a) A pharmacy benefit manager shall disclose to the plan sponsor whether or not the pharmacy benefit manager uses the same maximum allowable cost list when billing a plan sponsor as it does when reimbursing a pharmacy.

(b) If a pharmacy benefit manager uses multiple maximum allowable cost lists, the pharmacy benefit manager shall disclose in the aggregate to a plan sponsor any differences between the amount paid to a pharmacy and the amount charged to a plan sponsor.

(2) The disclosures required under division (B)(1) of this section shall be made within ten days of a pharmacy benefit manager and a plan sponsor signing a contract or on a quarterly basis.

(3)(a) Division (B) of this section does not apply to plans governed by the "Employee Retirement Income Security Act of 1974," 29 U.S.C. 1001, et seq. or medicare part D.

(b) As used in this division, "medicare part D" means the voluntary prescription drug benefit program established under Part D of Title XVIII of the "Social Security Act," 42 U.S.C. 1395w-101, et seq.

(C) Except as otherwise provided in division (E) of this section, a pharmacy benefit manager shall reimburse an Ohio pharmacy for drug products dispensed on or after the ninety-first day following the effective date of this amendment not less than either of the following amounts: MD

(1) The amount that the pharmacy benefit manager reimburses an affiliated pharmacy for providing the same drug product;

(2) A drug product reimbursement not less than the Ohio pharmacy's actual acquisition cost for the drug dispensed.

(D) An Ohio pharmacy may decline to provide a drug product to an individual or pharmacy benefit manager if the Ohio pharmacy would be paid less than the amount required by division (C) of this section.

(E)(1) Divisions (C) and (D) of this section do not apply to the extent that those divisions conflict with a contract or agreement entered into before the effective date of this amendment except that, if such a contract or agreement is amended or renewed after the effective date of this amendment, the contract or agreement shall conform to the requirements of those divisions. Division (C) of this section does not prohibit a pharmacy benefit manager from paying drug product reimbursements in excess of the amounts required by that division.

(2) Divisions (C) and (D) of this section do not apply with respect to the state pharmacy benefit manager selected pursuant to section 5167.24 of the Revised Code.

(F) Notwithstanding division (B)(5) of section 3959.01 of the Revised Code, a health insuring corporation or a sickness and accident insurer shall comply with the requirements of this section and is subject to the penalties under section 3959.12 of the Revised Code if the corporation or insurer is a pharmacy benefit manager, as defined in section 3959.01 of the Revised Code.

~~(D)~~ (G) No pharmacy benefit manager shall retaliate against an Ohio pharmacy that reports an alleged violation of, or exercises a right or remedy under, this section by doing any of the following:

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(1) Terminating or refusing to renew a contract with the Ohio pharmacy without providing notice to the Ohio pharmacy at least ninety days in advance;

(2) Subjecting the Ohio pharmacy to increased audits without providing notice to the Ohio pharmacy and a detailed description of the reason for the audit at least ninety days in advance;

(3) Failing to promptly pay the Ohio pharmacy in accordance with sections 3901.381 to 3901.3814 of the Revised Code.

(H) If an Ohio pharmacy believes that a pharmacy benefit manager has violated this section, in addition to any other remedies provided by law, the Ohio pharmacy may file a formal complaint and provide evidence related to the complaint to the superintendent of insurance.

(I) The superintendent of insurance shall adopt rules ~~as necessary to implement the requirements of this section~~in accordance with Chapter 119. of the Revised Code for the purposes of implementing and administering this section.

Sec. 3959.121. (A) The superintendent of insurance shall evaluate any complaint filed by an Ohio pharmacy pursuant to section 3959.111 of the Revised Code.

(B)(1) If the superintendent determines, based on a complaint filed by an Ohio pharmacy or other information available to the superintendent, that a pharmacy benefit manager has violated section 3959.111 of the Revised Code, the superintendent shall do both of the following:

(a) Issue a notice of violation to the pharmacy benefit manager that clearly explains the violation;

(b) Impose an administrative penalty on the pharmacy benefit manager of one thousand dollars for each violation.

(2) Each day that a violation continues after the pharmacy benefit manager receives notice of the violation under division (B)(1)(a) of this section is considered a separate violation for the purposes of the administrative penalty under division (B)(1)(b) of this section.

(C) Before imposing an administrative penalty under this section, the superintendent shall afford the pharmacy benefit manager an opportunity for an adjudication hearing under Chapter 119. of the Revised Code. At the hearing, the pharmacy benefit manager may challenge the superintendent's determination that a violation occurred, the superintendent's imposition of an administrative penalty, or both. The pharmacy benefit manager may appeal the superintendent's determination and the imposition of the administrative penalty in accordance with section 119.12 of the Revised Code.

(D) An administrative penalty collected under this section shall be deposited into the state treasury to the credit of the department of insurance operating fund created by section 3901.021 of the Revised Code.

Sec. 4112.055. (A)(1) Aggrieved persons may enforce the rights granted by division (H) of section 4112.02 of the Revised Code by filing a civil action in the court of common pleas of the county in which the alleged unlawful discriminatory practice occurred within one year after it allegedly occurred. Upon application by an aggrieved person, upon a proper showing, and under

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(2) The name of each employee organization representing affected employees, and the name and address of the chief elected officer of each organization;

(3) A copy of the notice provided to affected employees or their representatives, as applicable.

(G) The period within which an employer shall provide notice may be reduced or waived under the circumstances described in 29 U.S.C. 2102(b).

(H) The director of job and family services may issue guidance and procedures for the submission and review of notices by employers.

(I) When an employer fails to comply with the WARN Act, an affected employee may seek the remedies specified in 29 U.S.C. 2104.

Sec. 4117.08. (A) All matters pertaining to wages, hours, or terms and other conditions of employment and the continuation, modification, or deletion of an existing provision of a collective bargaining agreement are subject to collective bargaining between the public employer and the exclusive representative, except as otherwise specified in this section and division (E) of section 4117.03 of the Revised Code.

(B) Neither of the following are appropriate subjects for collective bargaining:

(1) The conduct and grading of civil service examinations, the rating of candidates, the establishment of eligible lists from the examinations, and the original appointments from the eligible lists ~~are not appropriate subjects for collective bargaining~~;

(2) For collective bargaining agreements that are entered into on or after the effective date of this amendment, the ability of state employees to perform their duties at a location designated as a worksite under division (B)(2) of section 124.184 of the Revised Code or other location designated under division (D) of section 124.184 of the Revised Code.

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(C) Unless a public employer agrees otherwise in a collective bargaining agreement, nothing in Chapter 4117. of the Revised Code impairs the right and responsibility of each public employer to:

(1) Determine matters of inherent managerial policy which include, but are not limited to, areas of discretion or policy such as the functions and programs of the public employer, standards of services, its overall budget, utilization of technology, and organizational structure;

(2) Direct, supervise, evaluate, or hire employees;

(3) Maintain and improve the efficiency and effectiveness of governmental operations;

(4) Determine the overall methods, process, means, or personnel by which governmental operations are to be conducted;

(5) Suspend, discipline, demote, or discharge for just cause, or lay off, transfer, assign, schedule, promote, or retain employees;

(6) Determine the adequacy of the work force;

(7) Determine the overall mission of the employer as a unit of government;

(8) Effectively manage the work force;

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the terms of the agreement contain benefits that are less than those contained in section 5906.02 of the Revised Code;

(4) The law pertaining to excess benefits prohibited under section 3345.311 of the Revised Code with respect to an agreement between an employee organization and a public employer entered into on or after September 29, 2015;

(5) The law pertaining to state employee work location policies under section 124.184 of the Revised Code with respect to an agreement between an employee organization and a public employer entered into on or after the effective date of this amendment.

Except for sections 306.08, 306.12, 306.35, and 4981.22 of the Revised Code and arrangements entered into thereunder, and section 4981.21 of the Revised Code as necessary to comply with section 13(c) of the "Urban Mass Transportation Act of 1964," 87 Stat. 295, 49 U.S.C.A. 1609(c), as amended, and arrangements entered into thereunder, this chapter prevails over any and all other conflicting laws, resolutions, provisions, present or future, except as otherwise specified in this chapter or as otherwise specified by the general assembly. Nothing in this section prohibits or shall be construed to invalidate the provisions of an agreement establishing supplemental workers' compensation or unemployment compensation benefits or exceeding minimum requirements contained in the Revised Code pertaining to public education or the minimum standards promulgated by the director of education and workforce pursuant to division (D) of section 3301.07 of the Revised Code.

(B) The public employer shall submit a request for funds necessary to implement an agreement and for approval of any other matter requiring the approval of the appropriate legislative body to the legislative body within fourteen days of the date on which the parties finalize the agreement, unless otherwise specified, but if the appropriate legislative body is not in session at the time, then within fourteen days after it convenes. The legislative body must approve or reject the submission as a whole, and the submission is deemed approved if the legislative body fails to act within thirty days after the public employer submits the agreement. The parties may specify that those provisions of the agreement not requiring action by a legislative body are effective and operative in accordance with the terms of the agreement, provided there has been compliance with division (C) of this section. If the legislative body rejects the submission of the public employer, either party may reopen all or part of the entire agreement.

As used in this section, "legislative body" includes the governing board of a municipal corporation, school district, college or university, village, township, or board of county commissioners or any other body that has authority to approve the budget of their public jurisdiction and, with regard to the state, "legislative body" means the controlling board.

(C) The chief executive officer, or the chief executive officer's representative, of each municipal corporation, the designated representative of the board of education of each school district, college or university, or any other body that has authority to approve the budget of their public jurisdiction, the designated representative of the board of county commissioners and of each

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(ii) The following notice: "Notice: If the taxes charged against this home have been reduced by the 2-1/2 per cent tax reduction for residences occupied by the owner but the home is not a residence occupied by the owner, the owner must notify the county auditor's office not later than March 31 of the year for which the taxes are due. Failure to do so may result in the owner being convicted of a fourth degree misdemeanor, which is punishable by imprisonment up to 30 days, a fine up to $250, or both, and in the owner having to repay the amount by which the taxes were erroneously or illegally reduced, plus any interest that may apply.

If the taxes charged against this home have not been reduced by the 2-1/2 per cent tax reduction and the home is a residence occupied by the owner, the home may qualify for the tax reduction. To obtain an application for the tax reduction or further information, the owner may contact the county auditor's office at _____ (insert the address and telephone number of the county auditor's office)."

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(d) For a manufactured or mobile home, the tax liability of which has been reduced under section 5705.316 of the Revised Code for the current tax year, the following notice: "Notice: The school district taxes shown due on this bill are reduced only for the current year due to the school district's excess carry-over balance."

(E)(1) A manufactured or mobile home is not subject to this section when any of the following applies:

(a) It is taxable as personal property pursuant to section 5709.01 of the Revised Code. Any manufactured or mobile home that is used as a residence shall be subject to this section and shall not be taxable as personal property pursuant to section 5709.01 of the Revised Code.

(b) It bears a license plate issued by any state other than this state unless the home is in this state in excess of an accumulative period of thirty days in any calendar year.

(c) The annual tax has been paid on the home in this state for the current year.

(d) The tax commissioner has determined, pursuant to section 5715.27 of the Revised Code, that the property is exempt from taxation, or would be exempt from taxation under Chapter 5709. of the Revised Code if it were classified as real property.

(2) A travel trailer or park trailer, as these terms are defined in section 4501.01 of the Revised Code, is not subject to this section if it is unused or unoccupied and stored at the owner's normal place of residence or at a recognized storage facility.

(3) A travel trailer or park trailer, as these terms are defined in section 4501.01 of the Revised Code, is subject to this section and shall be taxed as a manufactured or mobile home if it has a situs longer than thirty days in one location and is connected to existing utilities, unless either of the following applies:

(a) The situs is in a state facility or a camping or park area as defined in division (C), (Q), (S), or (V) of section 3729.01 of the Revised Code.

(b) The situs is in a camping or park area that is a tract of land that has been limited to recreational use by deed or zoning restrictions and subdivided for sale of five or more individual lots

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additional five dollars of that fee.

(b) Five dollars for each certificate of title with no security interest noted that is issued to a licensed motor vehicle dealer for resale purposes. The clerk shall retain two dollars and twenty-five cents of that fee.

(c) Five dollars for each memorandum certificate of title or non-negotiable evidence of ownership that is applied for separately. The clerk shall retain that entire fee.

(2) The fees that are not retained by the clerk shall be paid to the registrar of motor vehicles by monthly returns, which shall be forwarded to the registrar not later than the fifth day of the month next succeeding that in which the certificate is forwarded or that in which the registrar is notified of a lien or cancellation of a lien.

(B)(1) The registrar shall pay twenty-five cents of the amount received for each certificate of title that is issued to a motor vehicle dealer for resale, one dollar for certificates of title issued with a lien or security interest noted on the certificate of title, and twenty-five cents for each certificate of title with no lien or security interest noted on the certificate of title into the public safety - highway purposes fund established in section 4501.06 of the Revised Code.

(2) Fifty cents of the amount received for each certificate of title shall be paid by the registrar as follows:

(a) Four cents shall be paid into the state treasury to the credit of the motor vehicle dealers board fund created in section 4505.09 of the Revised Code, for use as described in division (B)(2)(a) of that section.

(b) Twenty-one cents shall be paid into the highway operating fund.

(c) Twenty-five cents shall be paid into the state treasury to the credit of the motor vehicle sales audit fund created in section 4505.09 of the Revised Code, for use as described in division (B)(2)(c) of that section.

(3) Two dollars of the amount received by the registrar for each certificate of title shall be paid into the state treasury to the credit of the automated title processing fund created in section 4505.09 of the Revised Code, for use as described in divisions (B)(3)(a) and (c) of that section.

(4) Three dollars of the amount received by the registrar under division (A)(1)(a) of this section shall be paid into the state treasury to the credit of the security, investigations, and policing fund created by section 4501.11 of the Revised Code to be used for the purposes specified in division (B)(1) of that section.

Sec. 4561.03. (A) The Ohio airport improvement program fund is created in the state treasury. The fund shall consist of money appropriated to it by the general assembly.

(B) The fund shall be used by the office of aviation to support the Ohio airport improvement program. The program provides financial support to publicly owned, public-use airports in Ohio.

(C) Investment earnings of the fund shall be credited to the fund.

Sec. 4582.024. After a port authority has been created, any municipal corporation, township, or county, acting by ordinance, resolution of the township trustees, or resolution of the county

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commissioners, respectively, which is contiguous to such port authority, or to any municipal corporation, township, or county which proposes to join such port authority at the same time and is contiguous to such port authority, or any county within which such port authority is situated, may join such port authority and thereupon the jurisdiction and territory of such port authority shall include such municipal corporation, county, or township. If more than one such political subdivision is to be joined to the port authority at the same time, then each such ordinance or resolution shall designate the political subdivisions which are to be so joined. Any territory or municipal corporation not included in a port authority and which is annexed to a municipal corporation included within the jurisdiction and territory of a port authority shall, on such annexation and without further proceedings, be annexed to and be included in the jurisdiction and territory of such port authority. Before such political subdivision or subdivisions are joined to a port authority, other than by annexation to a municipality, the political subdivision or subdivisions theretofore comprising such port authority shall agree upon the terms and conditions pursuant to which such political subdivision or subdivisions are to be joined. For all purposes of sections 4582.01 to 4582.20, inclusive, of the Revised Code, such political subdivision or subdivisions shall be considered to have participated in the creation of such port authority, except that the initial term of any director of the port authority appointed by such a political subdivision shall be four years. After each ordinance or resolution proposing joinder to the port authority has become effective and the terms and conditions of joinder have been agreed to, the board of directors of the port authority shall by resolution either accept or reject such joinder. Such joinder shall be effective on adoption of the resolution accepting such joinder, unless the port authority to which a political subdivision or subdivisions including a county within which such port authority is located, are to be joined has authority under section 4582.14 of the Revised Code to levy a tax on property within its jurisdiction, then such joinder shall not be effective until approved by the affirmative vote of a majority of the electors voting on the question of such joinder. If more than one political subdivision is to be joined to the port authority, then the electors of such subdivision shall vote as a district and the majority affirmative vote shall be determined by the vote cast in such district as a whole.

If a tax on property is to be levied, the board of directors of the port authority and the county auditor shall proceed in the same manner as required for a tax levy under section 5705.03 of the Revised Code, except that the levy's annual collections shall be estimated assuming that the additional subdivision or subdivisions have joined the port authority.

The election shall be called by the board of directors of the port authority and shall be held, canvassed, and certified in the manner provided for the submission of tax levies under section 5705.191 of the Revised Code except that the question appearing on the ballot shall read:

"Shall _____ RMD

(name or names of political subdivisions to be joined)

be joined to _____ (name) port authority and the

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existing tax levy (levies) of such port authority, that the county auditor estimates will collect $_____ annually, at a rate not exceeding

_____ mill(s) for each $1 of taxable value, which amounts to $_____ (effective rate) for each $100,000 of the county auditor's ~~appraised~~ market value, be authorized to be

levied against properties within RMD

_____"

(name or names of political subdivisions to be joined)

If the question is approved such joinder shall be immediately effective and the port authority shall be authorized to extend the levy of such tax against all the taxable property within the political subdivision or political subdivisions which have been joined. If such question is approved at a general election then the port authority may amend its budget and resolution adopted pursuant to section 5705.34 of the Revised Code and such levy shall be placed on the current tax list and duplicate and collected as other taxes are collected from all taxable property within the port authority including the political subdivision or political subdivisions joined as a result of such election.

As used in this section, "the county auditor's ~~appraised~~ market value" and "effective rate" have the same meanings as in section 5705.01 of the Revised Code.

Sec. 4582.26. After a port authority has been created, any municipal corporation, township, county, or other political subdivision, acting by ordinance or resolution, which is contiguous to any municipal corporation, township, county, or other political subdivision which participated in the creation of such port authority or to any municipal corporation, township, county, or other political subdivision which proposes to join the port authority at the same time and is contiguous to any municipal corporation, township, county, or other political subdivision which participated in the creation of such port authority, may join such port authority, and thereupon the jurisdiction and territory of the port authority includes the municipal corporation, county, township, or other political subdivision so joining. If more than one such political subdivision is to be joined to the port authority at the same time, then each such ordinance or resolution shall designate the political subdivisions which are to be so joined. Any territory or municipal corporation not included in a port authority and which is annexed to a municipal corporation included within the jurisdiction and territory of a port authority shall, on such annexation and without further proceedings, be annexed to and be included in the jurisdiction and territory of the port authority. Before such political subdivision or subdivisions are joined to a port authority, other than by annexation to a municipal corporation, the political subdivision or subdivisions theretofore comprising such port authority shall agree upon the terms and conditions pursuant to which such political subdivision or subdivisions are to be joined. For all purposes of sections 4582.21 to 4582.59 of the Revised Code, such political subdivision or subdivisions shall be considered to have participated in the creation of such port

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authority, except that the initial term of any director of the port authority appointed by such a political subdivision shall be four years. After each ordinance or resolution proposing joinder to the port authority has become effective and the terms and conditions of joinder have been agreed to, the board of directors of the port authority shall by resolution either accept or reject such joinder. Such joinder shall be effective upon adoption of the resolution accepting such joinder, unless the port authority to which a political subdivision or subdivisions, including a county within which such port authority is located, are to be joined, has authority under section 4582.40 of the Revised Code to levy a tax on property within its jurisdiction, then such joinder shall not be effective until approved by the affirmative vote of a majority of the electors voting on the question of the joinder. If more than one political subdivision is to be joined to the port authority, then the electors of such subdivisions shall vote as a district and the majority affirmative vote shall be determined by the vote cast in such district as a whole.

If a tax on property is to be levied, the board of directors of the port authority and the county auditor shall proceed in the manner as required for a tax levy under section 5705.03 of the Revised Code, except that the levy's annual collections shall be estimated assuming that the additional subdivision or subdivisions have joined the port authority.

The election shall be called by the board of directors of the port authority and shall be held, canvassed, and certified in the manner provided for the submission of tax levies under section 5705.191 of the Revised Code except that the question appearing on the ballot shall read:

"Shall _____

(Name or names of political subdivisions to be joined)

RMD

_____

be joined to _____ (Name) port authority

and the existing tax levy (levies) of such port authority, that the county auditor estimates will collect $_____ annually, at a rate not exceeding _____ mill(s) for each $1 of taxable value, which amounts to $_____ (effective rate) for each $100,000 of the county auditor's ~~appraised~~ market value,

be authorized to be levied against properties within

_____?"

(Name or names of political subdivisions to be joined)

If the question is approved the joinder becomes immediately effective and the port authority is authorized to extend the levy of such tax against all the taxable property within the political subdivision or political subdivisions which have been joined. If such question is approved at a general election, then the port authority may amend its budget and resolution adopted pursuant to section 5705.34 of the Revised Code and such levy shall be placed on the current tax list and

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duplicate and collected as other taxes are collected from all taxable property within the port authority including the political subdivision or political subdivisions joined as a result of the election.

As used in this section, "the county auditor's ~~appraised~~ market value" and "effective rate" have the same meanings as in section 5705.01 of the Revised Code.

Sec. 4582.72. Notwithstanding any other provision of this chapter, no port authority created under section 4582.02 or 4582.22 of the Revised Code shall enter an agreement providing for the construction or renovation of improvements to real property located outside of the port authority's jurisdiction to which all of the following applies without first obtaining approval from the board of county commissioners in the county where the property is located or, if the property is located in more than one county, from the board of county commissioners of each county in which the property is located:

(A) The agreement is with a non-public entity.

(B) The majority of the floor space of the improvements that are the subject of the agreement will not be occupied by the port authority upon completion of the construction or renovation.

(C) Building materials purchased for the renovation or construction will qualify for the exemption authorized by division (B)(13) of section 5739.02 of the Revised Code.

Sec. 4582.73. (A) As used in this section:

(1) "Credit enhancement facilities" has the same meaning as in section 133.01 of the Revised Code.

(2) "Common bond fund program" means any program authorized by a port authority for the purpose of financing port authority facilities and enhancing the credit of port authority obligations using credit enhancement facilities, cash reserves, or other moneys available for such purpose.

(3) "Obligations" means bonds, notes, or other forms or evidences of obligation constituting revenue bonds as that term is used in division (A)(4) of section 4582.06 of the Revised Code, or port authority revenue bonds as that term is used in section 4582.48 and division (A)(8) of section 4582.31 of the Revised Code, issued by a port authority.

(4) "Port authority" means a body corporate and politic created pursuant to the authority of this chapter.

(5) "Port authority facilities" and "port authority facility" have the same meaning as in division (D) of section 4582.01 or in division (E) of section 4582.21 of the Revised Code, as applicable.

(B) A port authority may, by one or more resolutions of its board of directors, establish and maintain a common bond fund program. A port authority that has established a common bond fund program may operate and manage such program, authorize agreements and other documents for such program, and appropriate funds of the port authority for the support of such program. A port authority, as part of a common bond fund program, may authorize the use of one or more credit enhancement facilities and cash reserves or other money available for the purpose of financing port

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calls from and terminate calls to the public switched network.

(18) "Voice service" includes all of the applicable functionalities described in 47 C.F.R. 54.101(a). "Voice service" is not the same as basic local exchange service.

(19) "Wireless service" means federally licensed commercial mobile service as defined in the "Telecommunications Act of 1996," 110 Stat. 61, 151, 153, 47 U.S.C. 332(d) and further defined as commercial mobile radio service in 47 C.F.R. 20.3. Under division (A)(19) of this section, commercial mobile radio service is specifically limited to mobile telephone, mobile cellular telephone, paging, personal communications services, and specialized mobile radio service provided by a common carrier in this state and excludes fixed wireless service.

(20) "Wireless service provider" means a facilities-based provider of wireless service to one or more end users in this state.

(21) "Broadband internet access service" has the same meaning as in 47 C.F.R. 8.1.

(B) The definitions of this section shall be applied consistent with the definitions in the "Telecommunications Act of 1996," 110 Stat. 56, 47 U.S.C. 151 et seq., as amended, and with federal decisions interpreting those definitions.

Sec. 4927.22. (A) Notwithstanding any provision of the Revised Code, other than division (B) of this section:

(1) Broadband internet access service is not subject to regulation by the public utilities commission.

(2) No agency, commission, or political subdivision of this state shall enact, adopt, or enforce, either directly or indirectly, any law, rule, regulation, ordinance, standard, order or other provision having the force or effect of law that regulates, or has the effect of regulating, the rates, terms, or conditions of any broadband internet access service, or otherwise treats providers of broadband internet access services as public utilities or telecommunications carriers.

(B) This section shall not be construed to do any of the following:

(1) Restrict any authority delegated to the commission or to any state agency to administer a state or federal grant program under state or federal statute, rule, or order;

(2) Restrict the application to broadband internet access service, or providers thereof, of any law that applies generally to the conduct of business in the state relating to consumer protection and fair competition;

(3) Restrict the authority of any political subdivision in the state to manage access to and use of any public way or public rights-of-way.

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Sec. 4928.05. (A)(1) A competitive retail electric service supplied by an electric services company, or by an electric utility consistent with section 4928.141 of the Revised Code, shall not be subject to supervision and regulation by a municipal corporation under Chapter 743. of the Revised Code or by the public utilities commission under Chapters 4901. to 4909., 4933., 4935., and 4963. of the Revised Code, except sections 4905.10 and 4905.31, division (B) of section 4905.33, and sections 4905.35 and 4933.81 to 4933.90; except sections 4905.06, 4935.03, 4963.40, and 4963.41

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of the Revised Code only to the extent related to service reliability and public safety; and except as otherwise provided in this chapter. The commission's authority to enforce those excepted provisions with respect to a competitive retail electric service shall be such authority as is provided for their enforcement under Chapters 4901. to 4909., 4933., 4935., and 4963. of the Revised Code and this chapter. Nothing in this division shall be construed to limit the commission's authority under sections 4928.141, 4928.142, and 4928.144 of the Revised Code.

(2) A competitive retail electric service supplied by an electric cooperative shall not be subject to supervision and regulation by the commission under Chapters 4901. to 4909., 4933., 4935., and 4963. of the Revised Code, except as otherwise expressly provided in sections 4928.01 to 4928.10 and 4928.16 of the Revised Code.

(B)(1) A noncompetitive retail electric service supplied by an electric utility shall be subject to supervision and regulation by the commission under Chapters 4901. to 4909., 4933., 4935., and 4963. of the Revised Code and this chapter, to the extent that authority is not preempted by federal law. The commission's authority to enforce those provisions with respect to a noncompetitive retail electric service shall be the authority provided under those chapters and this chapter, to the extent the authority is not preempted by federal law. Notwithstanding Chapters 4905. and 4909. of the Revised Code, commission authority under this chapter shall include the authority to provide for the recovery, through a reconcilable rider on an electric distribution utility's distribution rates, of all transmission and transmission-related costs, including ancillary and congestion costs, imposed on or charged to the utility by the federal energy regulatory commission or a regional transmission organization, independent transmission operator, or similar organization approved by the federal energy regulatory commission.

The commission shall adopt, for each electric distribution utility that provides customers with a standard service offer in compliance with sections 4928.141 and 4928.142 of the Revised Code, a ~~nonbypassable~~ bypassable cost recovery mechanism relating to transmission, ancillary, congestion, or any related service required for such standard service offer that includes provisions for the recovery of any cost of such service that the electric distribution utility incurs pursuant to the standard service offer. 12 MD

(2) The commission shall exercise its jurisdiction with respect to the delivery of electricity by an electric utility in this state so as to ensure that no aspect of the delivery of electricity by the utility to consumers in this state that consists of a noncompetitive retail electric service is unregulated.

(3) A noncompetitive retail electric service supplied by an electric cooperative shall not be subject to supervision and regulation by the commission under Chapters 4901. to 4909., 4933., 4935., and 4963. of the Revised Code, except sections 4933.81 to 4933.90 and 4935.03 of the Revised Code. The commission's authority to enforce those excepted sections with respect to a noncompetitive retail electric service of an electric cooperative shall be such authority as is provided for their enforcement under Chapters 4933. and 4935. of the Revised Code.

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household in whose name application for the supplemental nutrition assistance program was made or that member's authorized representative.

(B) Except as provided in division (C) of this section, the department shall replace any electronic benefit transfer card that is reported by a household to be lost, stolen, or damaged, within two business days of receiving notice of the card's condition, in accordance with 7 C.F.R. 274.6(b).

(C)(1) The department shall implement the option described in 7 C.F.R. 274.6(b)(5) and shall withhold a replacement electronic benefit transfer card from a household that requests four or more replacement cards during a twelve-month period until the requirements specified in 7 C.F.R. 274.6(b)(5) have been satisfied.

(2) The department shall not withhold a replacement card as described under division (C)(1) of this section if the individual requesting the replacement has a disability directly related to the loss of the card.

(D) The department shall establish a process as part of the department's existing customer service telephone hotline that allows individuals to lock or unlock an electronic benefit transfer card that has been lost or stolen.

Sec. 5101.543. To ensure program integrity within the supplemental nutrition assistance program, the department of job and family services shall periodically monitor the balances of supplemental nutrition assistance program accounts. If the department discovers an account with a balance that exceeds five thousand dollars, the department shall take steps to determine whether the account is inactive and, if inactive, identify the causes for the accruing balance.

Sec. 5101.548. (A)(1) Except as otherwise provided in division (A)(2) of this section, the department of job and family services shall not implement the option available under section 6(o)(6) of the "Food and Nutrition Act of 2008," 7 U.S.C. 2015(o)(6).

(2) The department of job and family services may implement the option described in division (A)(1) of this section only to prevent a federal penalty and to maintain compliance with federal rules governing the supplemental nutrition assistance program. The department shall not delegate the authority to waive individual work requirements or otherwise grant exemptions to county departments of job and family services. The department shall notify the chairpersons of the standing committees having jurisdiction in both the house of representatives and the senate when implementing the option described in division (A)(1) of this section.

(B) The department of job and family services shall not request, apply for, or renew a waiver authorized by section 6(o)(4) of the "Food and Nutrition Act of 2008," 7 U.S.C. 2015(o)(4).

Sec. 5101.549. (A) As used in this section:

(1) "Food additive" means any of the following:

(a) Synthetic food dyes derived from petroleum or coal tar, including red 40, red 3, yellow 5, yellow 6, blue 1, blue 2, and green 3;

(b) Titanium dioxide and any other whitening agents classified as nanoparticles;

(c) Brominated vegetable oil and other chemical emulsifiers linked to hormone disruption;

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(d) Potassium bromate, propylparaben, and any chemical additives classified as probable carcinogens.

(2) "Sugar-sweetened beverages" means nonalcoholic beverages that are made with carbonated water that is flavored, contains a food additive, and is sweetened with sugar or artificial sweeteners. "Sugar-sweetened beverages" do not include a beverage that contains milk, milk products, soy, rice, or other milk substitutes, or that contain greater than fifty per cent vegetable or fruit juice by volume, or that contain less than five grams of added sugar.

(B) The director of job and family services shall submit a request to the United States department of agriculture for a waiver to exclude sugar-sweetened beverages as items that may be purchased in this state under the supplemental nutrition assistance program. If a waiver submitted under this section is not approved, the director shall resubmit a request for a waiver on an annual basis.

Sec. 5101.612. (A) As used in this section, "federal poverty line" has the same meaning as in section 5162.01 of the Revised Code.

(B) Within available funds, the department of job and family services shall distribute funds to the counties not later than thirty days after the beginning of each calendar quarter for a part of the counties' costs for protective services. Funds provided to a county under this section shall be deposited into the public assistance fund created under section 5101.161 of the Revised Code.

(C) In each fiscal year, the amount of funds available for distribution under this section shall be allocated to counties as follows:

(1) If the amount is less than the amount initially appropriated for the immediately preceding fiscal year, each county shall receive an amount equal to the percentage of the funding it received in the immediately preceding fiscal year, exclusive of any releases from or additions to the allocation or any sanctions imposed under this section;

(2) If the amount is equal to the amount initially appropriated for the immediately preceding fiscal year, each county shall receive an amount equal to the amount it received in the preceding fiscal year, exclusive of any releases from or additions to the allocation or any sanctions imposed under this section;

(3) If the amount is greater than the amount initially appropriated for the immediately preceding fiscal year, each county shall receive the amount determined under division (C)(2) of this section as a base allocation, plus a percentage of the amount that exceeds the amount initially appropriated for the immediately preceding fiscal year. The amount exceeding the amount initially appropriated in the immediately preceding fiscal year shall be allocated to the counties as follows:

(a) Twelve per cent divided equally among all counties;

(b) Forty-eight per cent in the ratio that the number of residents of the county aged sixty or older bears to the total number of such persons residing in this state;

(c) Forty per cent in the ratio that the number of residents of the county with incomes under the federal poverty line bears to the total number of such persons in this state.

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(b) Food, clothing, shelter, or other necessities of life.

(B) Except as provided in division (C) of this section and rules adopted under section 5163.02 of the Revised Code, an institutionalized individual is ineligible for nursing facility services, nursing facility equivalent services, and home and community-based services if the individual or individual's spouse disposes of assets for less than fair market value on or after the look-back date. The institutionalized individual's ineligibility shall begin on a date determined in accordance with rules adopted under section 5163.02 of the Revised Code and shall continue for a number of months determined in accordance with such rules.

(C)(1) An institutionalized individual may be granted a waiver of all or a portion of the period of ineligibility to which the individual would otherwise be subjected under division (B) of this section if the ineligibility would cause an undue hardship for the individual.

(2) An institutionalized individual ~~shall~~ may be granted a waiver of all or a portion of the period of ineligibility if the administrator of the nursing facility in which the individual resides has notified the individual of a proposed transfer or discharge under section 3721.16 of the Revised Code due to failure to pay for the care the nursing facility has provided to the individual, the individual or the individual's sponsor requests a hearing on the proposed transfer or discharge in accordance with section 3721.161 of the Revised Code, and the transfer or discharge is upheld by a final determination that is not subject to further appeal.

(3) An institutionalized individual may be granted a waiver of all of the period of ineligibility if all of the assets that were disposed of for less than fair market value are returned to the individual or individual's spouse or if the individual or individual's spouse receives cash or other personal or real property that equals the difference between what the individual or individual's spouse received for the assets and the fair market value of the assets. Except as provided in division (C)(1) or (2) of this section, no waiver of any part of the period of ineligibility shall be granted if the amount the individual or individual's spouse receives is less than the difference between what the individual or individual's spouse received for the assets and the fair market value of the assets.

(4) Waivers shall be granted in accordance with rules adopted under section 5163.02 of the Revised Code.

(D) To secure compliance with this section, the medicaid director may require an individual, as a condition of initial or continued eligibility for medicaid, to provide documentation of the individual's assets up to five years before the date the individual becomes an institutionalized individual if the individual is eligible for medicaid on that date or the date the individual applies for medicaid while an institutionalized individual. Documentation may include tax returns, records from financial institutions, and real property records.

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Sec. 5163.33. (A) In determining the amount of income that a medicaid recipient must apply monthly toward payment of the cost of care in a nursing facility or ICF/IID, a county department of job and family services shall deduct from the recipient's monthly income a monthly personal needs allowance in accordance with the "Social Security Act," section 1902(q), 42 U.S.C. 1396a(q).

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(B) In the case of a resident of a nursing facility, the monthly personal needs allowance shall be not less than ~~fifty~~ seventy-five dollars for an individual resident and not less than one hundred fifty dollars for a married couple if both spouses are residents of a nursing facility and their incomes are considered available to each other in determining eligibility.

(C) In the case of a resident of an ICF/IID, the monthly personal needs allowance shall be as follows:

(1) Prior to January 1, 2016, forty dollars unless the resident has earned income, in which case the monthly personal needs allowance shall be determined by the department of medicaid, or the department's designee, but shall not exceed one hundred five dollars;

(2) For calendar year 2016 and each calendar year thereafter, not less than ~~fifty~~ seventy-five dollars for an individual resident and not less than one hundred fifty dollars for a married couple if both spouses are residents of an ICF/IID and their incomes are considered available to each other in determining eligibility.

Sec. 5163.50. (A) The department of medicaid shall issue one or more requests for information relating to medicaid eligibility data and operations to identify and assess systems and solutions that may be available to improve or augment the management, efficiency, frequency, and accuracy of medicaid eligibility determinations and processing. The requests for information shall include systems and data relating to all of the following:

(1) Medicaid enrollee or applicant identity verification;

(2) Medicaid enrollee death verification;

(3) Employment and wages;

(4) Lottery winnings;

(5) Residency verification including residency relating to concurrent enrollment in medicaid programs in other states;

(6) Household composition;

(7) Medicaid enrollee incarceration status;

(8) Third-party liability verification;

(9) Asset verification;

(10) Any other records or systems the department considers appropriate in order to strengthen program integrity, reduce costs, and reduce fraud, waste, and abuse in the medicaid program.

(B) As part of the considerations under division (A) of this section, the department shall consider augmenting existing vendor arrangements relating to processing and managing medicaid eligibility cases.

(C) The department may procure one or more vendors to implement any solutions identified as cost effective and feasible. Any vendor compensation under this section shall be performance-based.

(D) The department shall prepare and submit a report to the chairpersons of the standing

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required or permitted to obtain such services under the system. Medicaid recipients who receive such services may be designated for voluntary or mandatory participation in the system in order to receive other health care services included in the system.

~~The~~ (D) Subject to division (E) of this section, the department may require or permit participants in the care management system to do either or both of the following:

~~(A)~~ (1) Obtain health care services from providers designated by the department;

~~(B)~~ (2) Enroll in a medicaid MCO plan.

(E)(1) The department shall allow individuals participating in the care management system to enroll in the medicaid MCO plan of the individual's choosing. If an individual does not elect a medicaid MCO plan in which to enroll during the time period specified by the department, the department shall randomly assign the individual to a medicaid MCO plan. When assigning individuals to a medicaid MCO plan under this division, the department shall not give preference to any specific medicaid MCO plan or group of plans.

(2) If the department is unable to satisfy the requirements established under division (E)(1) of this section, it shall notify the general assembly, the legislative service commission, and the auditor of state not later than thirty days after making such a determination. As part of the notice required under this division, the department shall provide an explanation as to why it is unable to satisfy the requirements.

Sec. 5167.09. The department of medicaid shall include all of the following on the department's managed care financial dashboard:

(A) Actuarial metrics for annual and quarterly cost reports, delineated by the following categories:

(1) Adults for whom financial eligibility for the medicaid program is determined by utilizing the modified adjusted gross income standard and who are not members of the expansion eligibility group;

(2) Children for whom financial eligibility for the medicaid program is determined by utilizing the modified adjusted gross income standard;

(3) Individuals in the aged, blind, and disabled eligibility group who are twenty-one years of age or older;

(4) Individuals in the aged, blind, and disabled eligibility group who are twenty years of age or younger;

(5) Individuals who are members of the expansion eligibility group;

(6) Individuals who are members of the adoption and foster kids eligibility group;

(7) All other individuals eligible for medicaid benefits who are not included in another category described in division (A) of this section.

(B) Quarterly and annual composite per member per month category of service reports for each managed care organization providing services under the care management system, delineated into the following categories:

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of the written materials accompanying the request. The result of the reconsideration is the final determination of the hospital's assessment under section 5168.21 of the Revised Code for the assessment program year.

(C) The department shall issue to each hospital a written notice of the final determination of its assessment for the assessment program year. A hospital may appeal the final determination to the court of common pleas of Franklin county, pursuant to Chapter 2505. of the Revised Code. The complete record of the proceedings shall include all documentation considered by the department in issuing the final determination. While a judicial appeal is pending, the hospital shall pay, in accordance with section 5168.23 of the Revised Code, any amount of its assessment that is not in dispute.

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Sec. 5168.25. There is hereby created in the state treasury the hospital assessment fund. All installment payments made by hospitals under section 5168.23 of the Revised Code and all recoveries the department of medicaid makes under section 5168.24 of the Revised Code shall be deposited into the fund. ~~All investment earnings of the fund shall be credited to the fund.~~ The department shall use money in the fund to pay for the costs of the medicaid program, including the program's administrative costs.

Sec. 5168.90. (A) At least quarterly, the medicaid director shall report to the ~~members of the joint medicaid oversight committee and the executive director of the joint medicaid oversight committee~~ legislative service commission both of the following:

(1) The fee rates and the aggregate total of the fees assessed for each of the following:

(a) The hospital assessment established under section 5168.21 of the Revised Code;

(b) The nursing home and hospital long-term care unit franchise permit fee under section 5168.41 of the Revised Code;

(c) The ICF/IID franchise permit fee under section 5168.61 of the Revised Code;

(d) The health insuring corporation franchise fee under section 5168.76 of the Revised Code.

(2) If there is a rate increase for any of the fee rates listed under division (A)(1) of this section pending before the centers for medicare and medicaid services.

(B) The director may adopt rules under section 5162.02 of the Revised Code to compile and submit the reports required under this section, including rules, as authorized under section 5162.021 of the Revised Code, that specify the information that must be submitted to the director by the department of developmental disabilities regarding the ICF/IID franchise permit fee.

Sec. ~~5104.50~~ 5180.04. (A) The governor shall create the ~~early childhood~~ children and youth advisory council in accordance with 42 U.S.C. 9837b(b)(1) and 20 U.S.C. 1441 and shall appoint one of its members to serve as chairperson of the council with the director of children and youth serving as co-chairperson. ~~The~~

(B)(1) The council shall serve as both the state advisory council on early childhood education and care, as described in 42 U.S.C. 9837b(b)(1), and the state interagency coordinating council, as described in 20 U.S.C. 1441. ~~In addition to the duties specified in 42 U.S.C. 9837b(b)(1),~~

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or the administrator's designee, is present in the building during the training sessions.

(F) The director of public safety, in consultation with representatives from the education community and in accordance with Chapter 119. of the Revised Code, shall adopt rules regarding emergency management plans under this section, including the content of the plans and procedures for filing the plans. The rules shall specify that plans and information required under division (B) of this section be submitted on standardized forms developed by the director for such purpose. The rules shall also specify the requirements and procedures for emergency management tests conducted pursuant to division (E)(1) of this section. Failure to comply with the rules may result in discipline pursuant to section 3319.31 of the Revised Code or any other action against the administrator as prescribed by rule.

(G) Division (B) of section 3319.31 of the Revised Code applies to any administrator who is subject to the requirements of this section and is not exempt under division (H) of this section and who is an applicant for a license or holds a license from the state board of education pursuant to section 3319.22 of the Revised Code.

(H)(1) The director may exempt any administrator from the requirements of this section, if the director determines that the requirements do not otherwise apply to a building or buildings under the control of that administrator.

(2) The director shall exempt from the requirements of this section the administrator of an online learning school, established under section 3302.42 of the Revised Code, unless students of that school participate in in-person instruction or assessments at a location that is not covered by an existing emergency management plan, developed under this section as of December 14, 2021.

(I) Copies of the emergency management plan, including all records related to the plan, emergency management tests, and information required under division (B) of this section are security records and are not public records pursuant to section 149.433 of the Revised Code. In addition, the information posted to the contact and information management system, pursuant to division (C)(3)(b) of this section, is exempt from public disclosure or release in accordance with sections 149.43, 149.433, and 5502.03 of the Revised Code.

Notwithstanding section 149.433 of the Revised Code, a floor plan filed with the attorney general pursuant to this section is not a public record to the extent it is a record kept by the attorney general.

Sec. 5502.29. (A) As used in this section, "political subdivision" has the same meaning as in section 5502.41 of the Revised Code.

(B) Political subdivisions, in collaboration with other public and private agencies within this state, may develop mutual assistance or aid agreements for reciprocal emergency management assistance or aid for purposes of preparing for, responding to, and recovering from an incident, disaster, exercise, training activity, planned event, or emergency, any of which requires additional resources. In time of any incident, disaster, exercise, training activity, planned event, or emergency, any of which requires additional resources, each political subdivision may render assistance in

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accordance with such mutual assistance or aid agreements. Such mutual assistance or aid agreements shall not in any manner relieve the chief elected official of any political subdivision of the responsibility for providing emergency management.

(C) Political subdivisions, in collaboration with political subdivisions in adjacent states, may develop agreements for mutual assistance or aid for purposes of preparing for, responding to, and recovering from an incident, disaster, exercise, training activity, planned event, or emergency, any of which requires additional resources. Each political subdivision may render assistance in accordance with the mutual assistance or aid agreements. A mutual assistance or aid agreement with political subdivisions in adjacent states shall be approved by the chief elected officials of the agreeing political subdivisions or their designees and shall be prepared in accordance with the laws, regulations, ordinances, and resolutions applicable to the agreeing political subdivisions.

(D) When engaged in preparation for, response to, or recovery from an incident, disaster, exercise, training activity, planned event, or emergency, any of which requires additional resources, and in accordance with the applicable mutual assistance or aid agreement, personnel from political subdivisions outside this state shall be permitted to provide services within this state in accordance with this section and the terms of the mutual assistance or aid agreement.

(E) Personnel of the responding political subdivision shall continue under their local command and control structure, but shall be under the operational control of the appropriate officials within the incident management system of the political subdivision receiving the assistance or aid.

(F) Nothing in this section shall be construed to prohibit a private company or its employees from participating in the provision of mutual assistance or aid, if the responding political subdivision approves the participation and the contract between the political subdivision and the private company permits the participation.

(G) Nothing in this section shall be construed to prohibit personnel of political subdivisions in this state from responding to a request for mutual assistance or aid resulting from an incident, disaster, exercise, training activity, planned event, or emergency, any of which requires additional resources, when the personnel are responding as part of a regional response team that is under the operational control of the incident command structure.

(H) Whenever a person from outside this state who is subject to a mutual assistance or aid agreement authorized by this section holds a license, certificate, or other permit issued by any state evidencing qualification for professional, mechanical, or other skills, such license, certificate, or other permit shall be recognized by this state as authorizing the person to render assistance or aid in this state involving such skill to meet the request for assistance or aid, so long as the person is acting within the scope of the person's license, certificate, or other permit.

(I) ~~Personnel~~ (1) Except as provided in division (I)(2) of this section, personnel rendering assistance or aid pursuant to a mutual assistance or aid agreement authorized by this section remain employees or agents of their respective political subdivisions, including for purposes of tort liability and immunity from tort liability, and nothing in this section or any mutual assistance or aid

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agreement entered into pursuant to this section creates an employment relationship between the political subdivision requesting aid and the employees or agents of the political subdivision rendering aid.

(2) For purposes of Chapters 4121. and 4123. of the Revised Code, personnel rendering intrastate mutual assistance or aid outside their respective political subdivisions pursuant to a mutual assistance or aid agreement authorized by this section shall be considered employees of the emergency management agency established within the department of public safety while rendering such intrastate mutual assistance or aid.

(J) Responding political subdivisions and the personnel of that political subdivision, while rendering assistance or aid under this section, or while in route to or from rendering assistance or aid under this section, in a political subdivision in an adjacent state under an agreement authorized by this section, shall be deemed to be exercising governmental functions as defined in section 2744.01 of the Revised Code, shall have the defenses to and immunities from civil liability provided in sections 2744.02 and 2744.03 of the Revised Code, and shall be entitled to all applicable limitations on recoverable damages under section 2744.05 of the Revised Code.

(K) All pension, disability, death benefits, workers' compensation, and other benefits enjoyed by personnel rendering interstate or intrastate mutual assistance or aid shall extend to the services they perform outside their respective political subdivisions to the same extent as while acting within the boundaries of the political subdivisions, and, subject to division (I)(2) of this section, personnel are entitled to the rights and benefits of Chapter 4123. of the Revised Code to the same extent as while performing service within the boundaries of the political subdivisions.

Sec. 5502.30. (A) The state, any political subdivision, any municipal agency, any emergency management volunteer, another state, or an emergency management agency thereof or of the federal government or of another country or province or subdivision thereof performing emergency management services in this state pursuant to an arrangement, agreement, or compact for mutual aid and assistance, or any agency, member, agent, or representative of any of them, or any individual, partnership, corporation, association, trustee, or receiver, or any of the agents thereof, in good faith carrying out, complying with, or attempting to comply with any state or federal law or any arrangement, agreement, or compact for mutual aid and assistance, or any order issued by federal or state military authorities relating to emergency management, is not liable for any injury to or death of persons or damage to property as the result thereof during training periods, test periods, practice periods, or other emergency management operations, or false alerts, as well as during any hazard, actual or imminent, and subsequent to the same except in cases of willful misconduct. As used in this division, "emergency management volunteer" means only an individual who is authorized to assist any agency performing emergency management during a hazard.

(B) The state, any political subdivision, any individual, partnership, corporation, association, trustee, or receiver, or any agent, agency, representative, officer, or employee of any of them that owns, maintains, occupies, operates, or controls all or part of any building, structure, or premises

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shall not be liable for any injury or death sustained by any person or damage caused to any property while that person or property is in the building, structure, or premises for duty, training, or shelter purposes during a hazard, drill, test, or false warning, or is entering therein for such purposes or departing therefrom, or for any injury, death, or property damage as the result of any condition in or on the building, structure, or premises or of any act or omission with respect thereto, except a willful act intended to cause injury or damage.

(C) Any person deployed by the emergency management agency to render aid in another state pursuant to section 5502.40 of the Revised Code, including a full-time or part-time paid employee of a political subdivision of this state or a nonprofit organization, a paid or unpaid volunteer of a for-profit or nonprofit organization, and a health care worker of a for-profit or nonprofit organization, that is rendering aid in another state is considered an officer or employee of the state for purposes of the immunity established under Article VI of the emergency management assistance compact enacted under section 5502.40 of the Revised Code. Nothing in this division entitles ~~an employee of a political subdivision~~ any person deployed pursuant to section 5502.40 of the Revised Code to any other right or benefit of a state officer or employee.

(D) This section does not affect the right of any person to receive benefits to which the person may be entitled under Chapter 4123. of the Revised Code or any pension law, nor the rights of any person to receive any benefits or compensation under any act of congress or under any law of this state.

Sec. 5502.41. (A) As used in this section:

(1) "Chief executive of a participating political subdivision" means the elected chief executive of a participating political subdivision or, if the political subdivision does not have an elected chief executive, a member of the political subdivision's governing body or an employee of the political subdivision appointed by the governing body's members to be its representative for purposes of the intrastate mutual aid program created pursuant to this section.

(2) "Countywide emergency management agency" means a countywide emergency management agency established under section 5502.26 of the Revised Code.

(3) "Emergency" means any period during which the congress of the United States, a chief executive as defined in section 5502.21 of the Revised Code, or a chief executive of a participating political subdivision has declared or proclaimed that an emergency exists.

(4) "Participating political subdivision" means each political subdivision in this state except a political subdivision that enacts or adopts, by appropriate legislation, ordinance, resolution, rule, bylaw, or regulation signed by its chief executive, a decision not to participate in the intrastate mutual aid program created by this section and that provides a copy of the legislation, ordinance, resolution, rule, bylaw, or regulation to the state emergency management agency and to the countywide emergency management agency, regional authority for emergency management, or program for emergency management within the political subdivision.

(5) "Planned event" means a scheduled nonemergency activity as defined by the national

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incident management system adopted under section 5502.28 of the Revised Code as the state's standard procedure for incident management. "Planned event" includes, but is not limited to, a sporting event, concert, or parade.

(6) "Political subdivision" or "subdivision" has the same meaning as in section 2744.01 of the Revised Code and also includes a health district established under Chapter 3709. of the Revised Code.

(7) "Program for emergency management within a political subdivision" means a program for emergency management created by a political subdivision under section 5502.271 of the Revised Code.

(8) "Regional authority for emergency management" means a regional authority for emergency management established under section 5502.27 of the Revised Code.

(9) "Regional response team" means a group of persons from participating political subdivisions who provide mutual assistance or aid in preparation for, response to, or recovery from an incident, disaster, exercise, training activity, planned event, or emergency, any of which requires additional resources. "Regional response team" includes, but is not limited to, an incident management team, hazardous materials response team, water rescue team, bomb team, or search and rescue team.

(B) There is hereby created the intrastate mutual aid program to be known as "the intrastate mutual aid compact" to complement existing mutual aid agreements. The program shall have two purposes:

(1) Provide for mutual assistance or aid among the participating political subdivisions for purposes of preparing for, responding to, and recovering from an incident, disaster, exercise, training activity, planned event, or emergency, any of which requires additional resources;

(2) Establish a method by which a participating political subdivision may seek assistance or aid that resolves many of the common issues facing political subdivisions before, during, and after an incident, disaster, exercise, training activity, planned event, or emergency, any of which requires additional resources, and that ensures, to the extent possible, eligibility for available state and federal disaster assistance or other funding.

(C) Each countywide emergency management agency, regional authority for emergency management, and program for emergency management within a political subdivision, in coordination with all departments, divisions, boards, commissions, agencies, and other instrumentalities within that political subdivision, shall establish procedures or plans that, to the extent possible, accomplish both of the following:

(1) Identify hazards that potentially could affect the participating political subdivisions served by that agency, authority, or program;

(2) Identify and inventory the current services, equipment, supplies, personnel, and other resources related to the preparedness, response, and recovery activities of the participating political subdivisions served by that agency, authority, or program.

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(D)(1) The executive director of the state emergency management agency shall coordinate with the countywide emergency management agencies, regional authorities for emergency management, and programs for emergency management within a political subdivision in identifying and formulating appropriate procedures or plans to resolve resource shortfalls.

(2) During and after the formulation of the procedures or plans to resolve resource shortfalls, there shall be ongoing consultation and coordination among the executive director of the state emergency management agency; the countywide emergency management agencies, regional authorities for emergency management, and programs for emergency management within a political subdivision; and all departments, divisions, boards, commissions, agencies, and other instrumentalities of, and having emergency response functions within, each participating political subdivision, regarding this section, local procedures and plans, and the resolution of the resource shortfalls.

(E)(1) A participating political subdivision that is impacted by an incident, disaster, exercise, training activity, planned event, or emergency, any of which requires additional resources, may request mutual assistance or aid by doing either of the following:

(a) Declaring a state of emergency and issuing a request for assistance or aid from any other participating political subdivision;

(b) Issuing to another participating political subdivision a verbal or written request for assistance or aid. If the request is made verbally, a written confirmation of the request shall be made not later than seventy-two hours after the verbal request is made.

(2) Requests for assistance or aid made under division (E)(1) of this section shall be made through the emergency management agency of a participating political subdivision or an official designated by the chief executive of the participating political subdivision from which the assistance or aid is requested and shall provide the following information:

(a) A description of the incident, disaster, exercise, training activity, planned event, or emergency;

(b) A description of the assistance or aid needed;

(c) An estimate of the length of time the assistance or aid will be needed;

(d) The specific place and time for staging of the assistance or aid and a point of contact at that location.

(F) A participating political subdivision shall provide assistance or aid to another participating political subdivision that is impacted by an incident, disaster, exercise, training activity, planned event, or emergency, any of which requires additional resources. The provision of the assistance or aid is subject to the following conditions:

(1) The responding political subdivision may withhold resources necessary to provide for its own protection.

(2) Personnel of the responding political subdivision shall continue under their local command and control structure, but shall be under the operational control of the appropriate officials

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within the incident management system of the participating political subdivision receiving assistance or aid.

(3) Responding law enforcement officers acting pursuant to this section have the same authority to enforce the law as when acting within the territory of their regular employment.

(4) For purposes of Chapters 4121. and 4123. of the Revised Code, personnel of the responding political subdivision shall be considered employees of the emergency management agency established within the department of public safety while rendering mutual assistance or aid to the participating political subdivision.

(G)(1) Nothing in this section shall do any of the following:

(a) Alter the duties and responsibilities of emergency response personnel;

(b) Prohibit a private company from participating in the provision of mutual assistance or aid pursuant to the compact created pursuant to this section if the participating political subdivision approves the participation and the contract with the private company allows for the participation;

(c) Prohibit employees of participating political subdivisions from responding to a request for mutual assistance or aid precipitated by an incident, disaster, exercise, training activity, planned event, or emergency, any of which requires additional resources, when the employees are responding as part of a regional response team that is under the operational control of the incident command structure;

(d) Authorize employees of participating political subdivisions to respond to an incident, disaster, exercise, training activity, planned event, or emergency, any of which requires additional resources, without a request from a participating political subdivision.

(2) This section does not preclude a participating political subdivision from entering into a mutual aid or other agreement with another political subdivision, and does not affect any other agreement to which a participating political subdivision may be a party, or any request for assistance or aid that may be made, under any other section of the Revised Code, including, but not limited to, any mutual aid arrangement under this chapter, any fire protection or emergency medical services contract under section 9.60 of the Revised Code, sheriffs' requests for assistance to preserve the public peace and protect persons and property under section 311.07 of the Revised Code, any agreement for mutual assistance or aid in police protection under section 737.04 of the Revised Code, any agreement for law enforcement services between universities and colleges and political subdivisions under section 3345.041 or 3345.21 of the Revised Code, and mutual aid agreements among emergency planning districts for hazardous substances or chemicals response under sections 3750.02 and 3750.03 of the Revised Code.

(H)(1) ~~Personnel~~ Subject to division (F)(4) of this section, personnel of a responding participating political subdivision who suffer injury or death in the course of, and arising out of, their employment while rendering assistance or aid under this section to another participating political subdivision are entitled to all applicable benefits under Chapters 4121. and 4123. of the Revised Code.

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(2) Personnel of a responding participating political subdivision shall be considered, while rendering assistance or aid under this section in another participating political subdivision, to be agents of the responding political subdivision for purposes of tort liability and immunity from tort liability under the law of this state.

(3)(a) A responding participating political subdivision and the personnel of that political subdivision, while rendering assistance or aid under this section, or while in route to or from rendering assistance or aid under this section, in another participating political subdivision, shall be deemed to be exercising governmental functions as defined in section 2744.01 of the Revised Code, shall have the defenses to and immunities from civil liability provided in sections 2744.02 and 2744.03 of the Revised Code, and shall be entitled to all applicable limitations on recoverable damages under section 2744.05 of the Revised Code.

(b) A participating political subdivision requesting assistance or aid and the personnel of that political subdivision, while requesting or receiving assistance or aid under this section from any other participating political subdivision, shall be deemed to be exercising governmental functions as defined in section 2744.01 of the Revised Code, shall have the defenses to and immunities from civil liability provided in sections 2744.02 and 2744.03 of the Revised Code, and shall be entitled to all applicable limitations on recoverable damages under section 2744.05 of the Revised Code.

(I) If a person holds a license, certificate, or other permit issued by a participating political subdivision evidencing qualification in a professional, mechanical, or other skill, and if the assistance or aid of that person is asked for under this section by a participating political subdivision, the person shall be deemed to be licensed or certified in or permitted by the participating political subdivision receiving the assistance or aid to render the assistance or aid, subject to any limitations and conditions the chief executive of the participating political subdivision receiving the assistance or aid may prescribe by executive order or otherwise.

(J)(1) Subject to division (K) of this section and except as provided in division (J)(2) of this section, any participating political subdivision rendering assistance or aid under this section in another participating political subdivision shall be reimbursed by the participating political subdivision receiving the assistance or aid for any loss or damage to, or expense incurred in the operation of, any equipment used in rendering the assistance or aid, for any expense incurred in the provision of any service used in rendering the assistance or aid, and for all other costs incurred in responding to the request for assistance or aid. To avoid duplication of payments, insurance proceeds available to cover any loss or damage to equipment of a participating political subdivision rendering assistance or aid shall be considered in the reimbursement by the participating political subdivision receiving the assistance or aid.

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(2) A participating political subdivision rendering assistance or aid under this section to another participating political subdivision shall not be reimbursed for ~~either of~~ the ~~following:~~

~~(a) The~~ first eight hours of mutual assistance or aid it provides to the political subdivision receiving the assistance or aid;

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~~(b) Expenses the participating political subdivision incurs under division (H)(1) of this section.~~

(K) A participating political subdivision rendering assistance or aid under this section may do any of the following:

(1) Assume, in whole or in part, any loss, damage, expense, or cost the political subdivision incurs in rendering the assistance or aid;

(2) Loan, without charge, any equipment, or donate any service, to the political subdivision receiving the assistance or aid;

(3) Enter into agreements with one or more other participating political subdivisions to establish different allocations of losses, damages, expenses, or costs among such political subdivisions.

Sec. 5503.02. (A) The state highway patrol shall enforce the laws of the state relating to the titling, registration, and licensing of motor vehicles; enforce on all roads and highways, notwithstanding section 4513.39 of the Revised Code, the laws relating to the operation and use of vehicles on the highways; enforce and prevent the violation of the laws relating to the size, weight, and speed of commercial motor vehicles and all laws designed for the protection of the highway pavements and structures on the highways; investigate and enforce rules and laws of the public utilities commission governing the transportation of persons and property by motor carriers and report violations of such rules and laws to the commission; enforce against any motor carrier as defined in section 4923.01 of the Revised Code those rules and laws that, if violated, may result in a forfeiture as provided in section 4923.99 of the Revised Code; investigate and report violations of all laws relating to the collection of excise taxes on motor vehicle fuels; and regulate the movement of traffic on the roads and highways of the state, notwithstanding section 4513.39 of the Revised Code.

The patrol, whenever possible, shall determine the identity of the persons who are causing or who are responsible for the breaking, damaging, or destruction of any improved surfaced roadway, structure, sign, marker, guardrail, or other appurtenance constructed or maintained by the department of transportation and shall arrest the persons who are responsible for the breaking, damaging, or destruction and bring them before the proper officials for prosecution.

State highway patrol troopers shall investigate and report all motor vehicle accidents on all roads and highways outside of municipal corporations. The superintendent of the patrol or any state highway patrol trooper may arrest, without a warrant, any person, who is the driver of or a passenger in any vehicle operated or standing on a state highway, whom the superintendent or trooper has reasonable cause to believe is guilty of a felony, under the same circumstances and with the same power that any peace officer may make such an arrest.

The superintendent or any state highway patrol trooper may enforce the criminal laws on all state properties and state institutions, owned or leased by the state, and, when so ordered by the governor in the event of riot, civil disorder, or insurrection, may, pursuant to sections 2935.03 to 2935.05 of the Revised Code, arrest offenders against the criminal laws wherever they may be found

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(N) "Qualifying library levy" means either of the following:

(1) A levy for the support of a library association or private corporation that has an association library district with boundaries that are not identical to those of a subdivision;

(2) A levy proposed under section 5705.23 of the Revised Code for the support of the board of trustees of a public library that has a library district with boundaries that are not identical to those of a subdivision.

(O) "School library district" means a school district in which a free public library has been established that is under the control and management of a board of library trustees as provided in section 3375.15 of the Revised Code.

(P) "The county auditor's ~~appraised~~ market value" means the true value in money of real property.

(Q)(1) "Effective rate" means one of the following:

(a) For a levy that is the renewal of an existing levy or an existing levy extended to additional territory, the effective tax rate of the levy on class one property, as most recently determined by the county auditor under section 323.08 of the Revised Code;

(b) For a levy that is the increase of an existing levy, the effective tax rate of the portion of the levy equal to the rate of the existing levy on class one property, as most recently determined by the county auditor under section 323.08 of the Revised Code, plus the rate of the additional portion of the levy;

(c) For a levy that is the decrease of an existing levy, the effective tax rate of the levy on class one property, as most recently determined by the county auditor under section 323.08 of the Revised Code, and as proportionately reduced to account for the decrease pursuant to rules adopted by the tax commissioner.

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

(a) "Effective tax rate" has the same meaning in section 323.08 of the Revised Code.

(b) "Class one property" means real property classified as residential or agricultural under section 5713.041 of the Revised Code.

(R) "Qualifying subdivision" means a taxing unit, created by one or more member authorities, with a taxing authority or any other governing authority the majority of the members of which are not required to be elected local officials.

(S) "Elected local official" means a member of a board of township trustees, a board of county commissioners, a legislative authority of a municipal corporation, a board of education of a city, local, or exempted village school district, or an educational service center governing board, or any other township, county, or municipal official serving in an elected office.

(T) "Member authority" means the board of commissioners of a county, the board of trustees of a township, the legislative authority of a municipal corporation, the board of education of a city, local, or exempted village school district, or the educational service center governing board that either created or joined a qualifying subdivision and remains a member thereof or has territory

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Sec. 5705.03. (A) The taxing authority of each subdivision may levy taxes annually, subject to the limitations of sections 5705.01 to 5705.47 of the Revised Code, on the real and personal property within the subdivision for the purpose of paying the current operating expenses of the subdivision and acquiring or constructing permanent improvements. The taxing authority of each subdivision and taxing unit shall, subject to the limitations of such sections, levy such taxes annually as are necessary to pay the interest and sinking fund on and retire at maturity the bonds, notes, and certificates of indebtedness of such subdivision and taxing unit, including levies in anticipation of which the subdivision or taxing unit has incurred indebtedness.

(B)(1) When a taxing authority determines that it is necessary to levy a tax outside the ten-mill limitation for any purpose authorized by the Revised Code, the taxing authority shall certify to the county auditor a resolution or ordinance requesting that the county auditor certify to the taxing authority the amounts described in division (B)(2) of this section. The resolution or ordinance shall state all of the following:

(a) The proposed rate of the tax, expressed in mills for each one dollar of taxable value, or the dollar amount of revenue to be generated by the proposed tax;

(b) The purpose of the tax;

(c) Whether the tax is an additional levy, a renewal ~~or a replacement~~ of an existing tax, a renewal ~~or replacement~~ of an existing tax with an increase or a decrease, a reduction or decrease of an existing tax, or an extension of an existing tax to additional territory;

(d) The section of the Revised Code authorizing submission of the question of the tax;

(e) The term of years of the tax or if the tax is for a continuing period of time;

(f) That the tax is to be levied upon the entire territory of the subdivision or, if authorized by the Revised Code, a description of the portion of the territory of the subdivision in which the tax is to be levied;

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(g) The date of the election at which the question of the tax shall appear on the ballot;

(h) That the ballot measure shall be submitted to the entire territory of the subdivision or, if authorized by the Revised Code, a description of the portion of the territory of the subdivision to which the ballot measure shall be submitted;

(i) The tax year in which the tax will first be levied and the calendar year in which the tax will first be collected;

(j) Each such county in which the subdivision has territory.

The board of education of a city, local, or exempted village school district may also designate, in a resolution adopted under division (B)(1) of this section, an amount of the district's carry-over balance from the proceeding fiscal year, based on the most recent certification made by the district under section 5705.36 of the Revised Code, as reserved for expenditure on current or future permanent improvements within the following three years.

(2) Upon receipt of a resolution or ordinance certified under division (B)(1) of this section

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the county auditor shall certify to the taxing authority each of the following, as applicable to that levy:

(a) The total current tax valuation of the subdivision.

(b) The number of mills for each one dollar of taxable value that is required to generate a specified amount of revenue.

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(c) Either of the following:

(i) If the levy is to renew, renew and increase, renew and decrease, reduce or decrease, or extend to additional territory an existing levy that is subject to reduction under section 319.301 of the Revised Code, the levy's effective rate, expressed in dollars, rounded to the nearest dollar, for each one hundred thousand dollars of the county auditor's ~~appraised~~ market value;

(ii) For all other levies, the levy's rate, described in division (B)(2)(b) or (d) of this section, expressed in dollars, rounded to the nearest dollar, for each one hundred thousand dollars of the county auditor's ~~appraised~~ market value.

(d) The dollar amount of revenue, rounded to the nearest dollar, that would be generated by a specified number of mills for each one dollar of taxable value.

(e) For any levy or portion of a levy except a levy or portion of a levy to pay debt charges, an estimate of the levy's annual collections, rounded to the nearest dollar, which shall be calculated assuming that the amount of the tax list of the taxing authority remains throughout the life of the levy the same as the amount of the tax list most recently certified by the auditor under division (A) of section 319.28 of the Revised Code.

(f) If the purpose of the tax is for current expenses or current operating expenses and the resolution is certified by a city, local, or exempted village school district, the amount by which the carry-over balance in the district's general operating budget from the preceding fiscal year exceeds the district's general fund expenditures made in the preceding fiscal year, expressed both in dollars and as a percentage of those expenditures. This amount and percentage shall be determined on the basis of the most recent certification made by the district to the county budget commission under section 5705.36 of the Revised Code. The auditor shall exclude any amount designated under division (B)(1) of this section for current or future permanent improvements in determining the district's carry-over balance for the purpose of this computation.

If a subdivision is located in more than one county, the county auditor shall obtain from the county auditor of each other county in which the subdivision is located the current tax valuation for the portion of the subdivision in that county. The county auditor shall issue the certification to the taxing authority within ten days after receiving the taxing authority's resolution or ordinance requesting it.

(3) Upon receiving the certification from the county auditor under division (B)(2) of this section, unless the percentage certified under division (B)(2)(f) of this section is one hundred per cent or more, except in the case of a renewal levy, the taxing authority may adopt a resolution or ordinance stating the rate of the tax levy, expressed in mills for each one dollar of taxable value and

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the rate or effective rate, as applicable, in dollars for each one hundred thousand dollars of the county auditor's ~~appraised~~ market value, as estimated by the county auditor, and that the taxing authority will proceed with the submission of the question of the tax to electors. The taxing authority shall certify this resolution or ordinance, a copy of the county auditor's certifications, and the resolution or ordinance the taxing authority adopted under division (B)(1) of this section to the proper county board of elections in the manner and within the time prescribed by the section of the Revised Code governing submission of the question. The county board of elections shall not submit the question of the tax to electors unless a copy of the county auditor's certification accompanies the resolutions or ordinances the taxing authority certifies to the board. Before requesting a taxing authority to submit a tax levy, any agency or authority authorized to make that request shall first request the certification from the county auditor provided under this section.

(4) This division is supplemental to, and not in derogation of, any similar requirement governing the certification by the county auditor of the tax valuation of a subdivision or necessary tax rates for the purposes of the submission of the question of a tax in excess of the ten-mill limitation, including ~~sections~~ section 133.18 ~~and 5705.195~~ of the Revised Code.

(C) All taxes levied on property shall be extended on the tax list and duplicate by the county auditor of the county in which the property is located, and shall be collected by the county treasurer of such county in the same manner and under the same laws and rules as are prescribed for the assessment and collection of county taxes. The proceeds of any tax levied by or for any subdivision when received by its fiscal officer shall be deposited in its treasury to the credit of the appropriate fund.

Sec. 5705.12. In addition to the funds provided for by sections 5705.09, 5705.121, 5705.13, and 5705.131 of the Revised Code, the taxing authority of a subdivision may establish, with the approval of and in the manner prescribed by the auditor of state, such other funds as are desirable, and may provide by ordinance or resolution that money derived from specified sources other than the general property tax shall be paid directly into such funds. ~~The auditor of state shall consult with the tax commissioner before approving such funds.~~

Sec. 5705.121. A municipal corporation may establish in the manner provided by law a sanitary police pension fund, an urban redevelopment tax increment equivalent fund, or a cemetery fund.

A township may establish by law a cemetery fund.

A subdivision that levies a tax for the purpose described in division (ZZ) or (AAA) of section 5705.19 of the Revised Code shall establish a general capital and infrastructure fund to which the proceeds from that levy shall be credited. By resolution or ordinance, the taxing authority may establish accounts within that fund for any of the several particular purposes for which such money may lawfully be spent, may eliminate such accounts when no longer necessary or desirable, and may transfer money between such accounts. Money in the fund may not be used to pay the compensation of officers or employees of the subdivision.

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(2) The child support enforcement administrative fund established, as authorized under rules adopted by the director of job and family services, in the county treasury for use by any county family services agency.

(J) Notwithstanding this section, money in any fund or account of a village dissolved in accordance with sections 703.31 to 703.39 of the Revised Code may be transferred by the receiver-trustee to a special account for the purpose of paying the debts, obligations, and liabilities of the dissolved village or to the general fund of any township into which the territory of the village is dissolved for any purpose that directly or indirectly benefits the former territory of the dissolved village.

(K) Except in the case of transfer pursuant to division (E) or (J) of this section, transfers authorized by this section shall only be made by resolution of the taxing authority passed with the affirmative vote of two-thirds of the members.

Sec. 5705.17. (A) As used in this section:

(1) "Qualifying levy" means any levy in excess of the ten-mill limitation for current expenses or current operating expenses.

(2) "School district" means a city, local, or exempted village school district.

(B) Notwithstanding anything in the Revised Code to the contrary, any election notice and ballot language for qualifying levy submitted to electors by a school district shall display the information certified by the county auditor in division (B)(2)(f) of section 5705.03 of the Revised Code. The secretary of state shall prescribe the form of the notice and ballot to incorporate this information.

Sec. 5705.194. The board of education of any city, local, exempted village, cooperative education, or joint vocational school district at any time before the effective date of this amendment may declare by resolution that the revenue that will be raised by all tax levies which the district is authorized to impose, when combined with state and federal revenues, will be insufficient to provide for the emergency requirements of the school district or to avoid an operating deficit, and that it is therefore necessary to levy an additional tax in excess of the ten-mill limitation. The resolution shall be confined to a single purpose and shall specify that purpose. If the levy is proposed to renew all or a portion of the proceeds derived from one or more existing levies imposed pursuant to this section, it shall be called a renewal levy and shall be so designated on the ballot. If two or more existing levies are to be included in a single renewal levy but are not scheduled to expire in the same year, the resolution shall specify that the existing levies to be renewed shall not be levied after the year preceding the year in which the renewal levy is first imposed. Notwithstanding the original purpose of any one or more existing levies that are to be in any single renewal levy, the purpose of the renewal levy may be either to avoid an operating deficit or to provide for the emergency requirements of the school district. The resolution shall further specify the amount of money it is necessary to raise for the specified purpose for each calendar year the millage is to be imposed; if a renewal levy, whether the levy is to renew all, or a portion of, the proceeds derived from one or

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more existing levies; and the number of years in which the millage is to be in effect, which may include a levy upon the current year's tax list. The number of years may be any number not exceeding ten.

The question shall be submitted at a special election on a date specified in the resolution. The date shall not be earlier than eighty days after the adoption and certification of the resolution to the county auditor and shall be consistent with the requirements of section 3501.01 of the Revised Code. A resolution for a renewal levy shall not be placed on the ballot unless the question is submitted on a date on which a special election may be held under division (D) of section 3501.01 of the Revised Code, except for the first Tuesday after the first Monday in August, during the last year the levy to be renewed may be extended on the real and public utility property tax list and duplicate, or at any election held in the ensuing year, except that if the resolution proposes renewing two or more existing levies, the question shall be submitted on the date of the general or primary election held during the last year at least one of the levies to be renewed may be extended on that list and duplicate, or at any election held during the ensuing year. For purposes of this section ~~and sections 5705.197~~ and section 5705.199 of the Revised Code, a levy shall be considered to be an "existing levy" through the year following the last year it can be placed on the real and public utility property tax list and duplicate.

The submission of questions to the electors under this section is subject to the limitation on the number of election dates established by section 5705.214 of the Revised Code.

The resolution shall go into immediate effect upon its passage, and no publication of the resolution shall be necessary other than that provided for in the notice of election. A copy of the resolution shall immediately after its passing be certified to the county auditor of the proper county. ~~Section 5705.195 of the Revised Code shall govern the arrangements for the submission of questions to the electors under this section and other matters concerning the election.~~ Publication of notice of the election shall be made in one newspaper of general circulation in the county once a week for two consecutive weeks, or as provided in section 7.16 of the Revised Code, prior to the election. If the board of elections operates and maintains a web site, the board of elections shall post notice of the election on its web site for thirty days prior to the election. If a majority of the electors voting on the question submitted in an election vote in favor of the levy, the board of education of the school district may make the additional levy necessary to raise the amount specified in the resolution for the purpose stated in the resolution. The tax levy shall be included in the next tax budget that is certified to the county budget commission.

After the approval of the levy and prior to the time when the first tax collection from the levy can be made, the board of education may anticipate a fraction of the proceeds of the levy and issue anticipation notes in an amount not exceeding the total estimated proceeds of the levy to be collected during the first year of the levy.

The notes shall be issued as provided in section 133.24 of the Revised Code, shall have principal payments during each year after the year of their issuance over a period not to exceed five

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years, and may have principal payment in the year of their issuance.

Sec. 5705.199. (A) At any time before the effective date of this amendment the board of education of a city, local, exempted village, cooperative education, or joint vocational school district, by a vote of two-thirds of all its members, may declare by resolution that the revenue that will be raised by all tax levies that the district is authorized to impose, when combined with state and federal revenues, will be insufficient to provide for the necessary requirements of the school district, and that it is therefore necessary to levy a tax in excess of the ten-mill limitation for the purpose of providing for the necessary requirements of the school district. Such a levy shall be proposed as a substitute for all or a portion of one or more existing levies imposed under ~~sections~~ section 5705.194 ~~to 5705.197~~ of the Revised Code or under this section, by levying a tax as follows:

(1) In the initial year the levy is in effect, the levy shall be in a specified amount of money equal to the aggregate annual dollar amount of proceeds derived from the levy or levies, or portion thereof, being substituted.

(2) In each subsequent year the levy is in effect, the levy shall be in a specified amount of money equal to the sum of the following:

(a) The dollar amount of the proceeds derived from the levy in the prior year; and

(b) The dollar amount equal to the product of the total taxable value of all taxable real property in the school district in the then-current year, excluding carryover property as defined in section 319.301 of the Revised Code, multiplied by the annual levy, expressed in mills for each one dollar of taxable value, that was required to produce the annual dollar amount of the levy under this section in the prior year; provided, that the amount under division (A)(2)(b) of this section shall not be less than zero.

(B) ~~The resolution proposing the substitute levy shall specify the annual dollar amount the levy is to produce in its initial year, the first calendar year in which the levy will be due, and the term of the levy expressed in years, which may be any number not exceeding ten, or for a continuing period of time. The resolution shall specify the date of holding the election, which shall not be earlier than ninety days after certification of the resolution to the board of elections, and which shall be consistent with the requirements of section 3501.01 of the Revised Code. If two or more existing levies are to be included in a single substitute levy, but are not scheduled to expire in the same year, the resolution shall specify that the existing levies to be substituted shall not be levied after the year preceding the year in which the substitute levy is first imposed.~~

~~The resolution shall go into immediate effect upon its passage, and no publication of the resolution shall be necessary other than that provided for in the notice of election. A copy of the resolution shall immediately after its passage be certified to the county auditor in the manner provided by section 5705.195 of the Revised Code, and sections 5705.194 and 5705.196 of the Revised Code shall govern the arrangements for the submission of the question and other matters concerning the notice of election and the election, except as may be provided otherwise in this section.~~

The above boxed and initialed text was disapproved.

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~~(C) The form of the ballot to be used at the election on the question of a levy under this section shall be as follows:~~

~~"Shall a tax levy substituting for an existing levy be imposed by the _____ (here insert name of school district) for the purpose of providing for the necessary requirements of the school district in the initial sum of $_____ (here insert the annual dollar amount the levy is to produce in its initial year), and a levy of taxes be made outside of the ten mill limitation estimated by the county auditor to require _____ mills for each $1 of taxable value, which amounts to $_____ for each $100,000 of the county auditor's appraised value for the initial year of the tax, for a period of _____ (here insert the number of years the levy is to be imposed, or that it will be levied for a continuing period of time), commencing in _____ (first year the tax is to be levied), first due in calendar year _____ (first calendar year in which the tax shall be due), with the sum of such tax to increase only if and as new land or real property improvements not previously taxed by the school district are added to its tax list?~~

	~~FOR THE TAX LEVY~~
	~~AGAINST THE TAX LEVY~~

~~"~~

~~If the levy submitted is a proposal to substitute all or a portion of more than one existing levy, the form of the ballot may be changed so long as the ballot reflects the number of levies to be substituted and that none of the existing levies to be substituted will be levied after the year preceding the year in which the substitute levy is first imposed. The form of the ballot shall be modified by substituting the statement "Shall a tax levy substituting for an existing levy" with "Shall a tax levy substituting for existing levies" and adding the following statement after "added to its tax list?" and before "For the Tax Levy":~~

~~"If approved, any remaining tax years on any of the _____ (here insert the number of existing levies) existing levies will not be collected after _____ (here insert the current tax year or, if not the current tax year, the applicable tax year)."~~

~~(D) The submission of questions to the electors under this section is subject to the limitation on the number of election dates established by section 5705.214 of the Revised Code.~~

~~(E)~~ If a majority of the electors voting on the question so submitted in an election vote in favor of the levy, the board of education may make the necessary levy within the school district at the rate and for the purpose stated in the resolution. The tax levy shall be included in the next tax budget that is certified to the county budget commission.

~~(F)~~(C) A levy for a continuing period of time may be decreased pursuant to section 5705.261 of the Revised Code.

~~(G) A levy under this section substituting for all or a portion of one or more existing levies imposed under sections 5705.194 to 5705.197 of the Revised Code or under this section shall be treated as having renewed the levy or levies being substituted for purposes of the payments made~~

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~~under sections 5751.20 to 5751.22 of the Revised Code.~~

~~(H)~~(D) After the approval of a levy on the current tax list and duplicate, and prior to the time when the first tax collection from the levy can be made, the board of education may anticipate a fraction of the proceeds of the levy and issue anticipation notes in a principal amount not exceeding fifty per cent of the total estimated proceeds of the levy to be collected during the first year of the levy. The notes shall be issued as provided in section 133.24 of the Revised Code, shall have principal payments during each year after the year of their issuance over a period not to exceed five years, and may have a principal payment in the year of their issuance.

Sec. 5705.21. (A) At any time, the board of education of any city, local, exempted village, cooperative education, or joint vocational school district, by a vote of two-thirds of all its members, may declare by resolution that the amount of taxes that may be raised within the ten-mill limitation by levies on the current tax list will be insufficient to provide an adequate amount for the necessary requirements of the school district, that it is necessary to levy a tax in excess of such limitation for one of the purposes specified in division (A), (D), (F), (H), or (DD) of section 5705.19 of the Revised Code, for general permanent improvements, for the purpose of operating a cultural center, for the purpose of providing for school safety and security, or for the purpose of providing education technology, and that the question of such additional tax levy shall be submitted to the electors of the school district at a special election on a day to be specified in the resolution. In the case of a qualifying library levy for the support of a library association or private corporation, the question shall be submitted to the electors of the association library district. If the resolution states that the levy is for the purpose of operating a cultural center, the ballot shall state that the levy is "for the purpose of operating the_____ (name of cultural center)."

As used in this division, "cultural center" means a freestanding building, separate from a public school building, that is open to the public for educational, musical, artistic, and cultural purposes; "education technology" means, but is not limited to, computer hardware, equipment, materials, and accessories, equipment used for two-way audio or video, and software; "general permanent improvements" means permanent improvements without regard to the limitation of division (F) of section 5705.19 of the Revised Code that the improvements be a specific improvement or a class of improvements that may be included in a single bond issue; and "providing for school safety and security" includes but is not limited to providing for permanent improvements to provide or enhance security, employment of or contracting for the services of safety personnel, providing mental health services and counseling, or providing training in safety and security practices and responses.

A resolution adopted under this division shall be confined to a single purpose and shall specify the amount of the increase in rate that it is necessary to levy, the purpose of the levy, and the number of years during which the increase in rate shall be in effect. The number of years may be any number not exceeding five or, if the levy is for current expenses of the district or for general permanent improvements, for a continuing period of time.

The above boxed and initialed text was disapproved.

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(B)(1) The board of education of a qualifying school district, by resolution, may declare that it is necessary to levy a tax in excess of the ten-mill limitation for the purpose of paying the current expenses of partnering community schools and, if any of the levy proceeds are so allocated, of the district. A qualifying school district that is not a municipal school district may allocate all of the levy proceeds to partnering community schools. A municipal school district shall allocate a portion of the levy proceeds to the current expenses of the district. The resolution shall declare that the question of the additional tax levy shall be submitted to the electors of the school district at a special election on a day to be specified in the resolution. The resolution shall state the purpose of the levy, the rate of the tax expressed in mills for each one dollar of taxable value, the number of such mills to be levied for the current expenses of the partnering community schools and the number of such mills, if any, to be levied for the current expenses of the school district, the number of years the tax will be levied, and the first year the tax will be levied. The number of years the tax may be levied may be any number not exceeding ten years, or for a continuing period of time.

The levy of a tax for the current expenses of a partnering community school under this section and the distribution of proceeds from the tax by a qualifying school district to partnering community schools is hereby determined to be a proper public purpose.

(2)(a) If any portion of the levy proceeds are to be allocated to the current expenses of the qualifying school district, the form of the ballot at an election held pursuant to division (B) of this section shall be as follows:

"Shall a levy be imposed by the_____ (insert the name of the qualifying school district) for the purpose of current expenses of the school district and of partnering community schools, that the county auditor estimates will collect $_____ annually, at a rate not exceeding_____ mills for each $1 of taxable value, of which_____ (insert the number of mills to be allocated to partnering community schools) mills is to be allocated to partnering community schools, which amounts to $_____ for each $100,000 of the county auditor's ~~appraised~~ market value, for_____ (insert the number of years the levy is to be imposed, or that it will be levied for a continuing period of time), beginning_____ (insert first year the tax is to be levied), which will first be payable in calendar year_____ (insert the first calendar year in which the tax would be payable)?

	FOR THE TAX LEVY
	AGAINST THE TAX LEVY

"

(b) If all of the levy proceeds are to be allocated to the current expenses of partnering community schools, the form of the ballot shall be as follows:

"Shall a levy be imposed by the_____ (insert the name of the qualifying school district) for the purpose of current expenses of partnering community schools, that the county auditor estimates will collect $_____ annually, at a rate not exceeding_____ mills for each $1 of taxable value which amounts to $_____ for each $100,000 of the county auditor's ~~appraised~~ market value,

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for_____ (insert the number of years the levy is to be imposed, or that it will be levied for a continuing period of time), beginning_____ (insert first year the tax is to be levied), which will first be payable in calendar year_____ (insert the first calendar year in which the tax would be payable)?

	FOR THE TAX LEVY
	AGAINST THE TAX LEVY

RMD

"

(3) Upon each receipt of a tax distribution by the qualifying school district, the board of education shall credit the portion allocated to partnering community schools to the partnering community schools fund. All income from the investment of money in the partnering community schools fund shall be credited to that fund.

(a) If the qualifying school district is a municipal school district, the board of education shall distribute the partnering community schools amount among the then qualifying community schools not more than forty-five days after the school district receives and deposits each tax distribution. From each tax distribution, each such partnering community school shall receive a portion of the partnering community schools amount in the proportion that the number of its resident students bears to the aggregate number of resident students of all such partnering community schools as of the date of receipt and deposit of the tax distribution.

(b) If the qualifying school district is not a municipal school district, the board of education may distribute all or a portion of the amount in the partnering community schools fund during a fiscal year to partnering community schools on or before the first day of June of the preceding fiscal year. Each such partnering community school shall receive a portion of the amount distributed by the board from the partnering community schools fund during the fiscal year in the proportion that the number of its resident students bears to the aggregate number of resident students of all such partnering community schools as of the date the school district received and deposited the most recent tax distribution. On or before the fifteenth day of June of each fiscal year, the board of education shall announce an estimated allocation to partnering community schools for the ensuing fiscal year. The board is not required to allocate to partnering community schools the entire partnering community schools amount in the fiscal year in which a tax distribution is received and deposited in the partnering community schools fund. The estimated allocation shall be published on the web site of the school district and expressed as a dollar amount per resident student. The actual allocation to community schools in a fiscal year need not conform to the estimate published by the school district so long if the estimate was made in good faith.

Distributions by a school district under division (B)(3)(b) of this section shall be made in accordance with distribution agreements entered into by the board of education and each partnering community school eligible for distributions under this division. The distribution agreements shall be certified to the department of education each fiscal year before the thirtieth day of July. Each agreement shall provide for at least three distributions by the school district to the partnering

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community school during the fiscal year and shall require the initial distribution be made on or before the thirtieth day of July.

(c) For the purposes of division (B) of this section, the number of resident students shall be the number of such students reported under section 3317.03 of the Revised Code and established by the department of education as of the date of receipt and deposit of the tax distribution.

(4) To the extent an agreement whereby the qualifying school district and a community school endorse each other's programs is necessary for the community school to qualify as a partnering community school under division (B)(6)(b) of this section, the board of education of the school district shall certify to the department of education the agreement along with the determination that such agreement satisfies the requirements of that division. The board's determination is conclusive.

(5) For the purposes of Chapter 3317. of the Revised Code or other laws referring to the "taxes charged and payable" for a school district, the taxes charged and payable for a qualifying school district that levies a tax under division (B) of this section includes only the taxes charged and payable under that levy for the current expenses of the school district, and does not include the taxes charged and payable for the current expenses of partnering community schools. The taxes charged and payable for the current expenses of partnering community schools shall not affect the calculation of "state education aid" as defined in section 5751.20 of the Revised Code.

(6) As used in division (B) of this section:

(a) "Qualifying school district" means a municipal school district, as defined in section 3311.71 of the Revised Code or a school district that contains within its territory a partnering community school.

(b) "Partnering community school" means a community school established under Chapter 3314. of the Revised Code that is located within the territory of the qualifying school district and meets one of the following criteria:

(i) If the qualifying school district is a municipal school district, the community school is sponsored by the district or is a party to an agreement with the district whereby the district and the community school endorse each other's programs;

(ii) If the qualifying school district is not a municipal school district, the community school is sponsored by a sponsor that was rated as "exemplary" in the ratings most recently published under section 3314.016 of the Revised Code before the resolution proposing the levy is certified to the board of elections.

(c) "Partnering community schools amount" means the product obtained, as of the receipt and deposit of the tax distribution, by multiplying the amount of a tax distribution by a fraction, the numerator of which is the number of mills per dollar of taxable value of the property tax to be allocated to partnering community schools, and the denominator of which is the total number of mills per dollar of taxable value authorized by the electors in the election held under division (B) of this section, each as set forth in the resolution levying the tax. If the resolution allocates all of the

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levy proceeds to partnering community schools, the "partnering schools amount" equals the amount of the tax distribution.

(d) "Partnering community schools fund" means a separate fund established by the board of education of a qualifying school district for the deposit of partnering community school amounts under this section.

(e) "Resident student" means a student enrolled in a partnering community school who is entitled to attend school in the qualifying school district under section 3313.64 or 3313.65 of the Revised Code.

(f) "Tax distribution" means a distribution of proceeds of the tax authorized by division (B) of this section under section 321.24 of the Revised Code and distributions that are attributable to that tax under sections 323.156 and 4503.068 of the Revised Code or other applicable law.

(C) A resolution adopted under this section shall specify the date of holding the election, which shall not be earlier than ninety days after the adoption and certification of the resolution and which shall be consistent with the requirements of section 3501.01 of the Revised Code.

A resolution adopted under this section may propose to renew one or more existing levies imposed under division (A) or (B) of this section or to ~~increase or~~ decrease a single levy imposed under either such division.

If the board of education imposes one or more existing levies for the purpose specified in division (F) of section 5705.19 of the Revised Code, the resolution may propose to renew one or more of those existing levies, or to ~~increase or~~ decrease a single such existing levy, for the purpose of general permanent improvements.

If the resolution proposes to renew two or more existing levies, the levies shall be levied for the same purpose. The resolution shall identify those levies and the rates at which they are levied. The resolution also shall specify that the existing levies shall not be extended on the tax lists after the year preceding the year in which the renewal levy is first imposed, regardless of the years for which those levies originally were authorized to be levied.

If the resolution proposes to renew an existing levy imposed under division (B) of this section, the rates allocated to the qualifying school district and to partnering community schools each may be increased or decreased or remain the same, and the total rate may be ~~increased,~~ decreased, or remain the same. The resolution and notice of election shall specify the number of the mills to be levied for the current expenses of the partnering community schools and the number of the mills, if any, to be levied for the current expenses of the qualifying school district.

A resolution adopted under this section shall go into immediate effect upon its passage, and no publication of the resolution shall be necessary other than that provided for in the notice of election. A copy of the resolution shall immediately after its passing be certified, along with the county auditor's certification provided under section 5705.03 of the Revised Code, to the board of elections of the proper county in the manner provided by section 5705.25 of the Revised Code. That section shall govern the arrangements for the submission of such question and other matters

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concerning the election to which that section refers, including publication of notice of the election, except that the election shall be held on the date specified in the resolution. In the case of a resolution adopted under division (B) of this section, the publication of notice of that election shall state the number of the mills, if any, to be levied for the current expenses of partnering community schools and the number of the mills to be levied for the current expenses of the qualifying school district. If a majority of the electors voting on the question so submitted in an election vote in favor of the levy, the board of education may make the necessary levy within the school district or, in the case of a qualifying library levy for the support of a library association or private corporation, within the association library district, at the additional rate, or at any lesser rate in excess of the ten-mill limitation on the tax list, for the purpose stated in the resolution. A levy for a continuing period of time may be reduced pursuant to section 5705.261 of the Revised Code. The tax levy shall be included in the next tax budget that is certified to the county budget commission.

(D)(1) After the approval of a levy on the current tax list and duplicate for current expenses, for recreational purposes, for community centers provided for in section 755.16 of the Revised Code, or for a public library of the district under division (A) of this section, and prior to the time when the first tax collection from the levy can be made, the board of education may anticipate a fraction of the proceeds of the levy and issue anticipation notes in a principal amount not exceeding fifty per cent of the total estimated proceeds of the levy to be collected during the first year of the levy.

(2) After the approval of a levy for general permanent improvements for a specified number of years or for permanent improvements having the purpose specified in division (F) of section 5705.19 of the Revised Code, the board of education may anticipate a fraction of the proceeds of the levy and issue anticipation notes in a principal amount not exceeding fifty per cent of the total estimated proceeds of the levy remaining to be collected in each year over a period of five years after the issuance of the notes.

The notes shall be issued as provided in section 133.24 of the Revised Code, shall have principal payments during each year after the year of their issuance over a period not to exceed five years, and may have a principal payment in the year of their issuance.

(3) After approval of a levy for general permanent improvements for a continuing period of time, the board of education may anticipate a fraction of the proceeds of the levy and issue anticipation notes in a principal amount not exceeding fifty per cent of the total estimated proceeds of the levy to be collected in each year over a specified period of years, not exceeding ten, after the issuance of the notes.

The notes shall be issued as provided in section 133.24 of the Revised Code, shall have principal payments during each year after the year of their issuance over a period not to exceed ten years, and may have a principal payment in the year of their issuance.

(4) After the approval of a levy on the current tax list and duplicate under division (B) of this section, and prior to the time when the first tax collection from the levy can be made, the board of

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education may anticipate a fraction of the proceeds of the levy for the current expenses of the school district and issue anticipation notes in a principal amount not exceeding fifty per cent of the estimated proceeds of the levy to be collected during the first year of the levy and allocated to the school district. The portion of the levy proceeds to be allocated to partnering community schools under that division shall not be included in the estimated proceeds anticipated under this division and shall not be used to pay debt charges on any anticipation notes.

The notes shall be issued as provided in section 133.24 of the Revised Code, shall have principal payments during each year after the year of their issuance over a period not to exceed five years, and may have a principal payment in the year of their issuance.

(E) The submission of questions to the electors under this section is subject to the limitation on the number of election dates established by section 5705.214 of the Revised Code.

(F) The board of education of any school district that levies a tax under this section for the purpose of providing for school safety and security may report to the department of education how the district is using revenue from that tax.

The board of education of any school district that proposes to levy a tax for the purpose of providing for school safety and security may share the proceeds of the tax with chartered nonpublic schools, as defined by section 3310.01 of the Revised Code, that are located in the territory of the school district as provided in this division. The resolution levying the tax and the form of the ballot shall state that proceeds from the levy are to be shared with chartered nonpublic schools and shall state the percentage of the proceeds that is to be shared with those schools.

If a percentage of the proceeds of such a tax are to be shared with chartered nonpublic schools under this division, such proceeds shall be shared with all chartered nonpublic schools located in the territory of the school district. Of the percentage of the proceeds to be shared with chartered nonpublic schools, each such school shall receive an amount that bears the same proportion of that percentage that the number of resident students attending that school bears to the total number of resident students attending all such schools in the territory of the school district. For the purposes of this section, a resident student is a student enrolled in a chartered nonpublic school located in the territory of the school district who is entitled to attend school in the school district under section 3313.64 or 3313.65 of the Revised Code.

All proceeds of the levy shall be credited to a fund of the school district created for that purpose, and the board of education shall pay each chartered nonpublic school its share of the proceeds from that fund not less frequently than once after each settlement of taxes under divisions (A) and (C) of section 321.24 of the Revised Code. Any chartered nonpublic school receiving payments under this section shall use all of such payments only for providing for school safety and security.

Sec. 5705.212. (A)(1) The board of education of any school district, at any time and by a vote of two-thirds of all of its members, may declare by resolution that the amount of taxes that may be raised within the ten-mill limitation will be insufficient to provide an adequate amount for the

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present and future requirements of the school district, that it is necessary to levy not more than five taxes in excess of that limitation for current expenses, and that each of the proposed taxes first will be levied in a different year, over a specified period of time. The board shall identify the taxes proposed under this section as follows: the first tax to be levied shall be called the "original tax." Each tax subsequently levied shall be called an "incremental tax." The rate of each incremental tax shall be identical, but the rates of such incremental taxes need not be the same as the rate of the original tax. The resolution also shall state that the question of these additional taxes shall be submitted to the electors of the school district at a special election. The resolution shall specify separately for each tax proposed: the amount of the increase in rate that it is necessary to levy, expressed separately for the original tax and each incremental tax; that the purpose of the levy is for current expenses; the number of years during which the original tax shall be in effect; a specification that the last year in which the original tax is in effect shall also be the last year in which each incremental tax shall be in effect; and the year in which each tax first is proposed to be levied. The original tax may be levied for any number of years not exceeding ten, or for a continuing period of time. The resolution shall specify the date of holding the special election, which shall not be earlier than ninety days after the adoption and certification of the resolution and shall be consistent with the requirements of section 3501.01 of the Revised Code.

(2) The board of education, by a vote of two-thirds of all of its members, may adopt a resolution proposing to renew taxes levied other than for a continuing period of time under division (A)(1) of this section. Such a resolution shall provide for levying a tax and specify all of the following:

(a) That the tax shall be called and designated on the ballot as a renewal levy;

(b) The rate of the renewal tax, which shall be a single rate that combines the rate of the original tax and each incremental tax into a single rate. The rate of the renewal tax shall not exceed the aggregate rate of the original and incremental taxes.

(c) The number of years, not to exceed ten, that the renewal tax will be levied, or that it will be levied for a continuing period of time;

(d) That the purpose of the renewal levy is for current expenses;

(e) Subject to the certification and notification requirements of section 5705.251 of the Revised Code, that the question of the renewal levy shall be submitted to the electors of the school district at the general election held during the last year the original tax may be extended on the real and public utility property tax list and duplicate or at a special election held during the ensuing year.

(3) A resolution adopted under division (A)(1) or (2) of this section shall go into immediate effect upon its adoption and no publication of the resolution is necessary other than that provided for in the notice of election. Immediately after its adoption, a copy of the resolution shall be certified to the board of elections of the proper county in the manner provided by division (A) of section 5705.251 of the Revised Code, and that division shall govern the arrangements for the submission of the question and other matters concerning the election to which that section refers. The election shall

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be held on the date specified in the resolution. If a majority of the electors voting on the question so submitted in an election vote in favor of the taxes or a renewal tax, the board of education, if the original or a renewal tax is authorized to be levied for the current year, immediately may make the necessary levy within the school district at the authorized rate, or at any lesser rate in excess of the ten-mill limitation, for the purpose stated in the resolution. No tax shall be imposed prior to the year specified in the resolution as the year in which it is first proposed to be levied. The rate of the original tax and the rate of each incremental tax shall be cumulative, so that the aggregate rate levied in any year is the sum of the rates of both the original tax and all incremental taxes levied in or prior to that year under the same proposal. A tax levied for a continuing period of time under this section may be reduced pursuant to section 5705.261 of the Revised Code.

(B) Notwithstanding section 133.30 of the Revised Code, after the approval of a tax to be levied in the current or the succeeding year and prior to the time when the first tax collection from that levy can be made, the board of education may anticipate a fraction of the proceeds of the levy and issue anticipation notes in an amount not to exceed fifty per cent of the total estimated proceeds of the levy to be collected during the first year of the levy. The notes shall be sold as provided in Chapter 133. of the Revised Code. If anticipation notes are issued, they shall mature serially and in substantially equal amounts during each year over a period not to exceed five years; and the amount necessary to pay the interest and principal as the anticipation notes mature shall be deemed appropriated for those purposes from the levy, and appropriations from the levy by the board of education shall be limited each fiscal year to the balance available in excess of that amount.

If the auditor of state has certified a deficit pursuant to section 3313.483 of the Revised Code, the notes authorized under this section may be sold in accordance with Chapter 133. of the Revised Code, except that the board may sell the notes after providing a reasonable opportunity for competitive bidding.

(C)(1) The board of education of a qualifying school district, at any time and by a vote of two-thirds of all its members, may declare by resolution that it is necessary to levy not more than five taxes in excess of the ten-mill limitation for the current expenses of partnering community schools and, if any of the levy proceeds are so allocated, of the school district, and that each of the proposed taxes first will be levied in a different year, over a specified period of time. A qualifying school district that is not a municipal school district may allocate all of the levy proceeds to partnering community schools. A municipal school district shall allocate a portion of the levy proceeds to the current expenses of the district. The board shall identify the taxes proposed under this division in the same manner as in division (A)(1) of this section. The rate of each incremental tax shall be identical, but the rates of such incremental taxes need not be the same as the rate of the original tax. In addition to the specifications required of the resolution in division (A) of this section, the resolution shall state the number of the mills to be levied each year for the current expenses of the partnering community schools and the number of the mills, if any, to be levied each year for the current expenses of the school district. The number of mills for the current expenses of partnering

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community schools shall be the same for each of the incremental taxes, and the number of mills for the current expenses of the qualifying school district shall be the same for each of the incremental taxes.

The levy of taxes for the current expenses of a partnering community school under division (C) of this section and the distribution of proceeds from the tax by a qualifying school district to partnering community schools is hereby determined to be a proper public purpose.

(2) The board of education, by a vote of two-thirds of all of its members, may adopt a resolution proposing to renew taxes levied other than for a continuing period of time under division (C)(1) of this section. In such a renewal levy, the rates allocated to the qualifying school district and to partnering community schools each may be increased or decreased or remain the same, and the total rate may be ~~increased, decreased,~~ or remain the same. In addition to the requirements of division (A)(2) of this section, the resolution shall state the number of the mills to be levied for the current expenses of the partnering community schools and the number of the mills to be levied for the current expenses of the school district.

(3) A resolution adopted under division (C)(1) or (2) of this section is subject to the rules and procedures prescribed by division (A)(3) of this section.

(4) The proceeds of each tax levied under division (C)(1) or (2) of this section shall be credited and distributed in the manner prescribed by division (B)(3) of section 5705.21 of the Revised Code, and divisions (B)(4), (5), and (6) of that section apply to taxes levied under division (C) of this section.

(5) Notwithstanding section 133.30 of the Revised Code, after the approval of a tax to be levied under division (C)(1) or (2) of this section, in the current or succeeding year and prior to the time when the first tax collection from that levy can be made, the board of education may anticipate a fraction of the proceeds of the levy for the current expenses of the qualifying school district and issue anticipation notes in a principal amount not exceeding fifty per cent of the estimated proceeds of the levy to be collected during the first year of the levy and allocated to the school district. The portion of levy proceeds to be allocated to partnering community schools shall not be included in the estimated proceeds anticipated under this division and shall not be used to pay debt charges on any anticipation notes.

The notes shall be sold as provided in Chapter 133. of the Revised Code. If anticipation notes are issued, they shall mature serially and in substantially equal amounts during each year over a period not to exceed five years. The amount necessary to pay the interest and principal as the anticipation notes mature shall be deemed appropriated for those purposes from the levy, and appropriations from the levy by the board of education shall be limited each fiscal year to the balance available in excess of that amount.

If the auditor of state has certified a deficit pursuant to section 3313.483 of the Revised Code, the notes authorized under this section may be sold in accordance with Chapter 133. of the Revised Code, except that the board may sell the notes after providing a reasonable opportunity for

The above boxed and initialed text was disapproved.

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competitive bidding.

As used in division (C) of this section, "qualifying school district" and "partnering community schools" have the same meanings as in section 5705.21 of the Revised Code.

(D) The submission of questions to the electors under this section is subject to the limitation on the number of election dates established by section 5705.214 of the Revised Code.

(E) When a school board certifies a resolution to the county auditor under division (B)(1) of section 5705.03 of the Revised Code proposing to levy a tax under division (A)(1) or (C)(1) of this section, the county auditor shall certify, in addition to the other information the auditor is required to certify under that section, an estimate of both the levy's annual collections for the tax year for which the original tax applies and the levies' aggregate annual collections for the tax year for which the final incremental tax applies, in both cases rounded to the nearest dollar, which shall be calculated assuming that the amount of the tax list of the taxing authority remains throughout the life of the levy the same as the amount of the tax list most recently certified by the county auditor under division (A) of section 319.28 of the Revised Code. If a school district is located in more than one county, the county auditor shall obtain from the county auditor of each other county in which the district is located the current tax valuation for the portion of the district in that county.

Sec. 5705.213. (A)(1) The board of education of any school district, at any time and by a vote of two-thirds of all of its members, may declare by resolution that the amount of taxes that may be raised within the ten-mill limitation will be insufficient to provide an adequate amount for the present and future requirements of the school district and that it is necessary to levy a tax in excess of that limitation for current expenses. The resolution also shall state that the question of the additional tax shall be submitted to the electors of the school district at a special election. The resolution shall specify, for each year the levy is in effect, the amount of money that the levy is proposed to raise, which may, for years after the first year the levy is made, be expressed in terms of a dollar or percentage increase over the prior year's amount. The resolution also shall specify that the purpose of the levy is for current expenses, the number of years during which the tax shall be in effect which may be for any number of years not exceeding ten, and the year in which the tax first is proposed to be levied. The resolution shall specify the date of holding the special election, which shall not be earlier than ninety-five days after the adoption and certification of the resolution to the county auditor and not earlier than ninety days after certification to the board of elections. The date of the election shall be consistent with the requirements of section 3501.01 of the Revised Code.

(2) The board of education, by a vote of two-thirds of all of its members, may adopt a resolution proposing to renew a tax levied under division (A)(1) of this section. Such a resolution shall provide for levying a tax and specify all of the following:

(a) That the tax shall be called and designated on the ballot as a renewal levy;

(b) The amount of the renewal tax, which shall be no more than the amount of tax levied during the last year the tax being renewed is authorized to be in effect;

(c) The number of years, not to exceed ten, that the renewal tax will be levied, or that it will

I, approve this item. My initialed text was disapproved.

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be levied for a continuing period of time;

(d) That the purpose of the renewal levy is for current expenses; RMD

(e) Subject to the certification and notification requirements of section 5705.251 of the Revised Code, that the question of the renewal levy shall be submitted to the electors of the school district at the general election held during the last year the tax being renewed may be extended on the real and public utility property tax list and duplicate or at a special election held during the ensuing year.

(3) A resolution adopted under division (A)(1) or (2) of this section shall go into immediate effect upon its adoption and no publication of the resolution is necessary other than that provided for in the notice of election. Immediately after its adoption, a copy of the resolution shall be certified to the county auditor of the proper county, who shall, within ten days, calculate and certify to the board of education the estimated levy, for the first year, and for each subsequent year for which the tax is proposed to be in effect. The estimates shall be made both in mills for each one dollar of taxable value and in dollars for each one hundred thousand dollars of the county auditor's ~~appraised~~ market value. In making the estimates, the auditor shall assume that the amount of the tax list remains throughout the life of the levy, the same as the tax list most recently certified by the county auditor under division (A) of section 319.28 of the Revised Code.

If the board desires to proceed with the submission of the question, it shall certify its resolution, with the estimated tax levy expressed in mills for each one dollar of taxable value and dollars for each one hundred thousand dollars of the county auditor's ~~appraised~~ market value for each year that the tax is proposed to be in effect, to the board of elections of the proper county in the manner provided by division (A) of section 5705.251 of the Revised Code. Section 5705.251 of the Revised Code shall govern the arrangements for the submission of the question and other matters concerning the election to which that section refers. The election shall be held on the date specified in the resolution. If a majority of the electors voting on the question so submitted in an election vote in favor of the tax, and if the tax is authorized to be levied for the current year, the board of education immediately may make the additional levy necessary to raise the amount specified in the resolution or a lesser amount for the purpose stated in the resolution.

(4) The submission of questions to the electors under this section is subject to the limitation on the number of election dates established by section 5705.214 of the Revised Code.

(B) Notwithstanding section 133.30 of the Revised Code, after the approval of a tax to be levied in the current or the succeeding year and prior to the time when the first tax collection from that levy can be made, the board of education may anticipate a fraction of the proceeds of the levy and issue anticipation notes in an amount not to exceed fifty per cent of the total estimated proceeds of the levy to be collected during the first year of the levy. The notes shall be sold as provided in Chapter 133. of the Revised Code. If anticipation notes are issued, they shall mature serially and in substantially equal amounts during each year over a period not to exceed five years; and the amount necessary to pay the interest and principal as the anticipation notes mature shall be deemed

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appropriated for those purposes from the levy, and appropriations from the levy by the board of education shall be limited each fiscal year to the balance available in excess of that amount.

If the auditor of state has certified a deficit pursuant to section 3313.483 of the Revised Code, the notes authorized under this section may be sold in accordance with Chapter 133. of the Revised Code, except that the board may sell the notes after providing a reasonable opportunity for competitive bidding.

Sec. 5705.215. (A) The governing board of an educational service center that is the taxing authority of a county school financing district, upon receipt of identical resolutions adopted within a sixty-day period by a majority of the members of the board of education of each school district that is within the territory of the county school financing district, may submit a tax levy to the electors of the territory in the same manner as a school board may submit a levy under division (C) of section 5705.21 of the Revised Code, except that:

(1) The levy may be for a period not to exceed ten years, or, if the levy is solely for the purpose or purposes described in division (A)(2)(a), (c), or (f) of this section, for a continuing period of time.

(2) The purpose of the levy shall be one or more of the following:

(a) For current expenses for the provision of special education and related services within the territory of the district;

(b) For permanent improvements within the territory of the district for special education and related services;

(c) For current expenses for specified educational programs within the territory of the district;

(d) For permanent improvements within the territory of the district for specified educational programs;

(e) For permanent improvements within the territory of the district;

(f) For current expenses for school safety and security and mental health services, including training and employment of or contracting for the services of safety personnel, mental health personnel, social workers, and counselors.

(B) If the levy provides for but is not limited to current expenses, the resolutions shall apportion the annual rate of the levy between current expenses and the other purposes. The apportionment need not be the same for each year of the levy, but the respective portions of the rate actually levied each year for current expenses and the other purposes shall be limited by that apportionment.

(C) Prior to the application of section 319.301 of the Revised Code, the rate of a levy that is limited to, or to the extent that it is apportioned to, purposes other than current expenses shall be reduced in the same proportion in which the district's total valuation increases during the life of the levy because of additions to such valuation that have resulted from improvements added to the tax list and duplicate.

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(D) After the approval of a county school financing district levy under this section, the taxing authority may anticipate a fraction of the proceeds of such levy and may from time to time during the life of such levy, but in any given year prior to the time when the tax collection from such levy can be made for that year, issue anticipation notes in an amount not exceeding fifty per cent of the estimated proceeds of the levy to be collected in each year up to a period of five years after the date of the issuance of such notes, less an amount equal to the proceeds of such levy obligated for each year by the issuance of anticipation notes, provided that the total amount maturing in any one year shall not exceed fifty per cent of the anticipated proceeds of the levy for that year. Each issue of notes shall be sold as provided in Chapter 133. of the Revised Code, and shall, except for the limitation that the total amount of such notes maturing in any one year shall not exceed fifty per cent of the anticipated proceeds of such levy for that year, mature serially in substantially equal installments during each year over a period not to exceed five years after their issuance.

(E)(1) In a resolution to be submitted to the taxing authority of a county school financing district under division (A) of this section calling for a ballot issue on the question of the levying of a tax for a continuing period of time by the taxing authority, the board of education of a school district that is part of the territory of the county school financing district also may propose to reduce the rate of one or more of that school district's property taxes levied for a continuing period of time in excess of the ten-mill limitation. The reduction in the rate of a property tax may be any amount, not exceeding the rate at which the tax is authorized to be levied. The reduction in the rate of a tax shall first take effect in the same year that the county school financing district tax takes effect, and shall continue for each year that the county school financing district tax is in effect. A board of education's resolution proposing to reduce the rate of one or more of its school district property taxes shall, in addition to including information required for a resolution under division (B)(1) of section 5705.03 of the Revised Code, specifically identify each such tax and shall state for each tax the maximum rate at which it currently may be levied and the maximum rate at which it could be levied after the proposed reduction, expressed in mills for each one dollar of taxable value.

Before submitting the resolution to the taxing authority of the county school financing district, the board of education of the school district shall certify a copy of it to the tax commissioner and the county auditor. The county auditor shall certify to the board all information required under division (B)(2) of section 5705.03 of the Revised Code, in the manner required under that division, and both of the following:

(a) An estimate of the levy's annual collections beginning for the first year for which the reduction applies, rounded to the nearest dollar, which shall be calculated assuming that the amount of the tax list of the taxing authority remains throughout the life of the reduced levy the same as the amount of the tax list most recently certified by the county auditor under division (A) of section 319.28 of the Revised Code.

If a school district is located in more than one county, the county auditor shall obtain from the county auditor of each other county in which the district is located the current tax valuation for

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the portion of the district in that county. RMD

(b) The effective rate of the levy for the last year before the proposed reduction and the first year that the reduction applies, both expressed in dollars for each one hundred thousand dollars of the county auditor's ~~appraised~~ market value.

The tax commissioner, within ten days of receiving the resolution, shall certify to the board the reduction in the school district's total effective tax rate for each class of property that would have resulted if the proposed reduction in the rate or rates had been in effect the previous year. As used in this paragraph, "effective tax rate" has the same meaning as in section 323.08 of the Revised Code.

After receiving these certifications from the commissioner and the auditor, the board may amend its resolution to change the proposed property tax rate reduction before submitting the resolution to the financing district taxing authority, provided the board certifies a copy of the amended resolution to the county auditor with a request to provide the information required under divisions (E)(1)(a) and (b) of this section and the auditor transmits that information to the taxing authority.

If the board of education of a school district that is part of the territory of a county school financing district adopts a resolution proposing to reduce the rate of one or more of its property taxes in conjunction with the levying of a tax by the financing district, the resolution submitted by the board to the taxing authority of the financing district under division (A) of this section does not have to be identical in this respect to the resolutions submitted by the boards of education of the other school districts that are part of the territory of the county school financing district.

(2) Each school district that is part of the territory of a county school financing district may tailor to its own situation a proposed reduction in one or more property tax rates in conjunction with the proposed levying of a tax by the county school financing district; if one such school district proposes a reduction in one or more tax rates, another school district may propose a reduction of a different size or may propose no reduction. Within each school district that is part of the territory of the county school financing district, the electors shall vote on one ballot issue combining the question of the levying of the tax by the taxing authority of the county school financing district with, if any such reduction is proposed, the question of the reduction in the rate of one or more taxes of the school district. If a majority of the electors of the county school financing district voting on the question of the proposed levying of a tax by the taxing authority of the financing district vote to approve the question, any tax reductions proposed by school districts that are part of the territory of the financing district also are approved.

(3) The form of the ballot for an issue proposing to levy a county school financing district tax in conjunction with the reduction of the rate of one or more school district taxes shall be as follows:

"Shall the _____ (name of the county school financing district) be authorized to levy an additional tax for _____ (purpose stated in the resolutions), that the county auditor estimates will collect $_____ annually, at a rate not exceeding _____ mills for each $1 of taxable value, which

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amounts to $_____ for each $100,000 of the county auditor's ~~appraised~~ market value, for a continuing period of time? If the county school financing district tax is approved, the rate of an existing tax currently levied by the _____ (name of the school district of which the elector is a resident) at the rate of _____ mills shall be reduced to _____ mills for each $1 of taxable value, which amounts to a reduction from $_____ (effective rate) to $_____ (effective rate) for each $100,000 of the county auditor's ~~appraised~~ market value, that the county auditor estimates will collect $_____ annually, until any such time as the county school financing district tax is decreased or repealed.

RMD

	FOR THE TAX LEVY
	AGAINST THE TAX LEVY

"

If the board of education of the school district proposes to reduce the rate of more than one of its existing taxes, the second sentence of the ballot language shall be modified for residents of that district to express the rates and effective rates at which those taxes currently are levied and the rates and effective rates to which they would be reduced as well as each levy's estimated annual collections, as provided by the county auditor under division (E)(1)(a) of this section. If the board of education of the school district does not propose to reduce the rate of any of its taxes, the second sentence of the ballot language shall not be used for residents of that district. In any case, the first sentence of the ballot language shall be the same for all the electors in the county school financing district, but the second sentence shall be different in each school district depending on whether and in what amount the board of education of the school district proposes to reduce the rate of one or more of its property taxes.

(4) If the rate of a school district property tax is reduced pursuant to this division, the tax commissioner shall compute the percentage required to be computed for that tax under division (D) of section 319.301 of the Revised Code each year the rate is reduced as if the tax had been levied in the preceding year at the rate to which it has been reduced. If the reduced rate of a tax is increased under division (E)(5) of this section, the commissioner shall compute the percentage required to be computed for that tax under division (D) of section 319.301 of the Revised Code each year the rate is increased as if the tax had been levied in the preceding year at the rate to which it has been increased.

(5) After the levying of a county school financing district tax in conjunction with the reduction of the rate of one or more school district taxes is approved by the electors under this division, if the rate of the county school financing district tax is decreased pursuant to an election under section 5705.261 of the Revised Code, the rate of each school district tax that had been reduced shall be increased by the number of mills obtained by multiplying the number of mills of the original reduction by the same percentage that the financing district tax rate is decreased. If the county school financing district tax is repealed pursuant to an election under section 5705.261 of the

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Revised Code, each school district may resume levying the property taxes that had been reduced at the full rate originally approved by the electors. A reduction in the rate of a school district property tax under this division is a reduction in the rate at which the board of education may levy that tax only for the period during which the county school financing district tax is levied prior to any decrease or repeal under section 5705.261 of the Revised Code. The resumption of the authority of the board of education to levy an increased or the full rate of tax does not constitute the levying of a new tax in excess of the ten-mill limitation.

(F) If a county school financing district has a tax in effect under this section, the territory of a city, local, or exempted village school district that is not a part of the county school financing district shall not become a part of the county school financing district unless approved by the electors of the city, local, or exempted village school district in accordance with division (C) of section 3311.50 of the Revised Code.

Sec. 5705.217. (A) The board of education of a city, local, or exempted village school district, at any time by a vote of two-thirds of all its members, may declare by resolution that the amount of taxes that can be raised within the ten-mill limitation will be insufficient to provide an adequate amount for the present and future requirements of the school district; that it is necessary to levy an additional tax in excess of that limitation for the purposes of providing funds for current operating expenses and for general permanent improvements as defined in section 5705.21 of the Revised Code; and that the question of the tax shall be submitted to the electors of the district at a special election. The tax may be levied for a specified number of years not exceeding five or for a continuing period of time. The resolution shall specify the proposed tax rate, the first year the tax will be levied, and the number of years it will be levied, or that it will be levied for a continuing period of time. The resolution shall apportion the annual rate of the tax between current operating expenses and permanent improvements. The apportionment may but need not be the same for each year of the tax, but the respective portions of the rate actually levied each year for current operating expenses and permanent improvements shall be limited by the apportionment.

The resolution shall specify the date of holding the special election, which shall not be earlier than ninety days after certification of the resolution to the board of elections and shall be consistent with the requirements of section 3501.01 of the Revised Code. The resolution shall go into immediate effect upon its passage, and no publication of it is necessary other than that provided in the notice of election. The board of education shall certify a copy of the resolution to the board of elections immediately after its adoption. Section 5705.25 of the Revised Code governs the arrangements and form of the ballot for the submission of the question to the electors.

If a majority of the electors voting on the question vote in favor of the tax, the board of education may make the levy at the additional rate, or at any lesser rate in excess of the ten-mill limitation. If the tax is for a continuing period of time, it may be decreased in accordance with section 5705.261 of the Revised Code.

A board of education may adopt a resolution to renew one or more existing levies imposed

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under this section, or to ~~increase or~~ decrease the rate of a tax levied under this section, for the purpose of providing funds for either current expenses and general permanent improvements or solely for general permanent improvements.

(B)(1) After the approval of a tax for current operating expenses under this section and prior to the time the first collection and distribution from the levy can be made, the board of education may anticipate a fraction of the proceeds of such levy and issue anticipation notes in a principal amount not exceeding fifty per cent of the total estimated proceeds of the tax to be collected during the first year of the levy. RMD

(2) After the approval of a tax for general permanent improvements levied under this section for a specified number of years, the board of education may anticipate a fraction of the proceeds of such tax and issue anticipation notes in a principal amount not exceeding fifty per cent of the total estimated proceeds of the tax remaining to be collected in each year over a specified period of years, not exceeding the number of years for which the tax was levied, after issuance of the notes.

(3) After the approval of a tax for general permanent improvements levied under this section for a continuing period of time, the board of education may anticipate a fraction of the proceeds of such tax and issue anticipation notes in a principal amount not exceeding fifty per cent of the total estimated proceeds of the tax to be collected in each year over a specified period of years, not exceeding ten, after issuance of the notes.

Anticipation notes under this section shall be issued as provided in section 133.24 of the Revised Code. Notes issued under division (B)(1) or (2) of this section shall have principal payments during each year after the year of their issuance over a period not to exceed five years, and may have a principal payment in the year of their issuance. Notes issued under division (B)(3) of this section shall have principal payments during each year after the year of their issuance over a period not to exceed ten years, and may have a principal payment in the year of their issuance.

(C) The submission of a question to the electors under this section is subject to the limitation on the number of elections that can be held in a year under section 5705.214 of the Revised Code.

Sec. 5705.218. (A) The board of education of a city, local, or exempted village school district, at any time by a vote of two-thirds of all its members, may declare by resolution that it may be necessary for the school district to issue general obligation bonds for permanent improvements. The resolution shall state all of the following:

(1) The necessity and purpose of the bond issue;

(2) The date of the special election at which the question shall be submitted to the electors;

(3) The amount, approximate date, estimated rate of interest, and maximum number of years over which the principal of the bonds may be paid;

(4) The necessity of levying a tax outside the ten-mill limitation to pay debt charges on the bonds and any anticipatory securities.

On adoption of the resolution, the board shall certify a copy of it to the county auditor. The county auditor promptly shall estimate and certify to the board the average annual property tax rate

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expressed in mills for each one dollar of taxable value and in dollars for each one hundred thousand dollars of the county auditor's ~~appraised~~ market value, required throughout the stated maturity of the bonds to pay debt charges on the bonds in the same manner as under division (C) of section 133.18 of the Revised Code.

(B) After receiving the county auditor's certification under division (A) of this section, the board of education of the city, local, or exempted village school district, by a vote of two-thirds of all its members, may declare by resolution that the amount of taxes that can be raised within the ten-mill limitation will be insufficient to provide an adequate amount for the present and future requirements of the school district; that it is necessary to issue general obligation bonds of the school district for permanent improvements and to levy an additional tax in excess of the ten-mill limitation to pay debt charges on the bonds and any anticipatory securities; that it is necessary for a specified number of years or for a continuing period of time to levy additional taxes in excess of the ten-mill limitation to provide funds for the acquisition, construction, enlargement, renovation, and financing of permanent improvements or to pay for current operating expenses, or both; and that the question of the bonds and taxes shall be submitted to the electors of the school district at a special election, which shall not be earlier than ninety days after certification of the resolution to the board of elections, and the date of which shall be consistent with section 3501.01 of the Revised Code. The resolution shall specify all of the following:

(1) The county auditor's estimate of the average annual property tax rate required throughout the stated maturity of the bonds to pay debt charges on the bonds;

(2) The proposed rate of the tax, if any, for current operating expenses expressed in mills for each one dollar of taxable value and in dollars for each one hundred thousand dollars of the county auditor's ~~appraised~~ market value, the first year the tax will be levied, and the number of years it will be levied, or that it will be levied for a continuing period of time;

(3) The proposed rate of the tax, if any, for permanent improvements expressed in mills for each one dollar of taxable value and in dollars for each one hundred thousand dollars of the county auditor's ~~appraised~~ market value, the first year the tax will be levied, and the number of years it will be levied, or that it will be levied for a continuing period of time.

The resolution shall apportion the annual rate of the tax between current operating expenses and permanent improvements, if both taxes are proposed. The apportionment may but need not be the same for each year of the tax, but the respective portions of the rate actually levied each year for current operating expenses and permanent improvements shall be limited by the apportionment. The resolution shall go into immediate effect upon its passage, and no publication of it is necessary other than that provided in the notice of election. The board of education shall certify a copy of the resolution, along with copies of the auditor's estimates and its resolution under division (A) of this section, to the board of elections immediately after its adoption.

(C) The board of elections shall make the arrangements for the submission to the electors of the school district of the question proposed under division (B) or (J) of this section, and the election

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shall be conducted, canvassed, and certified in the same manner as regular elections in the district for the election of county officers. The resolution shall be put before the electors as one ballot question, with a favorable vote indicating approval of the bond issue, the levy to pay debt charges on the bonds and any anticipatory securities, the current operating expenses levy, the permanent improvements levy, and the levy for the current expenses of a qualifying school district and of partnering community schools, as those levies may be proposed. The board of elections shall publish notice of the election in a newspaper of general circulation in the school district once a week for two consecutive weeks, or as provided in section 7.16 of the Revised Code, prior to the election. If a board of elections operates and maintains a web site, that board also shall post notice of the election on its web site for thirty days prior to the election. The notice of election shall state all of the following:

RMD

(1) The principal amount of the proposed bond issue;

(2) The permanent improvements for which the bonds are to be issued;

(3) The maximum number of years over which the principal of the bonds may be paid;

(4) The estimated additional average annual property tax rate to pay the debt charges on the bonds, as certified by the county auditor and expressed in mills for each one dollar of taxable value and in dollars for each one hundred thousand dollars of the county auditor's ~~appraised~~ market value;

(5) The proposed rate of the additional tax, if any, for current operating expenses expressed in mills for each one dollar of taxable value and in dollars for each one hundred thousand dollars of the county auditor's ~~appraised~~ market value and, if the question is proposed under division (J) of this section, the portion of the rate to be allocated to the school district and the portion to be allocated to partnering community schools;

(6) The number of years the current operating expenses tax will be in effect, or that it will be in effect for a continuing period of time;

(7) The proposed rate of the additional tax, if any, for permanent improvements expressed in mills for each one dollar of taxable value and in dollars for each one hundred thousand dollars of the county auditor's ~~appraised~~ market value;

(8) The number of years the permanent improvements tax will be in effect, or that it will be in effect for a continuing period of time;

(9) The annual estimated collections, if applicable, of the current operating expenses levy and permanent improvements levy, as certified by the county auditor;

(10) The time and place of the special election.

(D) The form of the ballot for an election under this section is as follows:

"Shall the _____ school district be authorized to do the following:

(1) Issue bonds for the purpose of _____ in the principal amount of $_____, to be repaid annually over a maximum period of _____ years, and levy a property tax outside the ten-mill limitation, estimated by the county auditor to average over the bond repayment period _____ mills for each $1 of taxable value, which amounts to $_____ for each $100,000 of the county

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auditor's ~~appraised~~ market value, to pay the annual debt charges on the bonds, and to pay debt charges on any notes issued in anticipation of those bonds?"

If either a levy for permanent improvements or a levy for current operating expenses is proposed, or both are proposed, the ballot also shall contain the following language, as appropriate:

"(2) Levy an additional property tax to provide funds for the acquisition, construction, enlargement, renovation, and financing of permanent improvements, that the county auditor estimates will collect $_____ annually, at a rate not exceeding _____ mills for each $1 of taxable value, which amounts to $_____ for each $100,000 of the county auditor's ~~appraised~~ market value, for _____ (number of years of the levy, or a continuing period of time)?

(3) Levy an additional property tax to pay current operating expenses, that the county auditor estimates will collect $_____ annually, at a rate not exceeding _____ mills for each $1 of taxable value, which amounts to $_____ for each $100,000 of the county auditor's ~~appraised~~ market value, for _____ (number of years of the levy, or a continuing period of time)?

RMD

	FOR THE BOND ISSUE AND LEVY (OR LEVIES)
	AGAINST THE BOND ISSUE AND LEVY (OR LEVIES)

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If the question is proposed under division (J) of this section, the form of the ballot shall be modified as prescribed by division (J)(4) of this section.

(E) The board of elections promptly shall certify the results of the election to the tax commissioner and the county auditor of the county in which the school district is located. If a majority of the electors voting on the question vote for it, the board of education may proceed with issuance of the bonds and with the levy and collection of the property tax or taxes at the additional rate or any lesser rate in excess of the ten-mill limitation. Any securities issued by the board of education under this section are Chapter 133. securities, as that term is defined in section 133.01 of the Revised Code.

(F)(1) After the approval of a tax for current operating expenses under this section and prior to the time the first collection and distribution from the levy can be made, the board of education may anticipate a fraction of the proceeds of such levy and issue anticipation notes in a principal amount not exceeding fifty per cent of the total estimated proceeds of the tax to be collected during the first year of the levy.

(2) After the approval of a tax under this section for permanent improvements having a specific purpose, the board of education may anticipate a fraction of the proceeds of such tax and issue anticipation notes in a principal amount not exceeding fifty per cent of the total estimated proceeds of the tax remaining to be collected in each year over a period of five years after issuance of the notes.

(3) After the approval of a tax under this section for general permanent improvements as defined under section 5705.21 of the Revised Code, the board of education may anticipate a fraction

The above boxed and initialed text was disapproved.

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of the proceeds of such tax and issue anticipation notes in a principal amount not exceeding fifty per cent of the total estimated proceeds of the tax to be collected in each year over a specified period of years, not exceeding ten, after issuance of the notes. RMD

Anticipation notes under this section shall be issued as provided in section 133.24 of the Revised Code. Notes issued under division (F)(1) or (2) of this section shall have principal payments during each year after the year of their issuance over a period not to exceed five years, and may have a principal payment in the year of their issuance. Notes issued under division (F)(3) of this section shall have principal payments during each year after the year of their issuance over a period not to exceed ten years, and may have a principal payment in the year of their issuance.

(G) A tax for current operating expenses or for permanent improvements levied under this section for a specified number of years may be renewed ~~or replaced~~ in the same manner as a tax for current operating expenses or for permanent improvements levied under section 5705.21 of the Revised Code. A tax for current operating expenses or for permanent improvements levied under this section for a continuing period of time may be decreased in accordance with section 5705.261 of the Revised Code.

(H) The submission of a question to the electors under this section is subject to the limitation on the number of elections that can be held in a year under section 5705.214 of the Revised Code.

(I) A school district board of education proposing a ballot measure under this section to generate local resources for a project under the school building assistance expedited local partnership program under section 3318.36 of the Revised Code may combine the questions under division (D) of this section with a question for the levy of a property tax to generate moneys for maintenance of the classroom facilities acquired under that project as prescribed in section 3318.361 of the Revised Code.

(J)(1) After receiving the county auditor's certifications under division (A) of this section, the board of education of a qualifying school district, by a vote of two-thirds of all its members, may declare by resolution that it is necessary to levy a tax in excess of the ten-mill limitation for the purpose of paying the current expenses of the school district and of partnering community schools, as defined in section 5705.21 of the Revised Code; that it is necessary to issue general obligation bonds of the school district for permanent improvements of the district and to levy an additional tax in excess of the ten-mill limitation to pay debt charges on the bonds and any anticipatory securities; and that the question of the bonds and taxes shall be submitted to the electors of the school district at a special election, which shall not be earlier than ninety days after certification of the resolution to the board of elections, and the date of which shall be consistent with section 3505.01 of the Revised Code.

The levy of taxes for the current expenses of a partnering community school under division (J) of this section and the distribution of proceeds from the tax by a qualifying school district to partnering community schools is hereby determined to be a proper public purpose.

(2) The tax for the current expenses of the school district and of partnering community

The governor partially vetoed and initialed text was disapproved.

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schools is subject to the requirements of divisions (B)(3), (4), and (5) of section 5705.21 of the Revised Code.

(3) In addition to the required specifications of the resolution under division (B) of this section, the resolution shall express the rate of the tax in mills for each one dollar of taxable value and in dollars for each one hundred thousand dollars of the county auditor's ~~appraised~~ market value, state the number of the mills to be levied for the current expenses of the partnering community schools and the number of the mills to be levied for the current expenses of the school district, specify the number of years (not exceeding ten) the tax will be levied or that it will be levied for a continuing period of time, and state the first year the tax will be levied.

The resolution shall go into immediate effect upon its passage, and no publication of it is necessary other than that provided in the notice of election. The board of education shall certify a copy of the resolution, along with copies of the auditor's estimate and its resolution under division (A) of this section, to the board of elections immediately after its adoption.

(4) The form of the ballot shall be modified by replacing the ballot form set forth in division (D)(3) of this section with the following:

"Levy an additional property tax for the purpose of the current expenses of the school district and of partnering community schools, that the county auditor estimates will collect $_____ annually, at a rate not exceeding _____ mills for each $1 of taxable value (of which _____ (insert the number of mills to be allocated to partnering community schools) mills is to be allocated to partnering community schools), which amounts to $_____ for each $100,000 of the county auditor's ~~appraised~~ market value, for _____ (insert the number of years the levy is to be imposed, or that it will be levied for a continuing period of time)?

	FOR THE BOND ISSUE AND LEVY (OR LEVIES)
	AGAINST THE BOND ISSUE AND LEVY (OR LEVIES)

"

(5) After the approval of a tax for the current expenses of the school district and of partnering community schools under division (J) of this section, and prior to the time the first collection and distribution from the levy can be made, the board of education may anticipate a fraction of the proceeds of the levy for the current expenses of the school district and issue anticipation notes in a principal amount not exceeding fifty per cent of the estimated proceeds of the levy to be collected during the first year of the levy and allocated to the school district. The portion of levy proceeds to be allocated to partnering community schools shall not be included in the estimated proceeds anticipated under this division and shall not be used to pay debt charges on any anticipation notes.

The notes shall be issued as provided in section 133.24 of the Revised Code, shall have principal payments during each year after the year of their issuance over a period not to exceed five years, and may have a principal payment in the year of their issuance.

The above boxed and initialed text was disapproved.

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(6) A tax for the current expenses of the school district and of partnering community schools levied under division (J) of this section for a specified number of years may be renewed ~~or replaced~~ in the same manner as a tax for the current expenses of a school district and of partnering community schools levied under division (B) of section 5705.21 of the Revised Code. A tax for the current expenses of the school district and of partnering community schools levied under this division for a continuing period of time may be decreased in accordance with section 5705.261 of the Revised Code.

(7) The proceeds from the issuance of the general obligation bonds under division (J) of this section shall be used solely to pay for permanent improvements of the school district and not for permanent improvements of partnering community schools.

Sec. 5705.219. (A) As used in this section:

(1) "Eligible school district" means a city, local, or exempted village school district in which the taxes charged and payable for current expenses on residential/agricultural real property in the tax year preceding the year in which the levy authorized by this section will be submitted for elector approval or rejection are greater than two per cent of the taxable value of the residential/agricultural real property.

(2) "Residential/agricultural real property" and "nonresidential/agricultural real property" means the property classified as such under section 5713.041 of the Revised Code.

(3) "Effective tax rate" and "taxes charged and payable" have the same meanings as in division (B) of section 319.301 of the Revised Code.

(B) On or after January 1, 2010, but before January 1, 2015, the board of education of an eligible school district, by a vote of two-thirds of all its members, may adopt a resolution proposing to convert existing levies imposed for the purpose of current expenses into a levy raising a specified amount of tax money by repealing all or a portion of one or more of those existing levies and imposing a levy in excess of the ten-mill limitation that will raise a specified amount of money for current expenses of the district.

The board of education shall certify a copy of the resolution to the tax commissioner not later than one hundred five days before the election upon which the repeal and levy authorized by this section will be proposed to the electors. Within ten days after receiving the copy of the resolution, the tax commissioner shall determine each of the following and certify the determinations to the board of education:

(1) The dollar amount to be raised by the proposed levy, which shall be the product of:

(a) The difference between the aggregate effective tax rate for residential/agricultural real property for the tax year preceding the year in which the repeal and levy will be proposed to the electors and twenty mills for each one dollar of taxable value;

(b) The total taxable value of all property on the tax list of real and public utility property for the tax year preceding the year in which the repeal and levy will be proposed to the electors.

(2) The estimated tax rate of the proposed levy.

The above boxed and initialed text was ~~disapproved~~.

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(3) The existing levies and any portion of an existing levy to be repealed upon approval of the question. Levies shall be repealed in reverse chronological order from most recently imposed to least recently imposed until the sum of the effective tax rates repealed for residential/agricultural real property is equal to the difference calculated in division (B)(1)(a) of this section.

(4) The sum of the following:

(a) The total taxable value of nonresidential/agricultural real property for the tax year preceding the year in which the repeal and levy will be proposed to the electors multiplied by the difference between (i) the aggregate effective tax rate for nonresidential/agricultural real property for the existing levies and any portion of an existing levy to be repealed and (ii) the amount determined under division (B)(1)(a) of this section, but not less than zero;

(b) The total taxable value of public utility tangible personal property for the tax year preceding the year in which the repeal and levy will be proposed to the electors multiplied by the difference between (i) the aggregate voted tax rate for the existing levies and any portion of an existing levy to be repealed and (ii) the amount determined under division (B)(1)(a) of this section, but not less than zero.

(C) Upon receipt of the certification from the tax commissioner under division (B) of this section, a majority of the members of the board of education may adopt a resolution proposing the repeal of the existing levies as identified in the certification and the imposition of a levy in excess of the ten-mill limitation that will raise annually the amount certified by the commissioner. If the board determines that the tax should be for an amount less than that certified by the commissioner, the board may request that the commissioner redetermine the rate under division (B)(2) of this section on the basis of the lesser amount the levy is to raise as specified by the board. The amount certified under division (B)(4) and the levies to be repealed as certified under division (B)(3) of this section shall not be redetermined. Within ten days after receiving a timely request specifying the lesser amount to be raised by the levy, the commissioner shall redetermine the rate and recertify it to the board as otherwise provided in division (B) of this section. Only one such request may be made by the board of education of an eligible school district.

The resolution shall state the first calendar year in which the levy will be due; the existing levies and any portion of an existing levy that will be repealed, as certified by the commissioner; the term of the levy expressed in years, which may be any number not exceeding ten, or that it will be levied for a continuing period of time; and the date of the election, which shall be the date of a primary or general election.

Immediately upon its passage, the resolution shall go into effect and shall be certified by the board of education to the county auditor of the proper county. The county auditor and the board of education shall proceed as required under section 5705.195 of the Revised Code, as that section existed before the effective date of its repeal by this act. No publication of the resolution is necessary other than that provided for in the notice of election. Section 5705.196 of the Revised Code, as that section existed before the effective date of its repeal by this act, shall govern the matters concerning

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the election. The submission of a question to the electors under this section is subject to the limitation on the number of election dates established by section 5705.214 of the Revised Code.

(D) The form of the ballot to be used at the election provided for in this section shall be as follows:

"Shall the existing levy of _____ (insert the voted millage rate of the levy to be repealed), currently being charged against residential and agricultural property by the _____ (insert the name of school district) at a rate of _____ (insert the residential/agricultural real property effective tax rate of the levy being repealed) for the purpose of _____ (insert the purpose of the existing levy) be repealed, and shall a levy be imposed by the _____ (insert the name of school district) in excess of the ten-mill limitation for the necessary requirements of the school district in the sum of _____ (insert the annual amount the levy is to produce), estimated by the tax commissioner to require _____ (insert the number of mills) mills for each one dollar of valuation, which amounts to _____ (insert the rate expressed in dollars and cents) for each one hundred dollars of valuation for the initial year of the tax, for a period of _____ (insert the number of years the levy is to be imposed, or that it will be levied for a continuing period of time), commencing in _____ (insert the first year the tax is to be levied), first due in calendar year _____ (insert the first calendar year in which the tax shall be due)?

	FOR THE RENEWAL OF THE TAX LEVY
	AGAINST THE RENEWAL OF THE TAX LEVY

RMD

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	FOR THE REPEAL AND TAX
	AGAINST THE REPEAL AND TAX

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If the question submitted is a proposal to repeal all or a portion of more than one existing levy, the form of the ballot shall be modified by substituting the statement "shall the existing levy of" with "shall existing levies of" and inserting the aggregate voted and aggregate effective tax rates to be repealed.

(E) If a majority of the electors voting on the question submitted in an election vote in favor of the repeal and levy, the result shall be certified immediately after the canvass by the board of elections to the board of education. The board of education may make the levy necessary to raise the amount specified in the resolution for the purpose stated in the resolution and shall certify it to the county auditor, who shall extend it on the current year tax lists for collection. After the first year, the levy shall be included in the annual tax budget that is certified to the county budget commission.

(F) A levy imposed under this section for a continuing period of time may be decreased or repealed pursuant to section 5705.261 of the Revised Code. If a levy imposed under this section

Item this section and initialed text was disapproved.

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decreased, the amount calculated under division (B)(4) of this section and paid under section 5705.2110 of the Revised Code shall be decreased by the same proportion as the levy is decreased. If the levy is repealed, no further payments shall be made to the district under that section.

(G) At any time, the board of education, by a vote of two-thirds of all of its members, may adopt a resolution to renew a tax levied under this section. The resolution shall provide for levying the tax and specifically all of the following:

(1) That the tax shall be called, and designated on the ballot as, a renewal levy;

(2) The amount of the renewal tax, which shall be no more than the amount of tax previously collected;

(3) The number of years, not to exceed ten, that the renewal tax will be levied, or that it will be levied for a continuing period of time;

(4) That the purpose of the renewal tax is for current expenses.

The board shall certify a copy of the resolution to the board of elections not later than ninety days before the date of the election at which the question is to be submitted, which shall be the date of a primary or general election.

(H) The form of the ballot to be used at the election on the question of renewing a levy under this section shall be as follows:

"Shall a tax levy renewing an existing levy of _____ (insert the annual dollar amount the levy is to produce each year), estimated to require _____ (insert the number of mills) mills for each $1 of taxable value, which amounts to $_____ for each $100,000 of the county auditor's ~~appraised~~ market value, be imposed by the _____ (insert the name of school district) for the purpose of current expenses for a period of _____ (insert the number of years the levy is to be imposed, or that it will be levied for a continuing period of time), commencing in _____ (insert the first year the tax is to be levied), first due in calendar year _____ (insert the first calendar year in which the tax shall be due)?

	FOR THE RENEWAL OF THE TAX LEVY
	AGAINST THE RENEWAL OF THE TAX LEVY

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If the levy submitted is to be for less than the amount of money previously collected, the form of the ballot shall be modified to add "and reducing" after "renewing" and to add before "estimated to require" the statement "be approved at a tax rate necessary to produce $_____ (insert the lower annual dollar amount the levy is to produce each year)."

Sec. 5705.2111. (A) If the board of directors of a regional student education district created under section 3313.83 of the Revised Code desires to levy a tax in excess of the ten-mill limitation throughout the district for the purpose of funding the services to be provided by the district to students enrolled in the school districts of which the district is composed and their immediate family members, the board shall propose the levy to each of the boards of education of those school

The above boxed and initialed text was disapproved.

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districts. The proposal shall specify the rate or amount of the tax, the number of years the tax will be levied or that it will be levied for a continuing period of time, and that the aggregate rate of the tax shall not exceed three mills per dollar of taxable value in the regional student education district.

(B)(1) If a majority of the boards of education of the school districts of which the regional student education district is composed approves the proposal for the tax levy, the board of directors of the regional student education district may adopt a resolution approved by a majority of the board's full membership declaring the necessity of levying the proposed tax in excess of the ten-mill limitation throughout the district for the purpose of funding the services to be provided by the district to students enrolled in the school districts of which the district is composed and their immediate family members. The resolution shall provide for the question of the tax to be submitted to the electors of the district at a general, primary, or special election on a day to be specified in the resolution that is consistent with the requirements of section 3501.01 of the Revised Code and that occurs at least ninety days after the resolution is certified to the board of elections. The resolution shall specify the rate or amount of the tax and the number of years the tax will be levied or that the tax will be levied for a continuing period of time. The aggregate rate of tax levied by a regional student education district under this section at any time shall not exceed three mills per dollar of taxable value in the district. A tax levied under this section may be renewed~~,~~ subject to section 5705.25 of the Revised Code~~, or replaced as provided in section 5705.192 of the Revised Code~~.

(2) The resolution shall take effect immediately upon passage, and no publication of the resolution is necessary other than that provided in the notice of election. The resolution shall be certified and submitted in the manner provided under section 5705.25 of the Revised Code, and that section governs the arrangements governing submission of the question and other matters concerning the election.

Sec. 5705.2114. (A) If the board of directors of a career-technical cooperative education district created under section 3313.831 of the Revised Code desires to levy a tax in excess of the ten-mill limitation throughout the district for the purpose of funding the services to be provided by the district to students enrolled in the school districts of which the district is composed, the board shall propose the levy to each of the boards of education of those school districts. The proposal shall specify the rate or amount of the tax, the number of years the tax will be levied or that it will be levied for a continuing period of time, and that the aggregate rate of the tax shall not exceed three mills per dollar of taxable value in the career-technical cooperative education district.

(B)(1) If a majority of the boards of education of the school districts of which the career-technical cooperative education district is composed approves the proposal for the tax levy, the board of directors of the career-technical cooperative education district may adopt a resolution approved by a majority of the board's full membership declaring the necessity of levying the proposed tax in excess of the ten-mill limitation throughout the district for the purpose of funding the services to be provided by the district to students enrolled in the school districts of which the district is composed. The resolution shall provide for the question of the tax to be submitted to the

The above-lined and initialed text was disapproved.

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electors of the district at a general, primary, or special election on a day to be specified in the resolution that is consistent with the requirements of section 3501.01 of the Revised Code and that occurs at least ninety days after the resolution is certified to the board of elections. The resolution shall specify the rate or amount of the tax and the number of years the tax will be levied or that the tax will be levied for a continuing period of time. The aggregate rate of tax levied by a career-technical cooperative education district under this section at any time shall not exceed three mills per dollar of taxable value in the district. A tax levied under this section may be renewed, subject to section 5705.25 of the Revised Code, except that the tax may not be renewed and increased.

(2) The resolution shall take effect immediately upon passage, and no publication of the resolution is necessary other than that provided in the notice of election. The resolution shall be certified and submitted in the manner provided under section 5705.25 of the Revised Code, and that section governs the arrangements governing submission of the question and other matters concerning the election.

Sec. 5705.221. (A) At any time, the board of county commissioners of any county by a majority vote of the full membership may declare by resolution and certify to the board of elections of the county that the amount of taxes which may be raised within the ten-mill limitation by levies on the current tax duplicate will be insufficient to provide the necessary requirements of the county's alcohol, drug addiction, and mental health service district established pursuant to Chapter 340. of the Revised Code, or the county's contribution to a joint-county district of which the county is a part, and that it is necessary to levy a tax in excess of such limitation for the operation of community addiction services providers and community mental health services providers and the acquisition, construction, renovation, financing, maintenance, and operation of alcohol and drug addiction facilities and mental health facilities.

Such resolution shall conform to section 5705.19 of the Revised Code, except that the increased rate may be in effect for any number of years not exceeding ten.

The resolution shall be certified and submitted in the manner provided in section 5705.25 of the Revised Code, except that it may be placed on the ballot in any election, and except as otherwise provided in division (G) of this section. The resolution shall be certified to the board of elections not less than ninety days before the election at which it will be voted upon.

If the majority of the electors voting on a levy to supplement general fund appropriations for the support of the comprehensive community addiction and mental health services providers vote in favor of the levy, the board may levy a tax within the county at the additional rate outside the ten-mill limitation during the specified period, for the purpose stated in the resolution.

(B) When electors have approved a tax levy under this section, the board of county commissioners may anticipate a fraction of the proceeds of the levy and, from time to time, issue anticipation notes in accordance with section 5705.191 or 5705.193 of the Revised Code.

(C) The county auditor who is the fiscal officer of the alcohol, drug addiction, and mental health service district, upon receipt of a resolution from the board of alcohol, drug addiction, and

The above boxed and initialed text was disapproved.

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mental health services, shall establish for the district a capital improvements account or a reserve balance account, or both, as specified in the resolution. The capital improvements account shall be a contingency fund for the necessary acquisition, replacement, renovation, or construction of facilities and movable and fixed equipment. Upon the request of the board, funds not needed to pay for current expenses may be appropriated to the capital improvements account, in amounts such that the account does not exceed twenty-five per cent of the replacement value of all capital facilities and equipment currently used by the board for programs and services. Other funds which are available for current capital expenses from federal, state, or local sources may also be appropriated to this account.

The reserve balance account shall contain those funds that are not needed to pay for current operating expenses and not deposited in the capital improvements account but that will be needed to pay for operating expenses in the future. Upon the request of a board, such funds shall be appropriated to the reserve balance account. Payments from the capital improvements account and the reserve balance account shall be made by the county treasurer who is the custodian of funds for the district upon warrants issued by the county auditor who is the fiscal officer of the district pursuant to orders of the board.

(D) If a board of county commissioners levies a tax under this section for the county's contribution to a joint-county district of which the county is a part, revenue from the tax shall only be expended for the benefit of the residents of the county.

(E) If a board of county commissioners levies a tax under this section for the county's contribution to a joint-county district of which the county is a part and that district expands or contracts due to the addition or withdrawal of another county, the board, provided that county remains a part of the newly expanded or contracted joint-county district, shall continue to levy and collect that tax, pursuant to the terms originally approved by electors, for the county's contribution to the newly expanded or contracted joint-county district of which the county is a part. Notwithstanding ~~sections 5705.192 and~~ section 5705.25 of the Revised Code, the election notice and ballot language of a renewal ~~or replacement~~ of such a levy shall identify the name of the newly expanded or contracted joint-county district.

(F) If a board of county commissioners levies a tax under this section for the county's contribution to a joint-county district of which the county is a part and the county withdraws from the district, the board shall continue to levy and collect that tax, pursuant to the terms originally approved by electors, for one of the following purposes, if either situation applies:

(1) For the county's contribution to a newly joined joint-county district, if the county joins such a joint-county district in the tax year after the year in which the county withdraws from the other joint-county district;

(2) To provide the necessary requirements of the county's alcohol, drug addiction, and mental health service district, if the county establishes such a district under Chapter 340. of the Revised Code in the tax year after the year in which the county withdraws from the joint-county

The above boxed and initialed text was disapproved.

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district.

Notwithstanding ~~sections 5705.192 and~~ section 5705.25 of the Revised Code, the election notice and ballot language of a renewal ~~or replacement~~ of such a levy shall identify the name of the newly established district or newly joined joint-county district.

(G) Division (G) of this section applies only if all of the following apply:

(1) The county withdraws from a joint-county district.

(2) The board of alcohol, drug addiction, and mental health services of that joint-county district levies a tax under section 5705.19 of the Revised Code in the tax year for which the county withdraws from the joint-county district.

(3) The board of county commissioners of the withdrawing county adopts a resolution under division (A) of this section proposing a tax under this section that specifies that the first tax year the tax is to be levied by the board is the tax year after the year the tax described in division (G)(2) of this section expires or is renewed ~~or replaced~~, as authorized under division (B) of section 340.01 of the Revised Code.

The proposed tax described in division (G)(3) of this section may be a renewal, renewal and decrease, or renewal and increase of the tax described in division (G)(2) of this section, except that, notwithstanding section 5705.25 of the Revised Code, the election notice and ballot language of a renewal of such a levy shall identify the county as the subdivision within which the tax will be levied and not the joint-county district from which the county withdrew.

~~Alternatively, the tax described in division (G)(3) of this section may be a replacement, replacement and decrease, or replacement and increase of the tax described in division (G)(2) of this section, as authorized under section 5705.192 of the Revised Code, except that, notwithstanding that section, the election notice and ballot language of a replacement of such a levy shall identify the county as the subdivision within which the tax will be levied and not the joint-county district from which the county withdrew.~~

Sec. 5705.222. (A) At any time the board of county commissioners of any county by a majority vote of the full membership may declare by resolution and certify to the board of elections of the county that the amount of taxes which may be raised within the ten-mill limitation by levies on the current tax duplicate will be insufficient to provide the necessary requirements of the county board of developmental disabilities established pursuant to Chapter 5126. of the Revised Code and that it is necessary to levy a tax in excess of such limitation for the operation of community programs and services authorized by county boards of developmental disabilities, for the acquisition, construction, renovation, financing, maintenance, and operation of developmental disabilities facilities, or for both of such purposes.

The resolution shall conform to section 5705.19 of the Revised Code, except that the increased rate may be in effect for any number of years not exceeding ten or for a continuing period of time.

The resolution shall be certified and submitted in the manner provided in section 5705.25 of

The above boxed and initialed text was disapproved.

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~~Amounts in a capital improvements account or reserve balance account that are not in excess of the limitations prescribed in this division shall be considered reasonable and shall not be taken into consideration by the county budget commission when determining whether to reduce the taxing authority of a county under section 5705.32 of the Revised Code.~~

Sec. 5705.233. (A) As used in this section, "criminal justice facility" means any facility located within the county in which a tax is levied under this section and for which the board of commissioners of such county may make an appropriation under section 307.45 of the Revised Code.

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(B) The board of county commissioners of any county, at any time, may declare by resolution that it may be necessary for the county to issue general obligation bonds for permanent improvements to a criminal justice facility, including the acquisition, construction, enlargement, renovation, or maintenance of such a facility. The resolution shall state all of the following:

(1) The necessity and purpose of the bond issue;

(2) The date of the general or special election at which the question shall be submitted to the electors;

(3) The amount, approximate date, estimated rate of interest, and maximum number of years over which the principal of the bonds may be paid;

(4) The necessity of levying a tax outside the ten-mill limitation to pay debt charges on the bonds and any anticipatory securities.

On adoption of the resolution, the board of county commissioners shall certify a copy of it to the county auditor. The county auditor promptly shall estimate and certify to the board the average annual property tax rate, expressed in mills for each one dollar of taxable value and in dollars for each one hundred thousand dollars of the county auditor's ~~appraised~~ market value, required throughout the stated maturity of the bonds to pay debt charges on the bonds, in the same manner as under division (C) of section 133.18 of the Revised Code. Except as provided in division (C) of this section, division (B) of section 5705.03 of the Revised Code does not apply to tax levy proceedings initiated under this section.

(C) After receiving the county auditor's certification under division (B) of this section and, if applicable, section 5705.03 of the Revised Code, the board of county commissioners may declare by resolution that the amount of taxes that can be raised within the ten-mill limitation will be insufficient to provide an adequate amount for the present and future criminal justice requirements of the county; that it is necessary to issue general obligation bonds of the county for permanent improvements to a criminal justice facility and to levy an additional tax in excess of the ten-mill limitation to pay debt charges on the bonds and any anticipatory securities; that it is necessary for a specified number of years or for a continuing period of time to levy additional taxes in excess of the ten-mill limitation to provide funds for the acquisition, construction, enlargement, renovation, maintenance, and financing of permanent improvements to such a criminal justice facility or to pay for operating expenses of the facility and other criminal justice services for which the board may

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make an appropriation under section 307.45 of the Revised Code, or both; and that the question of the bonds and taxes shall be submitted to the electors of the county at a general or special election, which shall not be earlier than ninety days after certification of the resolution to the board of elections, and the date of which shall be consistent with section 3501.01 of the Revised Code. The resolution shall specify all of the following:

(1) The county auditor's estimate of the average annual property tax rate required throughout the stated maturity of the bonds to pay debt charges on the bonds;

(2) The proposed rate of the tax, if any, for operating expenses and criminal justice services, the first year the tax will be levied, and the number of years it will be levied, or that it will be levied for a continuing period of time;

(3) The proposed rate of the tax, if any, for permanent improvements to a criminal justice facility, the first year the tax will be levied, and the number of years it will be levied, or that it will be levied for a continuing period of time.

The resolution shall go into immediate effect upon its passage, and no publication of it is necessary other than that provided in the notice of election, except that division (B) of section 5705.03 of the Revised Code applies if the resolution proposes an additional tax for operating expenses and criminal justice services or permanent improvements. The board of county commissioners shall certify, immediately after its adoption, a copy of the resolution, along with copies of the auditor's certifications under division (B) of this section or section 5705.03 of the Revised Code, if applicable, and the board's resolution under division (B) of this section, to the board of elections.

(D) The board of elections shall make the arrangements for the submission of the question proposed under division (C) of this section to the electors of the county, and the election shall be conducted, canvassed, and certified in the same manner as regular elections in the county for the election of county officers. The resolution shall be put before the electors as one ballot question, with a favorable vote indicating approval of the bond issue, the levy to pay debt charges on the bonds and any anticipatory securities, the operating expenses and criminal justice services levy, and the permanent improvements levy, as those levies may be proposed. The board of elections shall publish notice of the election in a newspaper of general circulation in the county once a week for two consecutive weeks, or as provided in section 7.16 of the Revised Code, before the election. If a board of elections operates and maintains a web site, that board also shall post notice of the election on its web site for thirty days before the election. The notice of election shall state all of the following:

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(1) The principal amount of the proposed bond issue;

(2) The permanent improvements for which the bonds are to be issued;

(3) The maximum number of years over which the principal of the bonds may be paid;

(4) The estimated additional average annual property tax rate, expressed in mills for each one dollar of taxable value and in dollars for each one hundred thousand dollars of the county

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auditor's ~~appraised~~ market value, to pay the debt charges on the bonds, as certified by the county auditor;

(5) The proposed rate of the additional tax, if any, for operating expenses and criminal justice services;

(6) The number of years the operating expenses or criminal justice services tax will be in effect, or that it will be in effect for a continuing period of time;

(7) The proposed rate of the additional tax, if any, for permanent improvements;

(8) The number of years the permanent improvements tax will be in effect, or that it will be in effect for a continuing period of time;

(9) The estimated annual collections, if applicable, of the current operating expenses or criminal justice services levy and permanent improvements levy, as certified by the county auditor;

(10) The time and place of the election.

(E) The form of the ballot for an election under this section is as follows:

"Shall _____ be authorized to do the following:

(1) Issue bonds for the purpose of _____ in the principal amount of $_____, to be repaid annually over a maximum period of _____ years, and levy a property tax outside the ten-mill limitation, estimated by the county auditor to average over the bond repayment period _____ mills for each $1 of taxable value, which amounts to $_____ for each $100,000 of the county auditor's ~~appraised~~ market value, to pay the annual debt charges on the bonds, and to pay debt charges on any notes issued in anticipation of those bonds?"

If either a levy for permanent improvements or a levy for operating expenses and criminal justice services is proposed, or both are proposed, the ballot also shall contain the following language, as appropriate:

"(2) Levy an additional property tax to provide funds for the acquisition, construction, enlargement, renovation, maintenance, and financing of permanent improvements to a criminal justice facility, that the county auditor estimates will collect $_____ annually, at a rate not exceeding _____ mills for each $1 of taxable value, which amounts to $_____ for each $100,000 of the county auditor's ~~appraised~~ market value, for _____ (number of years of the levy, or a continuing period of time)?

(3) Levy an additional property tax to pay operating expenses of a criminal justice facility and provide other criminal justice services, that the county auditor estimates will collect $_____ annually, at a rate not exceeding _____ mills for each $1 of taxable value, which amounts to $_____ for each $100,000 of the county auditor's ~~appraised~~ market value, for _____ (number of years of the levy, or a continuing period of time)?

FOR THE BOND ISSUE AND LEVY (OR LEVIES)

AGAINST THE BOND ISSUE AND LEVY (OR LEVIES)"

(F) The board of elections promptly shall certify the results of the election to the tax commissioner and the county auditor. If a majority of the electors voting on the question vote for it,

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the board of county commissioners may proceed with issuance of the bonds and the levy and collection of the property tax for the debt service on the bonds and any anticipatory securities in the same manner and subject to the same limitations as for securities issued under section ~~133.18~~ of the Revised Code, and with the levy and collection of the property tax or taxes for operating expenses and criminal justice services and for permanent improvements at the additional rate or any lesser rate in excess of the ten-mill limitation. Any securities issued by the board of commissioners under this section are Chapter 133. securities, as that term is defined in section 133.01 of the Revised Code.

(G)(1) After the approval of a tax for operating expenses and criminal justice services under this section and before the time the first collection and distribution from the levy can be made, the board of county commissioners may anticipate a fraction of the proceeds of the levy and issue anticipation notes in a principal amount not exceeding fifty per cent of the total estimated proceeds of the tax to be collected during the first year of the levy.

(2) After the approval of a tax under this section for permanent improvements to a criminal justice facility, the board of county commissioners may anticipate a fraction of the proceeds of the tax and issue anticipation notes in a principal amount not exceeding fifty per cent of the total estimated proceeds of the tax remaining to be collected in each year over a period of five years after issuance of the notes.

Anticipation notes under this section shall be issued as provided in section 133.24 of the Revised Code. Notes issued under division (G) of this section shall have principal payments during each year after the year of their issuance over a period not to exceed five years, and may have a principal payment in the year of their issuance.

(H) A tax for operating expenses and criminal justice services or for permanent improvements levied under this section for a specified number of years may be renewed ~~or replaced~~ in the same manner as a tax for current operating expenses or permanent improvements levied under section 5705.19 of the Revised Code. A tax levied under this section for a continuing period of time may be decreased in accordance with section 5705.261 of the Revised Code.

Sec. 5705.25. (A)(1) A copy of any resolution adopted as provided in section 5705.19 or 5705.2111 of the Revised Code shall be certified by the taxing authority to the board of elections of the proper county not less than ninety days before the general election in any year, and the board shall submit the proposal to the electors of the subdivision at the succeeding November election. In the case of a qualifying library levy, the board shall submit the question to the electors of the library district or association library district.

(2) Except as otherwise provided in this division, a resolution to renew or to renew and increase or renew and decrease an existing levy, regardless of the section of the Revised Code under which the tax was imposed, shall not be placed on the ballot unless the question is submitted at the general election held during the last year the tax to be renewed may be extended on the real and public utility property tax list and duplicate, or at any election held in the ensuing year. The limitation of the foregoing sentence does not apply to a resolution to renew and increase or to renew

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and decrease an existing levy that was imposed under section 5705.191 of the Revised Code to supplement the general fund for the purpose of making appropriations for one or more of the following purposes: for public assistance, human or social services, relief, welfare, hospitalization, health, and support of general hospitals. The limitation of the second preceding sentence also does not apply to a resolution that proposes to renew two or more existing levies imposed under section 5705.222 or division (L) of section 5705.19 of the Revised Code, or under section 5705.21 or 5705.217 of the Revised Code, in which case the question shall be submitted on the date of the general or primary election held during the last year at least one of the levies to be renewed may be extended on the real and public utility property tax list and duplicate, or at any election held during the ensuing year. A resolution proposing to renew or renew and increase or decrease an existing levy may specify that the renewal, increase, or decrease of the existing levy shall be extended on the tax list for the tax year specified in the resolution, which may be the last year the existing levy may be extended on the list or the ensuing year. If the renewal, increase, or decrease is to be extended on the tax list for the last tax year the existing levy would otherwise be extended, the existing levy shall not be extended on the tax list for that last year unless the question of the renewal, increase, or decrease is not approved by a majority of electors voting on the question, in which case the existing levy shall be extended on the tax list for that last year.

For purposes of this section, a levy shall be considered to be an "existing levy" through the year following the last year it can be placed on the tax list and duplicate.

(3) The board of elections shall make the necessary arrangements for the submission of such questions to the electors of such subdivision, library district, or association library district, and the election shall be conducted, canvassed, and certified in the same manner as regular elections in such subdivision, library district, or association library district for the election of county officers. Notice of the election shall be published in a newspaper of general circulation in the subdivision, library district, or association library district once a week for two consecutive weeks, or as provided in section 7.16 of the Revised Code, prior to the election. If the board of elections operates and maintains a web site, the board of elections shall post notice of the election on its web site for thirty days prior to the election. The notice shall state the purpose, the levy's estimated annual collections if the levy is not to pay debt charges, the proposed increase in rate, expressed in mills for each one dollar of taxable value, either that rate or the effective rate, as applicable, expressed in dollars for each one hundred thousand dollars of the county auditor's ~~appraised~~ market value, the number of years during which the increase will be in effect, the first month and year in which the tax will be levied, and the time and place of the election.

(B) The form of the ballots cast at an election held pursuant to division (A) of this section shall be as follows:

"An additional tax for the benefit of (name of subdivision or public library) _____ for the purpose of (purpose stated in the resolution) _____, that the county auditor estimates will collect $_____ annually, at a rate not exceeding _____ mills for each $1 of taxable value, which

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amounts to $_____ for each $100,000 of the county auditor's ~~appraised~~ market value, for _____ (life of indebtedness or number of years the levy is to run).

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	For the Tax Levy
	Against the Tax Levy

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(C) If the levy is to be in effect for a continuing period of time, the notice of election and the form of ballot shall so state instead of setting forth a specified number of years for the levy.

If the additional tax or the renewal, increase, or decrease of an existing levy is to be placed on the current tax list, the form of the ballot shall be modified by adding, after the statement of the number of years the levy is to run, the phrase ", commencing in _____ (first year the tax is to be levied), first due in calendar year _____ (first calendar year in which the tax shall be due)."

If the levy submitted is a proposal to renew, increase, or decrease an existing levy, the form of the ballot specified in division (B) of this section must be changed by substituting for the words "An additional" at the beginning of the form, the words "A renewal of a" in case of a proposal to renew an existing levy in the same amount; the words "A renewal of _____ mills and an increase of _____ mills for each $1 of taxable value to constitute a" in the case of an increase; or the words "A renewal of part of an existing levy, being a reduction of _____ mills for each $1 of taxable value, to constitute a" in the case of a decrease in the proposed levy. Additionally, the effective rate, in lieu of the rate, shall be expressed for each one hundred thousand dollars of the county auditor's ~~appraised~~ market value.

If the levy submitted is a proposal to renew two or more existing levies imposed under section 5705.222 or division (L) of section 5705.19 of the Revised Code, or under section 5705.21 or 5705.217 of the Revised Code, the form of the ballot specified in division (B) of this section shall be modified by substituting for the words "an additional tax" the words "a renewal of ____(insert the number of levies to be renewed) existing taxes."

If the levy submitted is a levy under section 5705.72 of the Revised Code or a proposal to renew, increase, or decrease an existing levy imposed under that section, the name of the subdivision shall be "the unincorporated area of _____ (name of township)."

If the levy is for the payment of debt charges, the form of the ballot shall be modified by omitting the phrase ", that the county auditor estimates will collect $_____ annually."

The question covered by a resolution adopted under this section shall be submitted as a separate proposition but may be printed on the same ballot with any other proposition submitted at the same election, other than the election of officers. More than one such question may be submitted at the same election.

(D) A levy voted in excess of the ten-mill limitation under this section shall be certified to the tax commissioner. In the first year of the levy, it shall be extended on the tax lists after the February settlement succeeding the election. If the additional tax is to be placed upon the tax list of

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the current year, as specified in the resolution providing for its submission, the result of the election shall be certified immediately after the canvass by the board of elections to the taxing authority, who shall make the necessary levy and certify it to the county auditor, who shall extend it on the tax lists for collection. After the first year, the tax levy shall be included in the annual tax budget that is certified to the county budget commission.

(E) A tax levied under section 5705.2111 of the Revised Code shall not be renewed and increased.

Sec. 5705.251. (A) A copy of a resolution adopted under section 5705.212 or 5705.213 of the Revised Code shall be certified by the board of education to the board of elections of the proper county not less than ninety days before the date of the election specified in the resolution, and the board of elections shall submit the proposal to the electors of the school district at a special election to be held on that date. The board of elections shall make the necessary arrangements for the submission of the question or questions to the electors of the school district, and the election shall be conducted, canvassed, and certified in the same manner as regular elections in the school district for the election of county officers. Notice of the election shall be published in a newspaper of general circulation in the subdivision once a week for two consecutive weeks, or as provided in section 7.16 of the Revised Code, prior to the election. If the board of elections operates and maintains a web site, the board of elections shall post notice of the election on its web site for thirty days prior to the election.

(1) In the case of a resolution adopted under section 5705.212 of the Revised Code, the notice shall state separately, for each tax being proposed, the purpose; the proposed increase in rate, expressed in dollars for each one hundred thousand dollars of the county auditor's ~~appraised~~ market value as well as in mills for each one dollar of taxable value; the number of years during which the increase will be in effect; and the first calendar year in which the tax will be due. The notice shall also state the original tax's estimated annual collections and the estimated aggregate annual collections of all such taxes. For an election on the question of a renewal levy, the notice shall state the purpose; the levy's estimated annual collections; the proposed rate, expressed in mills for each one dollar of taxable value; the effective rate, expressed in dollars for each one hundred thousand dollars of the county auditor's ~~appraised~~ market value; and the number of years the tax will be in effect. If the resolution is adopted under division (C) of that section, the rate of each tax being proposed shall be expressed as both the total rate and the portion of the total rate to be allocated to the qualifying school district and the portion to be allocated to partnering community schools.

(2) In the case of a resolution adopted under section 5705.213 of the Revised Code, the notice shall state the purpose; the amount proposed to be raised by the tax in the first year it is levied; the estimated average additional tax rate for the first year it is proposed to be levied, expressed in mills for each one dollar of taxable value and in dollars for each one hundred thousand dollars of the county auditor's ~~appraised~~ market value; the number of years during which the increase will be in effect; and the first calendar year in which the tax will be due. The notice also

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shall state the amount by which the amount to be raised by the tax may be increased in each year after the first year. The amount of the allowable increase may be expressed in terms of a dollar increase over, or a percentage of, the amount raised by the tax in the immediately preceding year. For an election on the question of a renewal levy, the notice shall state the purpose; the amount proposed to be raised by the tax; the estimated tax rate, expressed in mills for each one dollar of taxable value and in dollars for each one hundred thousand dollars of the county auditor's ~~appraised~~ market value; and the number of years the tax will be in effect.

In any case, the notice also shall state the time and place of the election.

(B)(1) The form of the ballot in an election on taxes proposed under section 5705.212 of the Revised Code shall be as follows:

"Shall the _____ school district be authorized to levy taxes for current expenses, the aggregate rate of which may increase in _____ (number) increment(s) of not more than _____ mill(s) for each $1 of taxable value, from an original rate of _____ mill(s) for each $1 of taxable value, which amounts to $_____ for each $100,000 of the county auditor's ~~appraised~~ market value, that the county auditor estimates will collect $_____ annually, to a maximum rate of _____ mill(s) for each $1 of taxable value, which amounts to $_____ for each $100,000 of the county auditor's ~~appraised~~ market value, that the county auditor estimates will collect $_____ annually? The original tax is first proposed to be levied in _____ (the first year of the tax), and the incremental tax in _____ (the first year of the increment) (if more than one incremental tax is proposed in the resolution, the first year that each incremental tax is proposed to be levied shall be stated in the preceding format, and the increments shall be referred to as the first, second, third, or fourth increment, depending on their number). The aggregate rate of tax so authorized will _____ (insert either, "expire with the original rate of tax which shall be in effect for _____ years" or "be in effect for a continuing period of time").

RMD

	FOR THE TAX LEVIES
	AGAINST THE TAX LEVIES

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If the tax is proposed by a qualifying school district under division (C)(1) of section 5705.212 of the Revised Code, the form of the ballot shall be modified by adding, after the phrase "each $1 of taxable value," the following: "(of which _____ mills is to be allocated to partnering community schools)."

(2) The form of the ballot in an election on the question of a renewal levy under section 5705.212 of the Revised Code shall be as follows:

"Shall the _____ school district be authorized to renew a tax for current expenses, that the county auditor estimates will collect $_____ annually, at a rate not exceeding _____ mills for each $1 of taxable value, which amounts to $_____ (effective rate) for each $100,000 of the county auditor's ~~appraised~~ market value, for _____ (number of years the levy shall be in

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effect, or a continuing period of time)?

	FOR THE TAX LEVIES
	AGAINST THE TAX LEVIES

RMD

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If the tax is proposed by a qualifying school district under division (C)(2) of section 5705.212 of the Revised Code and the total rate and the rates allocated to the school district and partnering community schools are to remain the same as those of the levy being renewed, the form of the ballot shall be modified by adding, after the phrase "each $1 of taxable value," the following: "(of which _____ mills is to be allocated to partnering community schools)." If the total rate is to be increased, the form of the ballot shall state that the proposal is to renew the existing tax with an increase in rate and shall state the increase in rate, the total rate resulting from the increase, and, of that rate, the portion of the rate to be allocated to partnering community schools. If the total rate is to be decreased, the form of the ballot shall state that the proposal is to renew a part of the existing tax and shall state the reduction in rate, the total rate resulting from the decrease, and, of that rate, the portion of the rate to be allocated to partnering community schools.

(3) If a tax proposed by a ballot form prescribed in division (B)(1) or (2) of this section is to be placed on the current tax list, the form of the ballot shall be modified by adding, after the statement of the number of years the levy is to be in effect, the phrase ", commencing in _____ (first year the tax is to be levied), first due in calendar year _____ (first calendar year in which the tax shall be due)."

(C) The form of the ballot in an election on a tax proposed under section 5705.213 of the Revised Code shall be as follows:

"Shall the _____ school district be authorized to levy the following tax for current expenses? The tax will first be levied in _____ (year) to raise $_____. In the _____ (number of years) following years, the tax will increase by not more than _____ (per cent or dollar amount of increase) each year, so that, during _____ (last year of the tax), the tax will raise approximately _____ (dollars). The county auditor estimates that the rate will be _____ mill(s) for each $1 of taxable value, which amounts to $_____ for each $100,000 of the county auditor's ~~appraised~~ market value, both during _____ (first year of the tax) and _____ mill(s) for each $1 of taxable value, which amounts to $_____ for each $100,000 of the county auditor's ~~appraised~~ market value, during _____ (last year of the tax). The tax will not be levied after _____ (year).

	FOR THE TAX LEVIES
	AGAINST THE TAX LEVIES

"

The form of the ballot in an election on the question of a renewal levy under section

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5705.213 of the Revised Code shall be as follows:

"Shall the _____ school district be authorized to renew a tax for current expenses which will raise $_____, estimated by the county auditor to be _____ mills for each $1 of taxable value, which amounts to $_____ for each $100,000 of the county auditor's ~~appraised~~ market value? The tax shall be in effect for _____ (the number of years the levy shall be in effect, or a continuing period of time).

RMO

	FOR THE TAX LEVIES
	AGAINST THE TAX LEVIES

"

If the tax is to be placed on the current tax list, the form of the ballot shall be modified by adding, after the statement of the number of years the levy is to be in effect, the phrase ", commencing in _____ (first year the tax is to be levied), first due in calendar year _____ (first calendar year in which the tax shall be due)."

(D) The question covered by a resolution adopted under section 5705.212 or 5705.213 of the Revised Code shall be submitted as a separate question, but may be printed on the same ballot with any other question submitted at the same election, other than the election of officers. More than one question may be submitted at the same election.

(E) Taxes voted in excess of the ten-mill limitation under division (B) or (C) of this section shall be certified to the tax commissioner. If an additional tax is to be placed upon the tax list of the current year, as specified in the resolution providing for its submission, the result of the election shall be certified immediately after the canvass by the board of elections to the board of education. The board of education immediately shall make the necessary levy and certify it to the county auditor, who shall extend it on the tax list for collection. After the first year, the levy shall be included in the annual tax budget that is certified to the county budget commission.

Sec. 5705.261. (A) The question of decrease of an increased rate of levy approved for a continuing period of time by the voters of a subdivision or, in the case of a qualifying library levy, the voters of the library district or association library district, may be initiated by the filing of a petition with the board of elections of the proper county not less than ninety days before the general election in any year requesting that an election be held on such question. Such petition shall state the amount of the proposed decrease in the rate of levy and shall be signed by qualified electors residing in the subdivision, library district, or association library district equal in number to at least ten per cent of the total number of votes cast in the subdivision, library district, or association library district for the office of governor at the most recent general election for that office. Only one such petition may be filed during each five-year period following the election at which the voters approved the increased rate for a continuing period of time.

After determination by it that such petition is valid, the board of elections shall do both of the following:

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(1) Request that the county auditor certify to the board, in the same manner as required for a tax levy under section 5705.03 of the Revised Code, an estimate of the levy's annual collections and the levy's effective rate in both the last year before the proposed decrease and the first year that the decrease applies, stated in dollars, rounded to the nearest dollar, for each one hundred thousand dollars of the county auditor's ~~appraised~~ market value. If the subdivision, library district, or association library district is located in more than one county, the county auditor shall obtain from the county auditor of each other county in which the subdivision or district is located the tax valuation applicable to the portion of the subdivision or district in that county.

The county auditor shall certify such information to the board of elections within ten days after receiving the board's request.

(2) Submit the question to the electors of the subdivision, library district, or association library district at the succeeding general election pursuant to division (B) of this section.

(B) The election shall be conducted, canvassed, and certified in the same manner as regular elections in such subdivision, library district, or association library district for county offices. Notice of the election shall be published in a newspaper of general circulation in the district once a week for two consecutive weeks, or as provided in section 7.16 of the Revised Code, prior to the election. If the board of elections operates and maintains a web site, the board of elections shall post notice of the election on its web site for thirty days prior to the election. The notice shall state the purpose, the levy's estimated annual collections, the amount of the proposed decrease in rate, expressed in mills for each one dollar of taxable value, the effective rate of the levy in the year before the proposed decrease and the first year that the decrease applies, both expressed in dollars for each one hundred thousand dollars of the county auditor's ~~appraised~~ market value, and the time and place of the election. The form of the ballot cast at such election shall be prescribed by the secretary of state but must include all information required to be included in the notice. The question covered by the petition shall be submitted as a separate proposition but it may be printed on the same ballot with any other propositions submitted at the same election other than the election of officers. If a majority of the qualified electors voting on the question of a decrease at such election approve the proposed decrease in rate, the result of the election shall be certified immediately after the canvass by the board of elections to the appropriate taxing authority, which shall thereupon, after the current year, cease to levy such increased rate or levy such tax at such reduced rate upon the tax list of the subdivision, library district, or association library district. If notes have been issued in anticipation of the collection of such levy, the taxing authority shall continue to levy and collect under authority of the election authorizing the original levy such amounts as will be sufficient to pay the principal of and interest on such anticipation notes as the same fall due.

In the case of a levy for the current expenses of a qualifying school district and of partnering community schools imposed under section 5705.192, as it existed before the effective date of this amendment, division (B) of section 5705.21, division (C) of section 5705.212, or division (J) of section 5705.218 of the Revised Code for a continuing period of time, the rate allocated to the

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school district and to partnering community schools shall each be decreased by a number of mills per dollar that is proportionate to the decrease in the rate of the levy in proportion to the rate at which the levy was imposed before the decrease. JUNE 30, 2025 MMD

Sec. 5705.27. There is hereby created in each county a county budget commission consisting of the county auditor, the county treasurer, and the prosecuting attorney. The prosecuting attorney may recuse the prosecuting attorney, in which case a member of the board of county commissioners selected by the board of county commissioners shall serve in lieu of the prosecuting attorney. Upon petition filed with the board of elections, signed by the number of electors of the county equal in amount to three per cent of the total number of votes cast for governor at the most recent election therefor, there shall be submitted to the electors of the county at the next general election occurring not sooner than ninety days after the filing of the petition, the question "Shall the county budget commission consist of two additional members to be elected from the county?" Provision shall be made on the ballot for the election from the county at large of two additional members of the county budget commission who shall be electors of the county if a majority of the electors voting on the question shall have voted in the affirmative. In such counties, where the electors have voted in the affirmative, the county budget commission shall consist of such two elected members in addition to the county auditor, the county treasurer and the prosecuting attorney or commissioner as applicable. Such members, who shall not hold any other public office, shall serve for a term of four years. ~~The~~

The commission shall meet at the office of the county auditor in each county on the first Monday in February and on the first Monday in August, annually, and shall complete its work on or before the first day of September, annually, unless for good cause the tax commissioner extends the time for completing the work. The commission shall offer, during at least one public meeting annually, testimony from a member of the commission or an invited speaker describing the concept and function of taxes levied within the ten-mill limitation, how such taxes are allocated to various jurisdictions in the county, and the fiscal impact of such taxes in light of its exemption from the reduction authorized under section 319.301 of the Revised Code. A majority of members shall constitute a quorum, provided that no action of the commission shall be valid unless agreed to by a majority of the members of the commission. The auditor shall be the secretary of the commission and shall keep a full and accurate record of all proceedings. The auditor shall appoint such messengers and clerks as the commission deems necessary, and the budget commissioners shall be allowed their actual and necessary expenses. The elected members of the commission shall also receive twenty dollars for each day in attendance at commission meetings and in discharge of official duties. Any vacancy among such elected members shall be filled by the presiding judge of the court of common pleas. In adjusting the rates of taxation and fixing the amount of taxes to be levied each year, the commissioners shall be governed by the amount of the taxable property shown on the auditor's tax list for the current year; provided that if the auditor's tax list has not been completed, the auditor shall estimate, as nearly as practicable, the amount of the taxable property for such year, and such officers shall be governed by such estimate.

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(A) All levies in excess of the ten-mill limitation; in the first year they are levied, unless the levy is the renewal of an existing tax of the subdivision or taxing unit requests an amount requiring a lower rate for the succeeding fiscal year. Such a request for an amount requiring a lower rate applies only to the succeeding fiscal year unless the subdivision or taxing unit expressly states that the request is permanent.

(B) All levies for unsatisfied debt charges ~~not provided for by levies in excess of the ten-mill limitation~~, including levies that remain necessary to pay notes issued for emergency purposes;

(C) The levies prescribed by division (B) of sections 742.33 and 742.34 of the Revised Code;

(D) Except as otherwise provided in this division, a minimum levy within the ten-mill limitation for the current expense and debt service of each subdivision or taxing unit, which shall equal two-thirds of the average levy for current expenses and debt service allotted within the fifteen-mill limitation to such subdivision or taxing unit during the last five years the fifteen-mill limitation was in effect unless such subdivision or taxing unit requests an amount requiring a lower rate. ~~Except~~ for the succeeding fiscal year, or if it expressed its intent to forgo collections from such a levy under division (E) of section 5705.29 of the Revised Code. Such a request for an amount requiring a lower rate applies only to the succeeding fiscal year unless the subdivision or taxing unit expressly states that the request is permanent.

Except as provided in section 5705.312 of the Revised Code, if the levies required in divisions (B) and (C) of this section for the subdivision or taxing unit equal or exceed the entire minimum levy of the subdivision as fixed, the minimum levies of the other subdivisions or taxing units shall be reduced by the commission to provide for the levies and an operating levy for the subdivision. Such additional levy shall be deducted from the minimum levies of each of the other subdivisions or taxing units, but the operating levy for a school district shall not be reduced below a figure equivalent to forty-five per cent of the millage available within the ten-mill limitation after all the levies in divisions (B) and (C) of this section have been provided for.

If a municipal corporation and a township have entered into an annexation agreement under section 709.192 of the Revised Code in which they agree to reallocate their shares of the minimum levies established under this division and if that annexation agreement is submitted along with the annual tax budget of both the township and the municipal corporation, then, when determining the minimum levy under this division, the auditor shall allocate, to the extent possible, the minimum levy for that municipal corporation and township in accordance with their annexation agreement.

~~(E) The levies prescribed by section 3709.29 of the Revised Code.~~

Divisions (A) to ~~(E)~~(D) of this section are mandatory, and commissions shall be without discretion to reduce such minimum levies except as provided in ~~such divisions~~section 5705.316 of the Revised Code.

If any debt charge is omitted from the budget, the commission shall include it therein.

Sec. 5705.314. (A) If the board of education of a city, local, or exempted village school

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district proposes to change its levy within the ten-mill limitation in a manner that will result in an increase in the amount of real property taxes levied by the board in the tax year the change takes effect, the board shall hold a public hearing solely on the proposal and obtain approval from the county budget commission of each county in which the district has territory before adopting a resolution to implement the proposal.

~~The~~ (B) Before holding the board of education hearing required by division (A) of this section, the board shall publish notice of the hearing in a newspaper of general circulation in the school district once a week for two consecutive weeks or as provided in section 7.16 of the Revised Code. The second publication shall be not less than ten nor more than thirty days before the date of the hearing, and the notice shall include the date, time, place, and subject of the hearing, and a statement that the change proposed by the board may result in an increase in the amount of real property taxes levied by the board. At the time the board submits the notice for publication, the board shall send a copy of the notice to the auditor of the county where the school district is located or, if the school district is located in more than one county, to the auditor of each of those counties. Upon receipt of the notice, the county auditor shall certify a copy of the notice to the county budget commission.

(C) Upon certification of a notice to a county budget commission pursuant to division (B) of this section, the county budget commission shall schedule a hearing for a date that is not less than ten and not more than thirty days after the date of certification.

The hearing shall not be held on the same day as the hearing required by division (A) of this section, and if more than one county budget commission is required under this division to hold a hearing on the proposed levy, the county budget commission hearings shall not be held on the same day. Each commission shall publish the date, time, location, and purpose of the meeting on the county auditor's web site. The school district shall publish that information on the school's web site.

During the hearing before each commission, the school district shall present evidence demonstrating the need to change the levy to the county budget commission. The district shall not change the levy unless, by majority vote, the county budget commission approves the need to change the levy.

Sec. 5705.316. (A) A board of education of a city, local, or exempted village school district shall make the certification required under section 5705.36 of the Revised Code to the county auditor of each county in which the district is located on or before the fifteenth day of July. A district that has designated funds for permanent improvements as provided in division (B) of this section shall, at the same time, certify to each such county auditor an accounting of the amount of such designation, the amount spent towards permanent improvements, and the amount remaining of the designation.

(B) The county budget commission or, if applicable, joint budget commission shall convene on or before the fifteenth day of August to review the certifications from each such school district to determine if the amount of carry-over balance in the district's general operating budget from the

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preceding fiscal year exceeds forty per cent of the district's general fund expenditures made in the preceding fiscal year. A board may, by resolution, designate an amount of the district's carry-over balance as reserved for expenditure on current or future permanent improvements within the following three years. Upon certification of the resolution to the commission on or before the fifteenth day of July, the commission shall not consider the designated amount in determining whether the district's carry-over balance exceeded the threshold for those three years. If such funds are not expended as designated within those three years, the commission shall consider them as a part of the carry-over balance in all subsequent years.

(C) If a district's carry-over balance exceeds the threshold, the commission shall reduce the rate of, or the annual amount of money to be raised by, any or all of the current expense taxes levied by the district for the current tax year so as to reduce the district's collections by the amount by which the district's general operating budget carry-over balance exceeded the threshold multiplied by a percentage as provided in the following table relative to the amount of the carry-over balance:

	1	2
A	Carry-over balance less than $2 million	0%
B	Carry-over balance is $2 million or more but less than $4 million	25%
C	Carry-over balance is $4 million or more but less than $6 million	50%
D	Carry-over balance is $6 million or more but less than $10 million	75%
E	Carry-over balance $10 million or more	100%

.These reductions apply only for the current tax year and shall be made without regard to maintaining the reduction limit imposed under division (E)(2) of section 319.301 of the Revised Code. The tax commissioner shall treat such a reduction as a reduction in the rate at which the tax is authorized to be levied.

(D) Nothing in this section prohibits a county budget commission from reducing the rate of a current levy as otherwise authorized by law. This section does not apply to any of the following:

(1) A school district with a current operating expenditure per equivalent pupil that is less than eighty per cent of the state average, as determined under section 3302.21 of the Revised Code, unless the district's carry-over balance exceeds fifty per cent of the preceding year's expenditures as otherwise determined under division (B) of this section.

(2) An island school district.

(3) A joint state school district.

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Sec. 5705.32. (A) The county budget commission shall adjust the estimated amounts

required from the general property tax for each fund, as shown by the tax budgets or other information required to be provided under section 5705.281 of the Revised Code, so as to bring the tax levies required therefor within the limitations specified in sections 5705.01 to 5705.47 of the Revised Code, for such levies~~, but no levy shall be reduced below a minimum fixed by law~~. The commission may revise and adjust the estimate of balances and receipts from all sources for each fund and shall determine the total appropriations that may be made therefrom.

If a taxing unit declared its intent to forgo all or a portion of collections under division (E) of section 5705.29 of the Revised Code, the commission shall adjust the rate of each levy as required to result in that reduction in collections.

(B) Except as otherwise provided in section 5705.31 of the Revised Code, the county budget commission may adjust the estimated amounts required from the general property tax for each fund, as shown by the tax budgets or other information required to be provided under section 5705.281 of the Revised Code, so as to bring the tax levies required therefor within levels the commission finds reasonable and prudent to avoid unnecessary, excessive, or unneeded collections. If the county budget commission adjusts amounts from any tax levied by a taxing unit other than a qualifying subdivision, the adjustment shall be subject to both of the following:

(1) Except as authorized by section 5705.316 of the Revised Code, no levy shall be reduced below the level that would cause it to collect less than what the levy collected in the preceding year, unless funds are available from reserve balance accounts, nonexpendable trust funds, or carryover amounts to offset a reduction below that level, and the budget commission shall consider reserve balance accounts, nonexpendable trust funds, and carryover amounts for that purpose;

(2) Except as authorized by division (A) of this section or section 5705.316 of the Revised Code, no levy may be reduced to a level that would cause a school district subject to division (A) of section 3317.01 of the Revised Code to levy less than twenty mills for current operating expenses as required by that division.

(C) The commission shall fix the amount of the county public library fund to be distributed to each board of public library trustees that has qualified under section 5705.28 of the Revised Code for participation in the proceeds of such fund. The amount paid to all libraries in the county from such fund shall never be a smaller per cent of the fund than the average of the percentages of the county's classified taxes that were distributed to libraries in 1982, 1983, and 1984, as determined by the county auditor. The commission shall base the amount for distribution on the needs of such library for the construction of new library buildings, parts of buildings, improvements, operation, maintenance, or other expenses. In determining the needs of each library board of trustees, and in calculating the amount to be distributed to any library board of trustees on the basis of its needs, the commission shall make no reduction in its allocation from the fund on account of additional revenues realized by a library from increased taxes or service charges voted by its electorate, from revenues received through federal or state grants, projects, or programs, or from grants from private sources.

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~~(C)~~(D) Notwithstanding the fact that alternative methods of financing such needs are available, after fixing the amount to be distributed to libraries, the commission shall fix the amount, if any, of the county public library fund to be distributed to each board of township park commissioners, the county, and each municipal corporation in accordance with the following:

(1) Each municipal corporation in the county shall receive a per cent of the remainder that equals the per cent that the county auditor determines the classified property taxes originating in such municipal corporation in 1984 were of the total of all of the county's classified property taxes in 1984. The commission may deduct from this amount any amount that the budget commission allows to the board of township park commissioners of a township park district, the boundaries of which are coextensive with or contained within the boundaries of the municipal corporation.

(2) The county shall receive a per cent of the remainder that equals the per cent that the county auditor determines the classified property taxes originating outside of the boundaries of municipal corporations in the county in 1984 were of the total of all of the county's classified property taxes in 1984. The commission may deduct from this amount any amount that the budget commission allows to the board of township park commissioners of a township park district, the boundaries of which are not coextensive with or contained within those of any municipal corporation in the county.

~~(D)~~(E) The commission shall separately set forth the amounts fixed and determined under divisions ~~(B)~~(C) and ~~(C)~~(D) of this section in the "official certificate of estimated resources," as provided in section 5705.35 of the Revised Code, and separately certify such amount to the county auditor who shall be guided thereby in the distribution of the county public library fund for and during the fiscal year. In determining such amounts, the commission shall be guided by the estimate certified by the tax commissioner and presented by the auditor under section 5705.31 of the Revised Code, as to the total amount of revenue to be received in the county public library fund during such fiscal year.

~~(E)(1)~~(F)(1) At least five days before the date of any meeting at which the budget commission plans to discuss the distribution of the county public library fund, it shall notify each legislative authority and board of public library trustees, county commissioners, and township park commissioners eligible to participate in the distribution of the fund of the date, time, place, and agenda for the meeting. Any legislative authority or board entitled to notice under this division may designate an officer or employee of such legislative authority or board to whom the commission shall deliver the notice.

(2) Before the final determination of the amount to be allotted to each subdivision from any source, the commission shall permit representatives of each subdivision and of each board of public library trustees to appear before it to explain its financial needs.

~~(F)~~(G) If any public library receives and expends any funds allocated to it under this section for the construction of new library buildings or parts of buildings, such library shall be free and open to the inhabitants of the county in which it is located. Any board of library trustees that receives

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funds under this section and section 5747.48 of the Revised Code shall have its financial records open for public inspection at all reasonable times.

Sec. 5705.321. (A) As used in this section:

(1) "City, located wholly or partially in the county, with the greatest population" means the city, located wholly or partially in the county, with the greatest population residing in the county; however, if the county budget commission on or before January 1, 1998, adopted an alternative method of apportionment that was approved by the city, located partially in the county, with the greatest population but not the greatest population residing in the county, "city, located wholly or partially in the county, with the greatest population" means the city, located wholly or partially in the county, with the greatest population whether residing in the county or not, if this alternative meaning is adopted by action of the board of county commissioners and a majority of the boards of township trustees and legislative authorities of municipal corporations located wholly or partially in the county.

(2) "Participating political subdivision" means a municipal corporation or township that satisfies all of the following:

(a) It is located wholly or partially in the county.

(b) It is not the city, located wholly or partially in the county, with the greatest population.

(c) Public library fund moneys are apportioned to it under the county's alternative method or formula of apportionment in the current calendar year.

(B) In lieu of the method of apportionment of the county public library fund provided by division ~~(C)~~(D) of section 5705.32 of the Revised Code, the county budget commission may provide for the apportionment of the fund under an alternative method or on a formula basis as authorized by this section.

Except as otherwise provided in division (C) of this section, the alternative method of apportionment shall have first been approved by all of the following governmental units: the board of county commissioners; the legislative authority of the city, located wholly or partially in the county, with the greatest population; and a majority of the boards of township trustees and legislative authorities of municipal corporations, located wholly or partially in the county, excluding the legislative authority of the city, located wholly or partially in the county, with the greatest population. In granting or denying approval for an alternative method of apportionment, the board of county commissioners, boards of township trustees, and legislative authorities of municipal corporations shall act by motion. A motion to approve shall be passed upon a majority vote of the members of a board of county commissioners, board of township trustees, or legislative authority of a municipal corporation, shall take effect immediately, and need not be published.

Any alternative method of apportionment adopted and approved under this division may be revised, amended, or repealed in the same manner as it may be adopted and approved. If an alternative method of apportionment adopted and approved under this division is repealed, the county public library fund shall be apportioned among the subdivisions eligible to participate in the

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fund, commencing in the ensuing calendar year, under the apportionment provided in divisions (B) (C) and ~~(C)~~(D) of section 5705.32 of the Revised Code, unless the repeal occurs by operation of division (C) of this section or a new method for apportionment of the fund is provided in the action of repeal.

(C) This division applies only in counties in which the city, located wholly or partially in the county, with the greatest population has a population of twenty thousand or less and a population that is less than fifteen per cent of the total population of the county. In such a county, the legislative authorities or boards of township trustees of two or more participating political subdivisions, which together have a population residing in the county that is a majority of the total population of the county, each may adopt a resolution to exclude the approval otherwise required of the legislative authority of the city, located wholly or partially in the county, with the greatest population. All of the resolutions to exclude that approval shall be adopted not later than the first Monday of August of the year preceding the calendar year in which distributions are to be made under an alternative method of apportionment.

A motion granting or denying approval of an alternative method of apportionment under this division shall be adopted by a majority vote of the members of the board of county commissioners and by a majority vote of a majority of the boards of township trustees and legislative authorities of the municipal corporations located wholly or partially in the county, other than the city, located wholly or partially in the county, with the greatest population, shall take effect immediately, and need not be published. The alternative method of apportionment under this division shall be adopted and approved annually, not later than the first Monday of August of the year preceding the calendar year in which distributions are to be made under it. A motion granting approval of an alternative method of apportionment under this division repeals any existing alternative method of apportionment, effective with distributions to be made from the fund in the ensuing calendar year. An alternative method of apportionment under this division shall not be revised or amended after the first Monday of August of the year preceding the calendar year in which distributions are to be made under it.

(D) In determining an alternative method of apportionment authorized by this section, the county budget commission may include in the method any factor considered to be appropriate and reliable, in the sole discretion of the county budget commission.

(E) On the basis of any alternative method of apportionment adopted and approved as authorized by this section, as certified by the auditor to the county treasurer, the county treasurer shall make distribution of the money in the county public library fund to each subdivision eligible to participate in the fund, and the auditor, when the amount of those shares is in the custody of the treasurer in the amounts so computed to be due the respective subdivisions, shall at the same time certify to the tax commissioner the percentage share of the county as a subdivision. All money received into the treasury of a subdivision from the county public library fund in a county treasury shall be paid into the general fund and used for the current operating expenses of the subdivision.

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(1) Five hundred thousand dollars;

(2) One per cent of the total revenue to be credited in the current fiscal year to the district's general fund, as specified in the district's most recent certificate of estimated resources certified under section 5705.36 of the Revised Code.

(B)(1) Notwithstanding section 5705.41 of the Revised Code, no school district shall adopt any appropriation measure, make any qualifying contract, or increase during any school year any wage or salary schedule unless there is attached thereto a certificate, signed as required by this section, that the school district has in effect the authorization to levy taxes including the renewal ~~or replacement~~ of existing levies which, when combined with the estimated revenue from all other sources available to the district at the time of certification, are sufficient to provide the operating revenues necessary to enable the district to maintain all personnel and programs for all the days set forth in its adopted school calendars for the current fiscal year and for a number of days in succeeding fiscal years equal to the number of days instruction was held or is scheduled for the current fiscal year, as follows:

(a) A certificate attached to an appropriation measure under this section shall cover only the fiscal year in which the appropriation measure is effective and shall not consider the renewal ~~or replacement~~ of an existing levy as the authority to levy taxes that are subject to appropriation in the current fiscal year unless the renewal ~~or replacement~~ levy has been approved by the electors and is subject to appropriation in the current fiscal year.

(b) A certificate attached, in accordance with this section, to any qualifying contract shall cover the term of the contract.

(c) A certificate attached under this section to a wage or salary schedule shall cover the term of the schedule.

If the board of education has not adopted a school calendar for the school year beginning on the first day of the fiscal year in which a certificate is required, the certificate attached to an appropriation measure shall include the number of days on which instruction was held in the preceding fiscal year and other certificates required under this section shall include that number of days for the fiscal year in which the certificate is required and any succeeding fiscal years that the certificate must cover.

The certificate shall be signed by the treasurer and president of the board of education and the superintendent of the school district, unless the district is in a state of fiscal emergency declared under Chapter 3316. of the Revised Code. In that case, the certificate shall be signed by a member of the district's financial planning and supervision commission who is designated by the commission for this purpose.

(2) In lieu of the certificate required under division (B) of this section, an alternative certificate stating the following may be attached:

(a) The contract is a multi-year contract for materials, equipment, or nonpayroll services essential to the education program of the district;

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certificate under this section which contains any false statements is liable to the school district for the full amount paid from the district's funds on the contract or schedule. The officer, employee, or other person is jointly and severally liable in person and upon any official bond that the officer, employee, or other person has given to the school district to the extent of any payments on the void claim, not to exceed ten thousand dollars. However, no officer, employee, or other person shall be liable for a mistaken estimate of available resources made in good faith and based upon reasonable grounds. If an officer, employee, or other person is found to have complied with rules jointly adopted by the department of education and workforce and the auditor of state under this section governing methods by which revenue shall be estimated and determined sufficient to provide necessary operating revenue for the purpose of making certifications required by this section, the officer, employee, or other person shall not be liable under this section if the estimates and determinations made according to those rules do not, in fact, conform with actual revenue. The prosecuting attorney of the county, the city director of law, or other chief law officer of the district shall enforce this liability by civil action brought in any court of appropriate jurisdiction in the name of and on behalf of the school district. If the prosecuting attorney, city director of law, or other chief law officer of the district fails, upon the written request of any taxpayer, to institute action for the enforcement of the liability, the attorney general, or the taxpayer in the taxpayer's own name, may institute the action on behalf of the subdivision.

(H) This section does not require the attachment of an additional certificate beyond that required by section 5705.41 of the Revised Code for current payrolls of, or contracts of employment with, any employees or officers of the school district.

This section does not require the attachment of a certificate to a temporary appropriation measure if all of the following apply:

(1) The amount appropriated does not exceed twenty-five per cent of the total amount from all sources available for expenditure from any fund during the preceding fiscal year;

(2) The measure will not be in effect on or after the thirtieth day following the earliest date on which the district may pass an annual appropriation measure;

(3) An amended official certificate of estimated resources for the current year, if required, has not been certified to the board of education under division (B) of section 5705.36 of the Revised Code.

Sec. 5705.55. (A) The board of directors of a lake facilities authority, by a vote of two-thirds of all its members, may at any time declare by resolution that the amount of taxes which may be raised within the ten-mill limitation by levies on the current tax duplicate will be insufficient to provide an adequate amount for the necessary requirements of the authority, that it is necessary to levy a tax in excess of such limitation for any of the purposes specified in divisions (A), (B), (F), and (H) of section 5705.19 of the Revised Code, and that the question of such additional tax levy shall be submitted by the board to the electors residing within the boundaries of the impacted lake district on the day of a primary or general election. The resolution shall conform to section 5705.19 of the

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Revised Code, except that the tax levy may be in effect for no more than five years, as set forth in the resolution, unless the levy is for the payment of debt charges, and the total number of mills levied for each dollar of taxable valuation that may be levied under this section for any tax year shall not exceed one mill. If the levy is for the payment of debt charges, the levy shall be for the life of the bond indebtedness.

The resolution shall specify the date of holding the election, which shall not be earlier than ninety days after the adoption and certification of the resolution to the board of elections. The resolution shall not include a levy on the current tax list and duplicate unless the election is to be held at or prior to the first Tuesday after the first Monday in November of the current tax year.

The resolution shall be certified to the board of elections of the proper county or counties not less than ninety days before the date of the election. The resolution shall go into immediate effect upon its passage, and no publication of the resolution shall be necessary other than that provided in the notice of election. Section 5705.25 of the Revised Code shall govern the arrangements for the submission of such question and other matters concerning the election, to which that section refers, except that the election shall be held on the date specified in the resolution. If a majority of the electors voting on the question so submitted in an election vote in favor of the levy, the board of directors may forthwith make the necessary levy within the boundaries of the impacted lake district at the additional rate in excess of the ten-mill limitation on the tax list, for the purpose stated in the resolution. The tax levy shall be included in the next annual tax budget that is certified to the county budget commission.

(B) The form of the ballot in an election held on the question of levying a tax proposed pursuant to this section shall be as follows or in any other form acceptable to the secretary of state:

"A tax for the benefit of (name of lake facilities authority) _____ for the purpose of _____, that the county auditor estimates will collect $_____ annually, at a rate not exceeding _____ mills for each $1 of taxable value, which amounts to $_____ for each $100,000 of the county auditor's ~~appraised~~ market value, for _____ (life of indebtedness or number of years the levy is to run).

	FOR THE TAX LEVIES
	AGAINST THE TAX LEVIES

"

If the levy is for the payment of debt charges, the form of the ballot shall be modified by omitting the phrase ", that the county auditor estimates will collect $_____ annually."

(C) On approval of the levy, notes may be issued in anticipation of the collection of the proceeds of the tax levy, other than the proceeds to be received for the payment of bond debt charges, in the amount and manner and at the times as are provided in section 5705.193 of the Revised Code, for the issuance of notes by a county in anticipation of the proceeds of a tax levy. The lake facilities authority may borrow money in anticipation of the collection of current revenues as

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provided in section 133.10 of the Revised Code.

(D) If a tax is levied under this section in a tax year, no other taxing authority of a subdivision or taxing unit, including a port authority, may levy a tax on property in the impacted lake district in the same tax year if the purpose of the levy is substantially the same as the purpose for which the lake facilities authority of the impacted lake district was created.

Sec. 5705.60. (A) As used in this section, "qualifying fixed-sum levy" means a tax levied on property at whatever rate is required to produce a specified amount of tax money, including a tax levied under section 5705.199 of the Revised Code, but not including a tax levied in excess of the ten-mill limitation to pay debt charges.

(B) Each year, the tax commissioner shall determine by what amount, if any, the rate of a qualifying fixed sum levy must be changed for the levy to produce the levy's specified amount of money for the current tax year. The tax commissioner shall certify the amount determined for each fixed-sum levy to the appropriate county auditor by the first day of September.

(C) Unless a different rate is required by section 5705.34 of the Revised Code, each county auditor to whom a rate change is certified under division (B) of this section shall apply the adjusted rate for the current tax year.

Sec. 5709.081. (A) Real and tangible personal property owned by a political subdivision that is a public recreational facility for athletic events shall be exempt from taxation if all of the following apply:

(1) The property is controlled and managed by a political subdivision or a county-related corporation or by a similar corporation under the direct control of a political subdivision and whose members and trustees are chosen or appointed by the subdivision;

(2) All revenues and receipts derived by the subdivision or corporation that controls and manages the property, after deducting amounts needed to pay necessary expenses for the operation and management of the property, accrue to the political subdivision owning the property;

(3) The property is not occupied and used for more than seven days in any calendar month by any private entity for profit or for more than a total of fifteen days in any calendar month by all such private entities for profit;

(4) The property is under the direction and control of the political subdivision or managing corporation whenever it is being used by a private entity for profit;

(5) The primary user or users of the property, if such a primary user exists, are controlled and managed by the political subdivision or corporation that controls and manages the property.

(B) Tangible personal property, and all buildings, structures, fixtures, and improvements of any kind to the land, that are constructed or, in the case of personal property, acquired after March 2, 1992, and are part of or used in a public recreational facility used by a major league professional athletic team or a class A to class AAA minor league affiliate of a major league baseball team for a significant portion of its home schedule, and land acquired by a political subdivision in 1999 for such purposes or originally leased from a political subdivision, such political subdivision qualifying

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shall be adopted and begin to apply in the same tax year in which such infrastructure is developed, repaired, or upgraded.

The resolution or ordinance shall require the owner of the improvements exempted from taxation to make annual service payments in lieu of taxes to the county treasurer on or before the final dates for payment of real property taxes. Service payments in lieu of taxes required by a resolution or ordinance adopted under this section shall be charged and collected in the same manner and in the same amount as the real property taxes that would have been charged and payable against the improvements if not for the exemption.

Service payment receipts shall be distributed at the same time and in the same manner as real property tax payments. The entire amount, however, shall be paid to the indebted subdivision. The county treasurer shall maintain a record of the service payments in lieu of taxes made from property in each indebted subdivision.

The indebted subdivision shall use the payments solely to repay the residential development loan associated with the exempted improvements. An exemption from taxation under this section and the obligation to make service payments ends beginning for the tax year after the applicable residential development loan is fully repaid, including any applicable interest. The indebted subdivision shall notify the parcel's owner, the county auditor, and the county treasurer immediately after the loan is fully repaid of the tax year in which the exemption and payments are to end.

Sec. 5709.92. (A) As used in this section:

(1) "School district" means a city, local, or exempted village school district.

(2) "Joint vocational school district" means a joint vocational school district created under section 3311.16 of the Revised Code, and includes a cooperative education school district created under section 3311.52 or 3311.521 of the Revised Code and a county school financing district created under section 3311.50 of the Revised Code.

(3) "Total resources" means the sum of the amounts described in divisions (A)(3)(a) to (g) of this section less any reduction required under division (C)(3)(a) of this section.

(a) The state education aid for fiscal year 2015;

(b) The sum of the payments received in fiscal year 2015 for current expense levy losses under division (C)(3) of section 5727.85 and division (C)(12) of section 5751.21 of the Revised Code, as they existed at that time, excluding the portion of such payments attributable to levies for joint vocational school district purposes;

(c) The sum of fixed-sum levy loss payments received by the school district in fiscal year 2015 under division (F)(1) of section 5727.85 and division (E)(1) of section 5751.21 of the Revised Code, as they existed at that time, for fixed-sum levies charged and payable for a purpose other than paying debt charges;

(d) The district's taxes charged and payable against all property on the tax list of real and public utility property for current expense purposes for tax year 2014, including taxes charged and payable from emergency levies charged and payable under ~~sections~~ section 5705.194 to 5705.197 of

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the Revised Code, excluding taxes levied for joint vocational school district purposes or levied under section 5705.23 of the Revised Code;

(e) The amount certified for fiscal year 2015 under division (A)(2) of section 3317.08 of the Revised Code;

(f) Distributions received during calendar year 2014 from taxes levied under section 718.09 of the Revised Code;

(g) Distributions received during fiscal year 2015 from the gross casino revenue county student fund.

(4)(a) "State education aid" for a school district means the sum of state amounts computed for the district under sections 3317.022 and 3317.0212 of the Revised Code after any amounts are added or subtracted under Section 263.240 of Am. Sub. H.B. 59 of the 130th general assembly, entitled "TRANSITIONAL AID FOR CITY, LOCAL, AND EXEMPTED VILLAGE SCHOOL DISTRICTS."

(b) "State education aid" for a joint vocational district means the amount computed for the district under section 3317.16 of the Revised Code after any amounts are added or subtracted under Section 263.250 of Am. Sub. H.B. 59 of the 130th general assembly, entitled "TRANSITIONAL AID FOR JOINT VOCATIONAL SCHOOL DISTRICTS."

(5) "Taxes charged and payable" means taxes charged and payable after the reduction required by section 319.301 of the Revised Code but before the reductions required by sections 319.302 and 323.152 of the Revised Code.

(6) "Capacity quintile" means the capacity measure quintiles determined under division (B) of this section.

(7) "Threshold per cent" means the following:

(a) For a school district in the lowest capacity quintile, one per cent for fiscal year 2016 and two per cent for fiscal year 2017.

(b) For a school district in the second lowest capacity quintile, one and one-fourth per cent for fiscal year 2016 and two and one-half per cent for fiscal year 2017.

(c) For a school district in the third lowest capacity quintile, one and one-half per cent for fiscal year 2016 and three per cent for fiscal year 2017.

(d) For a school district in the second highest capacity quintile, one and three-fourths per cent for fiscal year 2016 and three and one-half per cent for fiscal year 2017.

(e) For a school district in the highest capacity quintile, two per cent for fiscal year 2016 and four per cent for fiscal year 2017.

(f) For a joint vocational school district, two per cent for fiscal year 2016 and four per cent for fiscal year 2017.

(8) "Current expense allocation" means the sum of the payments received by a school district or joint vocational school district in fiscal year 2015 for current expense levy losses under division (C)(3) of section 5727.85 and division (C)(12) of section 5751.21 of the Revised Code as they

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existed at that time, less any reduction required under division (C)(3)(b) of this section.

(9) "Non-current expense allocation" means the sum of the payments received by a school district or joint vocational school district in fiscal year 2015 for levy losses under division (C)(3)(c) of section 5727.85 and division (C)(12)(c) of section 5751.21 of the Revised Code, as they existed at that time, and levy losses in fiscal year 2015 under division (H) of section 5727.84 of the Revised Code as that section existed at that time attributable to levies for and payments received for losses on levies intended to generate money for maintenance of classroom facilities.

(10) "Operating TPP fixed-sum levy losses" means the sum of payments received by a school district in fiscal year 2015 for levy losses under division (E) of section 5751.21 of the Revised Code, excluding levy losses for debt purposes.

(11) "Operating S.B. 3 fixed-sum levy losses" means the sum of payments received by the school district in fiscal year 2015 for levy losses under division (H) of section 5727.84 of the Revised Code, excluding levy losses for debt purposes.

(12) "TPP fixed-sum debt levy losses" means the sum of payments received by a school district in fiscal year 2015 for levy losses under division (E) of section 5751.21 of the Revised Code for debt purposes.

(13) "S.B. 3 fixed-sum debt levy losses" means the sum of payments received by the school district in fiscal year 2015 for levy losses under division (H) of section 5727.84 of the Revised Code for debt purposes.

(14) "Qualifying levies" means qualifying levies described in section 5751.20 of the Revised Code as that section was in effect before July 1, 2015.

(15) "Total taxable value" has the same meaning as in section 3317.02 of the Revised Code.

(B) The department of education and workforce shall rank all school districts in the order of districts' capacity measures determined under former section 3317.018 of the Revised Code from lowest to highest, and divide such ranking into quintiles, with the first quintile containing the twenty per cent of school districts having the lowest capacity measure and the fifth quintile containing the twenty per cent of school districts having the highest capacity measure. This calculation and ranking shall be performed once, in fiscal year 2016.

(C)(1) In fiscal year 2016, payments shall be made to school districts and joint vocational school districts equal to the sum of the amounts described in divisions (C)(1)(a) or (b) and (C)(1)(c) of this section. In fiscal year 2017, payments shall be made to school districts and joint vocational school districts equal to the amount described in division (C)(1)(a) or (b) of this section.

(a) If the ratio of the current expense allocation to total resources is equal to or less than the district's threshold percent, zero;

(b) If the ratio of the current expense allocation to total resources is greater than the district's threshold per cent, the difference between the current expense allocation and the product of the threshold percentage and total resources;

(c) For fiscal year 2016, the product of the non-current expense allocation multiplied by fifty

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per cent.

(2) In fiscal year 2018 and subsequent fiscal years, payments shall be made to school districts and joint vocational school districts equal to the difference obtained by subtracting the amount described in division (C)(2)(b) of this section from the amount described in division (C)(2)(a) of this section, provided that such amount is greater than zero.

(a) The sum of the payments received by the district under division (C)(1)(b) or (C)(2) of this section for the immediately preceding fiscal year;

(b) One-sixteenth of one per cent of the average of the total taxable value of the district for tax years 2014, 2015, and 2016.

(3)(a) "Total resources" used to compute payments under division (C)(1) of this section shall be reduced to the extent that payments distributed in fiscal year 2015 were attributable to levies no longer charged and payable for tax year 2014.

(b) "Current expense allocation" used to compute payments under division (C)(1) of this section shall be reduced to the extent that the payments distributed in fiscal year 2015 were attributable to levies no longer charged and payable for tax year 2014.

(4) The department of education and workforce shall report to each school district and joint vocational school district the apportionment of the payments under division (C)(1) of this section among the district's funds based on qualifying levies.

(D)(1) Payments in the following amounts shall be made to school districts and joint vocational school districts in tax years 2016 through 2021:

(a) In tax year 2016, the sum of the district's operating TPP fixed-sum levy losses and operating S.B. 3 fixed-sum levy losses.

(b) In tax year 2017, the sum of the district's operating TPP fixed-sum levy losses and eighty per cent of operating S.B. 3 fixed-sum levy losses.

(c) In tax year 2018, the sum of eighty per cent of the district's operating TPP fixed-sum levy losses and sixty per cent of its operating S.B. 3 fixed-sum levy losses.

(d) In tax year 2019, the sum of sixty per cent of the district's operating TPP fixed-sum levy losses and forty per cent of its operating S.B. 3 fixed-sum levy losses.

(e) In tax year 2020, the sum of forty per cent of the district's operating TPP fixed-sum levy losses and twenty per cent of its operating S.B. 3 fixed-sum levy losses.

(f) In tax year 2021, twenty per cent of the district's operating TPP fixed-sum levy losses.

No payment shall be made under division (D)(1) of this section after tax year 2021.

(2) Amounts are payable under division (D) of this section for fixed-sum levy losses only to the extent of such losses for qualifying levies that remain in effect for the current tax year. For this purpose, a qualifying levy levied under section 5705.194 or 5705.213 of the Revised Code remains in effect for the current tax year only if a tax levied under either of those sections is charged and payable for the current tax year for an annual sum at least equal to the annual sum levied by the board of education for tax year 2004 under those sections less the amount of the payment under this

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division.

(E)(1) For fixed-sum levies for debt purposes, payments shall be made to school districts and joint vocational school districts equal to one hundred per cent of the district's fixed-sum levy loss determined under division (E) of section 5751.20 and division (H) of section 5727.84 of the Revised Code as in effect before July 1, 2015, and paid in tax year 2014. No payment shall be made for qualifying levies that are no longer charged and payable.

(2) Beginning in 2016, by the thirty-first day of January of each year, the tax commissioner shall review the calculation of fixed-sum levy loss for debt purposes determined under division (E) of section 5751.20 and division (H) of section 5727.84 of the Revised Code as in effect before July 1, 2015. If the commissioner determines that a fixed-sum levy that had been scheduled to be reimbursed in the current year is no longer charged and payable, a revised calculation for that year and all subsequent years shall be made.

(F)(1) For taxes levied within the ten-mill limitation for debt purposes in tax year 1998 in the case of electric company tax value losses, and in tax year 1999 in the case of natural gas company tax value losses, payments shall be made to school districts and joint vocational school districts equal to one hundred per cent of the loss computed under division (D) of section 5727.85 of the Revised Code as in effect before July 1, 2015, as if the tax were a fixed-rate levy, but those payments shall extend through fiscal year 2016.

(2) For taxes levied within the ten-mill limitation for debt purposes in tax year 2005, payments shall be made to school districts and joint vocational school districts equal to one hundred per cent of the loss computed under division (D) of section 5751.21 of the Revised Code as in effect before July 1, 2015, as if the tax were a fixed-rate levy, but those payments shall extend through fiscal year 2018.

(G) If all the territory of a school district or joint vocational school district is merged with another district, or if a part of the territory of a school district or joint vocational school district is transferred to an existing or newly created district, the department of education and workforce, in consultation with the tax commissioner, shall adjust the payments made under this section as follows:

(1) For a merger of two or more districts, fixed-sum levy losses, total resources, current expense allocation, and non-current expense allocation of the successor district shall be the sum of such items for each of the districts involved in the merger.

(2) If property is transferred from one district to a previously existing district, the amount of the total resources, current expense allocation, and non-current expense allocation that shall be transferred to the recipient district shall be an amount equal to the total resources, current expense allocation, and non-current expense allocation of the transferor district times a fraction, the numerator of which is the number of pupils being transferred to the recipient district, measured, in the case of a school district, by formula ADM as defined in section 3317.02of the Revised Code or, in the case of a joint vocational school district, by formula ADM as defined for a joint vocational

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school district in that section, and the denominator of which is the formula ADM of the transferor district.

(3) After December 31, 2010, if property is transferred from one or more districts to a district that is newly created out of the transferred property, the newly created district shall be deemed not to have any total resources, current expense allocation, total allocation, or non-current expense allocation.

(4) If the recipient district under division (G)(2) of this section or the newly created district under division (G)(3) of this section is assuming debt from one or more of the districts from which the property was transferred and any of the districts losing the property had fixed-sum levy losses, the department of education and workforce, in consultation with the tax commissioner, shall make an equitable division of the reimbursements for those losses.

(H) The payments required by divisions (C), (D), (E), (F), and (I) of this section shall be distributed periodically to each school and joint vocational school district by the department of education and workforce unless otherwise provided for. Except as provided in division (D) of this section, if a levy that is a qualifying levy is not charged and payable in any year after 2014, payments to the school district or joint vocational school district shall be reduced to the extent that the payments distributed in fiscal year 2015 were attributable to the levy loss of that levy.

(I) For fiscal years 2022 through 2026, if the total amount to be received under divisions (C) and (E) of this section by any school district that has a nuclear power plant located within its territory is less than the amount the district received under this section in fiscal year 2017, the district shall receive a supplemental payment equal to the difference between the amount to be received under those divisions for the fiscal year and the amount received under this section in fiscal year 2017.

Sec. 5709.93. (A) As used in this section:

(1) "Taxes charged and payable" means taxes charged and payable after the reduction required by section 319.301 of the Revised Code but before the reductions required by sections 319.302 and 323.152 of the Revised Code.

(2) "Threshold per cent" means two per cent for fiscal year 2016; and, for fiscal year 2017 and thereafter, the sum of the prior year's threshold per cent plus two percentage points.

(3) "Public library" means a county, municipal, school district, or township public library that receives the proceeds of a tax levied under section 5705.23 of the Revised Code.

(4) "Local taxing unit" means a subdivision or taxing unit, as defined in section 5705.01 of the Revised Code, a park district created under Chapter 1545. of the Revised Code, or a township park district established under section 511.23 of the Revised Code, but excludes school districts and joint vocational school districts.

(5) "Municipal current expense allocation" means the sum of the payments received by a municipal corporation in calendar year 2014 for current expense levy losses under division (A)(1)(e)(ii) of section 5727.86 and division (A)(1)(c)(ii) of section 5751.22 of the Revised Code as they

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of such service by a person that has less than five thousand dollars in sales of such service during the calendar year.

(s) Electronic publishing service is or is to be provided to a consumer for use in business, except that such transactions occurring between members of an affiliated group, as defined in division (B)(3)(e) of this section, are not sales.

(4) All transactions by which printed, imprinted, overprinted, lithographic, multilithic, blueprinted, photostatic, or other productions or reproductions of written or graphic matter are or are to be furnished or transferred;

(5) The production or fabrication of tangible personal property for a consideration for consumers who furnish either directly or indirectly the materials used in the production of fabrication work; and include the furnishing, preparing, or serving for a consideration of any tangible personal property consumed on the premises of the person furnishing, preparing, or serving such tangible personal property. Except as provided in section 5739.03 of the Revised Code, a construction contract pursuant to which tangible personal property is or is to be incorporated into a structure or improvement on and becoming a part of real property is not a sale of such tangible personal property. The construction contractor is the consumer of such tangible personal property, provided that the sale and installation of carpeting, the sale and installation of agricultural land tile, the sale and erection or installation of portable grain bins, or the provision of landscaping and lawn care service and the transfer of property as part of such service is never a construction contract.

As used in division (B)(5) of this section:

(a) "Agricultural land tile" means fired clay or concrete tile, or flexible or rigid perforated plastic pipe or tubing, incorporated or to be incorporated into a subsurface drainage system appurtenant to land used or to be used primarily in production by farming, agriculture, horticulture, or floriculture. The term does not include such materials when they are or are to be incorporated into a drainage system appurtenant to a building or structure even if the building or structure is used or to be used in such production.

(b) "Portable grain bin" means a structure that is used or to be used by a person engaged in farming or agriculture to shelter the person's grain and that is designed to be disassembled without significant damage to its component parts.

(6) All transactions in which all of the shares of stock of a closely held corporation are transferred, or an ownership interest in a pass-through entity, as defined in section 5733.04 of the Revised Code, is transferred, if the corporation or pass-through entity is not engaging in business and its entire assets consist of boats, planes, motor vehicles, or other tangible personal property operated primarily for the use and enjoyment of the shareholders or owners;

(7) All transactions in which a warranty, maintenance or service contract, or similar agreement by which the vendor of the warranty, contract, or agreement agrees to repair or maintain the tangible personal property of the consumer is or is to be provided; RMD

(8) The transfer of copyrighted motion picture films ~~used solely for advertising purposes;~~

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~~except that the transfer of such films for exhibition purposes is not a sale;~~

(9) All transactions by which tangible personal property is or is to be stored, except such property that the consumer of the storage holds for sale in the regular course of business;

(10) All transactions in which "guaranteed auto protection" is provided whereby a person promises to pay to the consumer the difference between the amount the consumer receives from motor vehicle insurance and the amount the consumer owes to a person holding title to or a lien on the consumer's motor vehicle in the event the consumer's motor vehicle suffers a total loss under the terms of the motor vehicle insurance policy or is stolen and not recovered, if the protection and its price are included in the purchase or lease agreement;

(11)(a) Except as provided in division (B)(11)(b) of this section, all transactions by which health care services are paid for, reimbursed, provided, delivered, arranged for, or otherwise made available by a medicaid health insuring corporation pursuant to the corporation's contract with the state.

(b) If the centers for medicare and medicaid services of the United States department of health and human services determines that the taxation of transactions described in division (B)(11)(a) of this section constitutes an impermissible health care-related tax under the "Social Security Act," section 1903(w), 42 U.S.C. 1396b(w), and regulations adopted thereunder, the medicaid director shall notify the tax commissioner of that determination. Beginning with the first day of the month following that notification, the transactions described in division (B)(11)(a) of this section are not sales for the purposes of this chapter or Chapter 5741. of the Revised Code. The tax commissioner shall order that the collection of taxes under sections 5739.02, 5739.021, 5739.023, 5739.026, 5741.02, 5741.021, 5741.022, and 5741.023 of the Revised Code shall cease for transactions occurring on or after that date.

(12) All transactions by which a specified digital product is provided for permanent use or less than permanent use, regardless of whether continued payment is required.

(13) All transactions by a delivery network company for the company's delivery network services, provided the company has a waiver issued under section 5741.072 of the Revised Code.

Except as provided in this section, "sale" and "selling" do not include transfers of interest in leased property where the original lessee and the terms of the original lease agreement remain unchanged, or professional, insurance, or personal service transactions that involve the transfer of tangible personal property as an inconsequential element, for which no separate charges are made.

(C) "Vendor" means the person providing the service or by whom the transfer effected or license given by a sale is or is to be made or given and, for sales described in division (B)(3)(i) of this section, the telecommunications service vendor that provides the nine hundred telephone service; if two or more persons are engaged in business at the same place of business under a single trade name in which all collections on account of sales by each are made, such persons shall constitute a single vendor.

Physicians, certified nurse-midwives, clinical nurse specialists, certified nurse practitioners,

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dentists, hospitals, and veterinarians who are engaged in selling tangible personal property as received from others, such as eyeglasses, mouthwashes, dentifrices, or similar articles, are vendors. Veterinarians who are engaged in transferring to others for a consideration drugs, the dispensing of which does not require an order of a licensed veterinarian, physician, certified nurse-midwife, clinical nurse specialist, or certified nurse practitioner under federal law, are vendors.

The operator of any peer-to-peer car sharing program shall be considered to be the vendor.

(D)(1) "Consumer" means the person for whom the service is provided, to whom the transfer effected or license given by a sale is or is to be made or given, to whom the service described in division (B)(3)(f) or (i) of this section is charged, or to whom the admission is granted.

(2) Physicians, certified nurse-midwives, clinical nurse specialists, certified nurse practitioners, dentists, hospitals, and blood banks operated by nonprofit institutions and persons licensed to practice veterinary medicine, surgery, and dentistry are consumers of all tangible personal property and services purchased by them in connection with the practice of medicine, dentistry, the rendition of hospital or blood bank service, or the practice of veterinary medicine, surgery, and dentistry. In addition to being consumers of drugs administered by them or by their assistants according to their direction, veterinarians also are consumers of drugs that under federal law may be dispensed only by or upon the order of a licensed veterinarian, physician, certified nurse-midwife, clinical nurse specialist, or certified nurse practitioner, when transferred by them to others for a consideration to provide treatment to animals as directed by the veterinarian.

(3) A person who performs a facility management, or similar service contract for a contractee is a consumer of all tangible personal property and services purchased for use in connection with the performance of such contract, regardless of whether title to any such property vests in the contractee. The purchase of such property and services is not subject to the exception for resale under division (E) of this section.

(4)(a) In the case of a person who purchases printed matter for the purpose of distributing it or having it distributed to the public or to a designated segment of the public, free of charge, that person is the consumer of that printed matter, and the purchase of that printed matter for that purpose is a sale.

(b) In the case of a person who produces, rather than purchases, printed matter for the purpose of distributing it or having it distributed to the public or to a designated segment of the public, free of charge, that person is the consumer of all tangible personal property and services purchased for use or consumption in the production of that printed matter. ~~That person is not entitled to claim exemption under division (B)(42)(f) of section 5739.02 of the Revised Code for any material incorporated into the printed matter or any equipment, supplies, or services primarily used to produce the printed matter.~~

RMD

(c) The distribution of printed matter to the public or to a designated segment of the public, free of charge, is not a sale to the members of the public to whom the printed matter is distributed or to any persons who purchase space in the printed matter for advertising or other purposes.

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(1) The price of the item does not exceed five hundred dollars;

(2) The item is not a watercraft or outboard motor required to be titled pursuant to Chapter 1548. of the Revised Code, a motor vehicle, an alcoholic beverage, tobacco, a vapor product as defined in section 5743.01 of the Revised Code, or an item that contains marijuana as defined in section 3796.01 of the Revised Code.

(VVV) "Alcoholic beverages" means beverages that are suitable for human consumption and contain one-half of one per cent or more of alcohol by volume.

(WWW) "Tobacco" means cigarettes, cigars, chewing or pipe tobacco, or any other item that contains tobacco.

(XXX)(1) "Delivery network company" means a person that operates a business platform, including a web site or mobile application, to facilitate delivery network services.

(2) "Delivery network courier" means an individual connected to a consumer through a delivery network company and who provides delivery network services to that consumer.

(3) "Delivery network services" means both of the following when performed as part of a single transaction:

(a) Pickup of a local product by a delivery network courier from a local merchant that is not under common ownership or control of the delivery network company through which the transaction was initiated, and which may include selection, collection, and purchase of the local product;

(b) Delivery by the delivery network courier of that local product to a location designated by the consumer that is not more than seventy-five miles from the local merchant's place of business where the pickup described in division (XXX)(3)(a) of this section occurs.

(4) "Local merchant" means a person engaged in selling local products from a temporary or fixed place of business in this state, including a kitchen, restaurant, grocery store, retail store, or convenience store.

(5) "Local product" means any tangible personal property, including food, but excluding freight, mail, or a package to which postage is affixed.

Sec. 5739.011. (A) As used in this section:

(1) "Manufacturer" means a person who is engaged in manufacturing, processing, assembling, or refining a product for sale and, solely for the purposes of division (B)(12) of this section, a person who meets all the qualifications of that division.

(2) "Manufacturing facility" means a single location where a manufacturing operation is conducted, including locations consisting of one or more buildings or structures in a contiguous area owned or controlled by the manufacturer.

(3) "Materials handling" means the movement of the product being or to be manufactured, during which movement the product is not undergoing any substantial change or alteration in its state or form.

(4) "Testing" means a process or procedure to identify the properties or assure the quality of a material or product.

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(5) "Completed product" means a manufactured item that is in the form and condition as it will be sold by the manufacturer. An item is completed when all processes that change or alter its state or form or enhance its value are finished, even though the item subsequently will be tested to ensure its quality or be packaged for storage or shipment.

(6) "Continuous manufacturing operation" means the process in which raw materials or components are moved through the steps whereby manufacturing occurs. Materials handling of raw materials or parts from the point of receipt or preproduction storage or of a completed product, to or from storage, to or from packaging, or to the place from which the completed product will be shipped, is not a part of a continuous manufacturing operation.

(7) "Food" has the same meaning as in section 3717.01 of the Revised Code.

(B) For purposes of division ~~(B)(42)(g)~~(B)(42)(f) of section 5739.02 of the Revised Code, the "thing transferred" includes, but is not limited to, any of the following:

(1) Production machinery and equipment that act upon the product or machinery and equipment that treat the materials or parts in preparation for the manufacturing operation;

(2) Materials handling equipment that moves the product through a continuous manufacturing operation; equipment that temporarily stores the product during the manufacturing operation; or, excluding motor vehicles licensed to operate on public highways, equipment used in intraplant or interplant transfers of work in process where the plant or plants between which such transfers occur are manufacturing facilities operated by the same person;

(3) Catalysts, solvents, water, acids, oil, and similar consumables that interact with the product and that are an integral part of the manufacturing operation;

(4) Machinery, equipment, and other tangible personal property used during the manufacturing operation that control, physically support, produce power for, lubricate, or are otherwise necessary for the functioning of production machinery and equipment and the continuation of the manufacturing operation;

(5) Machinery, equipment, fuel, power, material, parts, and other tangible personal property used to manufacture machinery, equipment, or other tangible personal property used in manufacturing a product for sale;

(6) Machinery, equipment, and other tangible personal property used by a manufacturer to test raw materials, the product being manufactured, or the completed product;

(7) Machinery and equipment used to handle or temporarily store scrap that is intended to be reused in the manufacturing operation at the same manufacturing facility;

(8) Coke, gas, water, steam, and similar substances used in the manufacturing operation; machinery and equipment used for, and fuel consumed in, producing or extracting those substances; machinery, equipment, and other tangible personal property used to treat, filter, pump, or otherwise make the substance suitable for use in the manufacturing operation; and machinery and equipment used for, and fuel consumed in, producing electricity for use in the manufacturing operation;

(9) Machinery, equipment, and other tangible personal property used to transport or transmit

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electricity, coke, gas, water, steam, or similar substances used in the manufacturing operation from the point of generation, if produced by the manufacturer, or from the point where the substance enters the manufacturing facility, if purchased by the manufacturer, to the manufacturing operation;

(10) Machinery, equipment, and other tangible personal property that treats, filters, cools, refines, or otherwise renders water, steam, acid, oil, solvents, or similar substances used in the manufacturing operation reusable, provided that the substances are intended for reuse and not for disposal, sale, or transportation from the manufacturing facility;

(11) Parts, components, and repair and installation services for items described in division (B) of this section;

(12) Machinery and equipment, detergents, supplies, solvents, and any other tangible personal property located at a manufacturing facility that are used in the process of removing soil, dirt, or other contaminants from, or otherwise preparing in a suitable condition for use, towels, linens, articles of clothing, floor mats, mop heads, or other similar items, to be supplied to a consumer as part of laundry and dry cleaning services, only when the towels, linens, articles of clothing, floor mats, mop heads, or other similar items belong to the provider of the services;

(13) Equipment and supplies used to clean processing equipment that is part of a continuous manufacturing operation to produce food for human consumption.

(C) For purposes of division ~~(B)(42)(g)~~(B)(42)(f) of section 5739.02 of the Revised Code, the "thing transferred" does not include any of the following:

(1) Tangible personal property used in administrative, personnel, security, inventory control, record-keeping, ordering, billing, or similar functions;

(2) Tangible personal property used in storing raw materials or parts prior to the commencement of the manufacturing operation or used to handle or store a completed product, including storage that actively maintains a completed product in a marketable state or form;

(3) Tangible personal property used to handle or store scrap or waste intended for disposal, sale, or other disposition, other than reuse in the manufacturing operation at the same manufacturing facility;

(4) Tangible personal property that is or is to be incorporated into realty;

(5) Machinery, equipment, and other tangible personal property used for ventilation, dust or gas collection, humidity or temperature regulation, or similar environmental control, except machinery, equipment, and other tangible personal property that totally regulates the environment in a special and limited area of the manufacturing facility where the regulation is essential for production to occur;

(6) Tangible personal property used for the protection and safety of workers, unless the property is attached to or incorporated into machinery and equipment used in a continuous manufacturing operation;

(7) Tangible personal property used to store fuel, water, solvents, acid, oil, or similar items consumed in the manufacturing operation;

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(8) Except as provided in division (B)(13) of this section, machinery, equipment, and other tangible personal property used to clean, repair, or maintain real or personal property in the manufacturing facility;

(9) Motor vehicles registered for operation on public highways.

(D) For purposes of division ~~(B)(42)(g)~~(B)(42)(f) of section 5739.02 of the Revised Code, if the "thing transferred" is a machine used by a manufacturer in both a taxable and an exempt manner, it shall be totally taxable or totally exempt from taxation based upon its quantified primary use. If the "things transferred" are fungibles, they shall be taxed based upon the proportion of the fungibles used in a taxable manner.

Sec. 5739.02. For the purpose of providing revenue with which to meet the needs of the state, for the use of the general revenue fund of the state, for the purpose of securing a thorough and efficient system of common schools throughout the state, for the purpose of affording revenues, in addition to those from general property taxes, permitted under constitutional limitations, and from other sources, for the support of local governmental functions, and for the purpose of reimbursing the state for the expense of administering this chapter, an excise tax is hereby levied on each retail sale made in this state.

(A)(1) The tax shall be collected as provided in section 5739.025 of the Revised Code. The rate of the tax shall be five and three-fourths per cent. The tax applies and is collectible when the sale is made, regardless of the time when the price is paid or delivered.

(2) In the case of the lease or rental, with a fixed term of more than thirty days or an indefinite term with a minimum period of more than thirty days, of any motor vehicles designed by the manufacturer to carry a load of not more than one ton, watercraft, outboard motor, or aircraft, or of any tangible personal property, other than motor vehicles designed by the manufacturer to carry a load of more than one ton, to be used by the lessee or renter primarily for business purposes, the tax shall be collected by the vendor at the time the lease or rental is consummated and shall be calculated by the vendor on the basis of the total amount to be paid by the lessee or renter under the lease agreement. If the total amount of the consideration for the lease or rental includes amounts that are not calculated at the time the lease or rental is executed, the tax shall be calculated and collected by the vendor at the time such amounts are billed to the lessee or renter. In the case of an open-end lease or rental, the tax shall be calculated by the vendor on the basis of the total amount to be paid during the initial fixed term of the lease or rental, and for each subsequent renewal period as it comes due. As used in this division, "motor vehicle" has the same meaning as in section 4501.01 of the Revised Code, and "watercraft" includes an outdrive unit attached to the watercraft.

A lease with a renewal clause and a termination penalty or similar provision that applies if the renewal clause is not exercised is presumed to be a sham transaction. In such a case, the tax shall be calculated and paid on the basis of the entire length of the lease period, including any renewal periods, until the termination penalty or similar provision no longer applies. The taxpayer shall bear the burden, by a preponderance of the evidence, that the transaction or series of transactions is not a

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sham transaction.

(3) Except as provided in division (A)(2) of this section, in the case of a sale, the price of which consists in whole or in part of the lease or rental of tangible personal property, the tax shall be measured by the installments of that lease or rental.

(4) In the case of a sale of a physical fitness facility service or recreation and sports club service, the price of which consists in whole or in part of a membership for the receipt of the benefit of the service, the tax applicable to the sale shall be measured by the installments thereof.

(B) The tax does not apply to the following:

(1) Sales to the state or any of its political subdivisions, or to any other state or its political subdivisions if the laws of that state exempt from taxation sales made to this state and its political subdivisions including either of the following:

(a) Sales or rentals of tangible personal property by construction contractors or subcontractors to provide temporary traffic control or temporary structures, including material and equipment used to comply with the Ohio manual of uniform traffic control devices adopted pursuant to section 4511.09 of the Revised Code, whereby the state or any of its political subdivisions take title to, or permanent or temporary possession of, such tangible personal property for use by the state or any of its political subdivisions, including for use by the general public thereof;

(b) Sales of services by construction contractors or subcontractors to provide temporary traffic control or structures, including labor used to comply with the Ohio manual of uniform traffic control devices adopted pursuant to section 4511.09 of the Revised Code, whereby the state or any of its political subdivisions, including the general public thereof, receive the benefit of such services.

As used in divisions (B)(1)(a) and (b) of this section, "temporary structures" include temporary roads, bridges, drains, and pavement.

(2) Sales of food for human consumption off the premises where sold;

(3) Sales of food sold to students only in a cafeteria, dormitory, fraternity, or sorority maintained in a private, public, or parochial school, college, or university;

(4) Sales ~~of newspapers and sales~~ or transfers of magazines distributed as controlled circulation publications; RMD

(5) The furnishing, preparing, or serving of meals without charge by an employer to an employee provided the employer records the meals as part compensation for services performed or work done;

(6)(a) Sales of motor fuel upon receipt, use, distribution, or sale of which in this state a tax is imposed by the law of this state, but this exemption shall not apply to the sale of motor fuel on which a refund of the tax is allowable under division (A) of section 5735.14 of the Revised Code; and the tax commissioner may deduct the amount of tax levied by this section applicable to the price of motor fuel when granting a refund of motor fuel tax pursuant to division (A) of section 5735.14 of the Revised Code and shall cause the amount deducted to be paid into the general revenue fund of this state;

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rolling stock;

(15) Sales to persons primarily engaged in any of the activities mentioned in division (B)(42)(a), ~~(g)~~(f), or ~~(h)~~(g) of this section, to persons engaged in making retail sales, or to persons who purchase for sale from a manufacturer tangible personal property that was produced by the manufacturer in accordance with specific designs provided by the purchaser, of packages, including material, labels, and parts for packages, and of machinery, equipment, and material for use primarily in packaging tangible personal property produced for sale, including any machinery, equipment, and supplies used to make labels or packages, to prepare packages or products for labeling, or to label packages or products, by or on the order of the person doing the packaging, or sold at retail. "Packages" includes bags, baskets, cartons, crates, boxes, cans, bottles, bindings, wrappings, and other similar devices and containers, but does not include motor vehicles or bulk tanks, trailers, or similar devices attached to motor vehicles. "Packaging" means placing in a package. Division (B)(15) of this section does not apply to persons engaged in highway transportation for hire.

(16) Sales of food to persons using supplemental nutrition assistance program benefits to purchase the food. As used in this division, "food" has the same meaning as in 7 U.S.C. 2012 and federal regulations adopted pursuant to the Food and Nutrition Act of 2008.

(17) Sales to persons engaged in farming, agriculture, horticulture, or floriculture, of tangible personal property for use or consumption primarily in the production by farming, agriculture, horticulture, or floriculture of other tangible personal property for use or consumption primarily in the production of tangible personal property for sale by farming, agriculture, horticulture, or floriculture; or material and parts for incorporation into any such tangible personal property for use or consumption in production; and of tangible personal property for such use or consumption in the conditioning or holding of products produced by and for such use, consumption, or sale by persons engaged in farming, agriculture, horticulture, or floriculture, except where such property is incorporated into real property;

(18) Sales of drugs for a human being that may be dispensed only pursuant to a prescription; insulin as recognized in the official United States pharmacopoeia; urine and blood testing materials when used by diabetics or persons with hypoglycemia to test for glucose or acetone; hypodermic syringes and needles when used by diabetics for insulin injections; epoetin alfa when purchased for use in the treatment of persons with medical disease; hospital beds when purchased by hospitals, nursing homes, or other medical facilities; and medical oxygen and medical oxygen-dispensing equipment when purchased by hospitals, nursing homes, or other medical facilities;

(19) Sales of prosthetic devices, durable medical equipment for home use, or mobility enhancing equipment, when made pursuant to a prescription and when such devices or equipment are for use by a human being.

(20) Sales of emergency and fire protection vehicles and equipment to nonprofit organizations for use solely in providing fire protection and emergency services, including trauma care and emergency medical services, for political subdivisions of the state;

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consumer product safety commission safety standard for carriages and strollers under 16 C.F.R. 1227.2.

(36) Sales to a person engaged in the business of horticulture or producing livestock of materials to be incorporated into a horticulture structure or livestock structure;

(37) Sales of personal computers, computer monitors, computer keyboards, modems, and other peripheral computer equipment to an individual who is licensed or certified to teach in an elementary or a secondary school in this state for use by that individual in preparation for teaching elementary or secondary school students;

(38) Sales of tangible personal property that is not required to be registered or licensed under the laws of this state to a citizen of a foreign nation that is not a citizen of the United States, provided the property is delivered to a person in this state that is not a related member of the purchaser, is physically present in this state for the sole purpose of temporary storage and package consolidation, and is subsequently delivered to the purchaser at a delivery address in a foreign nation. As used in division (B)(38) of this section, "related member" has the same meaning as in section 5733.042 of the Revised Code, and "temporary storage" means the storage of tangible personal property for a period of not more than sixty days.

(39) Sales of used manufactured homes and used mobile homes, as defined in section 5739.0210 of the Revised Code, made on or after January 1, 2000;

(40) Sales of tangible personal property and services to a provider of electricity used or consumed directly and primarily in generating, transmitting, or distributing electricity for use by others, including property that is or is to be incorporated into and will become a part of the consumer's production, transmission, or distribution system and that retains its classification as tangible personal property after incorporation; fuel or power used in the production, transmission, or distribution of electricity; energy conversion equipment as defined in section 5727.01 of the Revised Code; and tangible personal property and services used in the repair and maintenance of the production, transmission, or distribution system, including only those motor vehicles as are specially designed and equipped for such use. The exemption provided in this division shall be in lieu of all other exemptions in division (B)(42)(a) or ~~(n)~~(m) of this section to which a provider of electricity may otherwise be entitled based on the use of the tangible personal property or service purchased in generating, transmitting, or distributing electricity.

(41) Sales to a person providing services under division (B)(3)(p) of section 5739.01 of the Revised Code of tangible personal property and services used directly and primarily in providing taxable services under that section.

(42) Sales where the purpose of the purchaser is to do any of the following:

(a) To incorporate the thing transferred as a material or a part into tangible personal property to be produced for sale by manufacturing, assembling, processing, or refining; or to use or consume the thing transferred directly in producing tangible personal property for sale by mining, including, without limitation, the extraction from the earth of all substances that are classed geologically as

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minerals, or directly in the rendition of a public utility service, except that the sales tax levied by this section shall be collected upon all meals, drinks, and food for human consumption sold when transporting persons. This paragraph does not exempt from "retail sale" or "sales at retail" the sale of tangible personal property that is to be incorporated into a structure or improvement to real property.

(b) To hold the thing transferred as security for the performance of an obligation of the vendor;

(c) To resell, hold, use, or consume the thing transferred as evidence of a contract of insurance;

(d) To use or consume the thing directly in commercial fishing;

(e) To incorporate the thing transferred as a material or a part into, or to use or consume the thing transferred directly in the production of, magazines distributed as controlled circulation publications;

(f) ~~To use or consume the thing transferred in the production and preparation in suitable condition for market and sale of printed, imprinted, overprinted, lithographic, multilithic, blueprinted, photostatic, or other productions or reproductions of written or graphic matter;~~ RMD

~~(g)~~ To use the thing transferred, as described in section 5739.011 of the Revised Code, primarily in a manufacturing operation to produce tangible personal property for sale; RMD RMD

~~(h)~~(g) To use the benefit of a warranty, maintenance or service contract, or similar agreement, as described in division (B)(7) of section 5739.01 of the Revised Code, to repair or maintain tangible personal property, if all of the property that is the subject of the warranty, contract, or agreement would not be subject to the tax imposed by this section; RMD

~~(i)~~(h) To use the thing transferred as qualified research and development equipment; RMD RMD

~~(j)~~(i) To use or consume the thing transferred primarily in storing, transporting, mailing, or otherwise handling purchased sales inventory in a warehouse, distribution center, or similar facility when the inventory is primarily distributed outside this state to retail stores of the person who owns or controls the warehouse, distribution center, or similar facility, to retail stores of an affiliated group of which that person is a member, or by means of direct marketing. This division does not apply to motor vehicles registered for operation on the public highways. As used in this division, "affiliated group" has the same meaning as in division (B)(3)(e) of section 5739.01 of the Revised Code and "direct marketing" ~~has the same meaning as in division (B)(35) of this section~~means the method of selling where consumers order tangible personal property by United States mail, delivery service, or telecommunication and the vendor delivers or ships the tangible personal property sold to the consumer from a warehouse, catalogue distribution center, or similar fulfillment facility by means of the United States mail, delivery service, or common carrier.

~~(k)~~(j) To use or consume the thing transferred to fulfill a contractual obligation incurred by a warrantor pursuant to a warranty provided as a part of the price of the tangible personal property sold or by a vendor of a warranty, maintenance or service contract, or similar agreement the provision of which is defined as a sale under division (B)(7) of section 5739.01 of the Revised Code; RMD

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~~(l)~~(k) To use or consume the thing transferred in the production of a newspaper for distribution to the public;

~~(m)~~(l) To use tangible personal property to perform a service listed in division (B)(3) of section 5739.01 of the Revised Code, if the property is or is to be permanently transferred to the consumer of the service as an integral part of the performance of the service;

~~(n)~~(m) To use or consume the thing transferred primarily in producing tangible personal property for sale by farming, agriculture, horticulture, or floriculture. Persons engaged in rendering farming, agriculture, horticulture, or floriculture services for others are deemed engaged primarily in farming, agriculture, horticulture, or floriculture. This paragraph does not exempt from "retail sale" or "sales at retail" the sale of tangible personal property that is to be incorporated into a structure or improvement to real property.

~~(o) To use or consume the thing transferred in acquiring, formatting, editing, storing, and disseminating data or information by electronic publishing;~~

~~(p) To provide the thing transferred to the owner or lessee of a motor vehicle that is being repaired or serviced, if the thing transferred is a rented motor vehicle and the purchaser is reimbursed for the cost of the rented motor vehicle by a manufacturer, warrantor, or provider of a maintenance, service, or other similar contract or agreement, with respect to the motor vehicle that is being repaired or serviced;~~

~~(q)~~ (n) To use or consume the thing transferred directly in production of crude oil and natural gas for sale. Persons engaged in rendering production services for others are deemed engaged in production.

As used in division ~~(B)(42)(q)~~(B)(42)(n) of this section, "production" means operations and tangible personal property directly used to expose and evaluate an underground reservoir that may contain hydrocarbon resources, prepare the wellbore for production, and lift and control all substances yielded by the reservoir to the surface of the earth.

(i) For the purposes of division ~~(B)(42)(q)~~(B)(42)(n) of this section, the "thing transferred" includes, but is not limited to, any of the following:

(I) Services provided in the construction of permanent access roads, services provided in the construction of the well site, and services provided in the construction of temporary impoundments;

(II) Equipment and rigging used for the specific purpose of creating with integrity a wellbore pathway to underground reservoirs;

(III) Drilling and workover services used to work within a subsurface wellbore, and tangible personal property directly used in providing such services;

(IV) Casing, tubulars, and float and centralizing equipment;

(V) Trailers to which production equipment is attached;

(VI) Well completion services, including cementing of casing, and tangible personal property directly used in providing such services;

(VII) Wireline evaluation, mud logging, and perforation services, and tangible personal

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property directly used in providing such services;

(VIII) Reservoir stimulation, hydraulic fracturing, and acidizing services, and tangible personal property directly used in providing such services, including all material pumped downhole;

(IX) Pressure pumping equipment;

(X) Artificial lift systems equipment;

(XI) Wellhead equipment and well site equipment used to separate, stabilize, and control hydrocarbon phases and produced water;

(XII) Tangible personal property directly used to control production equipment.

(ii) For the purposes of division ~~(B)(42)(q)~~(B)(42)(n) of this section, the "thing transferred" does not include any of the following:

(I) Tangible personal property used primarily in the exploration and production of any mineral resource regulated under Chapter 1509. of the Revised Code other than oil or gas;

(II) Tangible personal property used primarily in storing, holding, or delivering solutions or chemicals used in well stimulation as defined in section 1509.01 of the Revised Code;

(III) Tangible personal property used primarily in preparing, installing, or reclaiming foundations for drilling or pumping equipment or well stimulation material tanks;

(IV) Tangible personal property used primarily in transporting, delivering, or removing equipment to or from the well site or storing such equipment before its use at the well site;

(V) Tangible personal property used primarily in gathering operations occurring off the well site, including gathering pipelines transporting hydrocarbon gas or liquids away from a crude oil or natural gas production facility;

(VI) Tangible personal property that is to be incorporated into a structure or improvement to real property;

(VII) Well site fencing, lighting, or security systems;

(VIII) Communication devices or services;

(IX) Office supplies;

(X) Trailers used as offices or lodging;

(XI) Motor vehicles of any kind;

(XII) Tangible personal property used primarily for the storage of drilling byproducts and fuel not used for production;

(XIII) Tangible personal property used primarily as a safety device;

(XIV) Data collection or monitoring devices;

(XV) Access ladders, stairs, or platforms attached to storage tanks.

The enumeration of tangible personal property in division ~~(B)(42)(q)(ii)~~(B)(42)(n)(ii) of this section is not intended to be exhaustive, and any tangible personal property not so enumerated shall not necessarily be construed to be a "thing transferred" for the purposes of division ~~(B)(42)(q)~~(B)(42)(n) of this section.

The commissioner shall adopt and promulgate rules under sections 119.01 to 119.13 of the

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Revised Code that the commissioner deems necessary to administer division ~~(B)(42)(q)~~(B)(42)(n) of this section.

As used in division (B)(42) of this section, "thing" includes all transactions included in divisions (B)(3)(a), (b), and (e) of section 5739.01 of the Revised Code.

(43) Sales conducted through a coin operated device that activates vacuum equipment or equipment that dispenses water, whether or not in combination with soap or other cleaning agents or wax, to the consumer for the consumer's use on the premises in washing, cleaning, or waxing a motor vehicle, provided no other personal property or personal service is provided as part of the transaction.

(44) Sales of replacement and modification parts for engines, airframes, instruments, and interiors in, and paint for, aircraft used primarily in a fractional aircraft ownership program, and sales of services for the repair, modification, and maintenance of such aircraft, and machinery, equipment, and supplies primarily used to provide those services.

(45) ~~Sales of telecommunications service that is used directly and primarily to perform the functions of a call center. As used in this division, "call center" means any physical location where telephone calls are placed or received in high volume for the purpose of making sales, marketing, customer service, technical support, or other specialized business activity, and that employs at least fifty individuals that engage in call center activities on a full-time basis, or sufficient individuals to fill fifty full-time equivalent positions~~The fee imposed by section 3743.22 of the Revised Code, if it is separately stated on the invoice, bill of sale, or similar document given by the vendor to the consumer for a retail sale made in this state.

(46) Sales by a telecommunications service vendor of 900 service to a subscriber. This division does not apply to information services.

(47) Sales of value-added non-voice data service. This division does not apply to any similar service that is not otherwise a telecommunications service.

(48) Sales of feminine hygiene products.

(49) Sales of materials, parts, equipment, or engines used in the repair or maintenance of aircraft or avionics systems of such aircraft, and sales of repair, remodeling, replacement, or maintenance services in this state performed on aircraft or on an aircraft's avionics, engine, or component materials or parts. As used in division (B)(49) of this section, "aircraft" means aircraft of more than six thousand pounds maximum certified takeoff weight or used exclusively in general aviation.

(50) Sales of full flight simulators that are used for pilot or flight-crew training, sales of repair or replacement parts or components, and sales of repair or maintenance services for such full flight simulators. "Full flight simulator" means a replica of a specific type, or make, model, and series of aircraft cockpit. It includes the assemblage of equipment and computer programs necessary to represent aircraft operations in ground and flight conditions, a visual system providing an out-of-the-cockpit view, and a system that provides cues at least equivalent to those of a three-degree-of-

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(3) Division (C) of this section does not apply to the board of county commissioners of any county in which a convention center or facility exists or is being constructed on November 15, 1998, or of any county in which a convention facilities authority levies a tax pursuant to section 351.021 of the Revised Code on that date.

(D)(1) As used in division (D) of this section, "cost" has the same meaning as in section 351.01 of the Revised Code, and "convention center" has the same meaning as in section 307.695 of the Revised Code.

(2) A board of county commissioners that levies a tax under division (A) of this section on June 30, 2002, at a rate of three per cent may, by resolution adopted not later than September 30, 2002, amend the resolution levying the tax to provide for all of the following:

(a) That the rate of the tax shall be increased by not more than an additional three and one-half per cent on each transaction;

(b) That all of the revenue from the increase in rate shall be pledged and contributed to a convention facilities authority established by the board of county commissioners under Chapter 351. of the Revised Code on or before May 15, 2002, and be used to pay costs of constructing, expanding, maintaining, operating, or promoting a convention center in the county, including paying bonds, or notes issued in anticipation of bonds, as provided by that chapter;

(c) That no portion of the revenue arising from the increase in rate need be returned to municipal corporations or townships as otherwise required under division (A) of this section;

(d) That the increase in rate shall not be subject to diminution by initiative or referendum or by law while any bonds, or notes in anticipation of bonds, issued by the authority under Chapter 351. of the Revised Code to which the revenue is pledged, remain outstanding in accordance with their terms, unless provision is made by law or by the board of county commissioners for an adequate substitute therefor that is satisfactory to the trustee if a trust agreement secures the bonds.

(3) Any board of county commissioners that, pursuant to division (D)(2) of this section, has amended a resolution levying the tax authorized by division (A) of this section may further amend the resolution to provide that the revenue referred to in division (D)(2)(b) of this section shall be pledged and contributed both to a convention facilities authority to pay the costs of constructing, expanding, maintaining, or operating one or more convention centers in the county, including paying bonds, or notes issued in anticipation of bonds, as provided in Chapter 351. of the Revised Code, and to a convention and visitors' bureau to pay the costs of promoting one or more convention centers in the county.

(4) A county having a population of seven hundred thousand or less may not levy the increased rate described in division (D)(2) of this section on or after the first day of the first month beginning after the effective date of this amendment. RMD

(E)(1) As used in division (E) of this section:

(a) "Port authority" means a port authority created under Chapter 4582. of the Revised Code.

(b) "Port authority military-use facility" means port authority facilities on which or adjacent

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~~(p) The credit for tuition paid to a nonchartered nonpublic school under section 5747.75 of the Revised Code.~~

(3) The election provided for under division (D) of this section applies only to the taxable year for which the election is made by the pass-through entity. Unless the tax commissioner provides otherwise, this election, once made, is binding and irrevocable for the taxable year for which the election is made. Nothing in this division shall be construed to provide for any deduction or credit that would not be allowable if a nonresident pass-through entity investor were to file an annual return.

(4) If a pass-through entity makes the election provided for under division (D) of this section, the pass-through entity shall be liable for any additional taxes, interest, interest penalty, or penalties imposed by this chapter if the tax commissioner finds that the single return does not reflect the correct tax due by the pass-through entity investors covered by that return. Nothing in this division shall be construed to limit or alter the liability, if any, imposed on pass-through entity investors for unpaid or underpaid taxes, interest, interest penalty, or penalties as a result of the pass-through entity's making the election provided for under division (D) of this section. For the purposes of division (D) of this section, "correct tax due" means the tax that would have been paid by the pass-through entity had the single return been filed in a manner reflecting the commissioner's findings. Nothing in division (D) of this section shall be construed to make or hold a pass-through entity liable for tax attributable to a pass-through entity investor's income from a source other than the pass-through entity electing to file the single return.

(E) If a husband and wife file a joint federal income tax return for a taxable year, they shall file a joint return under this section for that taxable year, and their liabilities are joint and several, but, if the federal income tax liability of either spouse is determined on a separate federal income tax return, they shall file separate returns under this section.

If either spouse is not required to file a federal income tax return and either or both are required to file a return pursuant to this chapter, they may elect to file separate or joint returns, and, pursuant to that election, their liabilities are separate or joint and several. If a husband and wife file separate returns pursuant to this chapter, each must claim the taxpayer's own exemption, but not both, as authorized under section 5747.02 of the Revised Code on the taxpayer's own return.

(F) Each return or notice required to be filed under this section shall contain the signature of the taxpayer or the taxpayer's duly authorized agent and of the person who prepared the return for the taxpayer, and shall include the taxpayer's social security number. Each return shall be verified by a declaration under the penalties of perjury. The tax commissioner shall prescribe the form that the signature and declaration shall take.

(G) Each return or notice required to be filed under this section shall be made and filed as required by section 5747.04 of the Revised Code, on or before the fifteenth day of April of each year, on forms that the tax commissioner shall prescribe, together with remittance made payable to the treasurer of state in the combined amount of the state and all school district income taxes shown

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partnership may file an application for a refund under this division within the ninety-day period prescribed for filing the federal adjustments return, even if it is filed beyond the period prescribed by section 5747.11 of the Revised Code, if it otherwise conforms to the requirements of that section. An application filed under this division may claim a refund of overpayments resulting only from final federal adjustments unless it is also filed within the time prescribed by section 5747.11 of the Revised Code. It shall not reopen those facts, figures, computations, or attachments that are not affected, either directly or indirectly, by the federal adjustment.

(b) An audited partnership may not file an application for refund under division (E) of this section based on final federal adjustments described in section 6225(a)(2) of the Internal Revenue Code.

(3) Any refund granted to a pass-through entity filing an application for refund under division (E) of this section shall be reduced by amounts previously claimed as a credit under section 5747.059 or division (I) of section 5747.08 of the Revised Code by the pass-through entity's direct or indirect investors.

(F) Excluding the deadline in division (C)(2)(c)(ii) of this section, an audited partnership, or a direct or indirect investor of an audited partnership that is a pass-through entity, may automatically extend the deadline for reporting, payments, and refunds under this section by sixty days if the entity has ten thousand or more direct investors and notifies the commissioner of such extension, in writing, before the unextended deadline.

RMD

Sec. 5747.124. (A) As used in this section, "judgment creditor" excludes all state and federal agencies, instrumentalities, and political subdivisions.

(B) If a person entitled to a refund under this chapter is a judgment debtor indebted to a judgment creditor, as defined in section 2716.01 of the Revised Code, the amount refundable shall be subject to an order of garnishment of property, other than personal earnings, issued under sections 2716.11 and 2716.13 of the Revised Code. Upon receipt of such an order, the tax commissioner shall pay the amount of the refund not already paid to the person entitled to the refund to the clerk of court that issued the order, unless otherwise payable in accordance with section 5747.12, 5747.121, 5747.122, or 5747.123 of the Revised Code, provided all of the following are true:

(1) The judgment creditor has made reasonable efforts to collect the debt before submitting the garnishment order to the tax commissioners;

(2) The principal balance of the judgment, excluding interest and post-judgment fees, is greater than two hundred fifty dollars;

(3) The judgment underlying the garnishment order was issued not less than one and not more than seven years before it is submitted to the tax commissioner.

(C) Any order of garnishment submitted under this section shall be satisfied after overdue child support subject to section 5747.121 of the Revised Code and debts described in division (A) of section 5747.12 of the Revised Code.

(D) If the amount refundable is less than the amount stated on the order of garnishment, it

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may be applied in partial satisfaction of that amount. If the amount refundable is greater than the amount stated on the order, the amount remaining after satisfaction of the order shall be refunded.

(E) The tax commissioner shall charge each respective judgment creditor a fee of fifteen dollars for the commissioner's cost in applying refunds to satisfy an order of garnishment.

(F) If the tax commissioner receives multiple orders of garnishment of property, other than personal earnings for amounts owed by the same person, the commissioner shall satisfy the orders in the sequence they were received.

(G) The tax commissioner may adopt rules to implement this section, including rules to apportion the amount of a tax return available to satisfy an order of garnishment in the case of persons filing a joint return who do not jointly owe the debt or certified claim.

Sec. 5747.13. (A) If any employer collects the tax imposed by section 5747.02 or under Chapter 5748. of the Revised Code and fails to remit the tax as required by law, or fails to collect the tax, the employer is personally liable for any amount collected that the employer fails to remit, or any amount that the employer fails to collect. If any taxpayer fails to file a return or fails to pay the tax imposed by section 5747.02 or under Chapter 5748. of the Revised Code, the taxpayer is personally liable for the amount of the tax.

If any employer, taxpayer, qualifying entity, or electing pass-through entity required to file a return under this chapter fails to file the return within the time prescribed, files an incorrect return, fails to remit the full amount of the taxes due for the period covered by the return, or fails to remit any additional tax due as a result of a reduction in the amount of the credit allowed under division (B) of section 5747.05 of the Revised Code together with interest on the additional tax within the time prescribed by that division, the tax commissioner may make an assessment against any person liable for any deficiency for the period for which the return is or taxes are due, based upon any information in the commissioner's possession.

An assessment issued against either the employer or the taxpayer pursuant to this section shall not be considered an election of remedies or a bar to an assessment against the other for failure to report or pay the same tax. No assessment shall be issued against any person if the tax actually has been paid by another.

No assessment shall be made or issued against an employer, a taxpayer, a qualifying entity, or an electing pass-through entity more than four years after the final date the return subject to assessment was required to be filed or the date the return was filed, whichever is later. However, the commissioner may assess any balance due as the result of a reduction in the credit allowed under division (B) of section 5747.05 of the Revised Code, including applicable penalty and interest, within four years of the date on which the taxpayer reports a change in either the portion of the taxpayer's adjusted gross income subjected to an income tax or tax measured by income in another state or the District of Columbia, or the amount of liability for an income tax or tax measured by income to another state or the District of Columbia, as required by division (B)(4) of section 5747.05 of the Revised Code. Such time limits may be extended if both the employer, taxpayer, qualifying

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qualifying student.

(2) "Qualifying student" means a student who is exempt from the compulsory attendance law for the purpose of home education under section 3321.042 of the Revised Code for the school year.

(3) "Education expenses" means expenses or fees for any of the following items used directly for home education of a qualifying student: books, supplementary materials, supplies, computer software, applications, or subscriptions. "Education expenses" does not include expenses or fees for computers or similar electronic devices or accessories thereto. "Education expenses" does not include any expenses paid from a scholarship account authorized by section 3310.24 of the Revised Code.

(B) There is hereby allowed a nonrefundable credit against a qualifying taxpayer's aggregate tax liability under section 5747.02 of the Revised Code equal to the lesser of two hundred fifty dollars multiplied by the number of the taxpayer's qualifying students or the amount of education expenses incurred by the taxpayer in the taxable year for the benefit of one or more of the taxpayer's qualifying students. The credit shall be claimed in the order required under section 5747.98 of the Revised Code.

The tax commissioner may request that a qualifying taxpayer claiming a credit under this section furnish information as is necessary to support the claim for the credit under this section, and no credit shall be allowed unless the requested information is provided.

Sec. 5747.85. (A) As used in this section:

(1) "Homeownership savings account" and "program period" have the same meanings as in section 135.70 of the Revised Code.

(2) "Account owner" means "eligible participant" as defined by section 135.70 of the Revised Code.

(3) "Contributor" means the account owner or a parent, spouse, sibling, stepparent, or grandparent of the account owner who deposits funds into the homeownership savings account.

(4) "Lifetime contribution limit" means twenty-five thousand dollars of contributions per contributor per homeownership savings account. If an account owner opens one or more additional homeownership savings accounts, a contributor's lifetime contribution limit for the additional accounts shall be reduced by any contributions previously made by the contributor to an account owned by that account owner.

(5) "Eligible expenses" means unreimbursed expenses paid by the account owner for home purchase costs for the account owner's primary residence and account fees imposed on the account owner.

(6) "Primary residence" means a homestead located in this state that is or will be the account owner's principal place of residence at the time the eligible expenses are incurred and for which the account owner receives or will receive a reduction in real property taxes or manufactured home taxes under division ~~(B)~~(B)(2) of section 323.152 of the Revised Code.

(7) "Homestead" means a homestead, as defined in section 323.151 of the Revised Code, or

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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)~~(E) 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;~~ RMD

The nonrefundable vocational job credit under section 5747.057 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 commercial vehicle operator training expenses under section 5747.82 of the Revised Code;

The nonrefundable welcome home Ohio (WHO) program credit under section 122.633 of the Revised Code;

The nonrefundable credit for transformational mixed use development tax credit certificate holders under section 5747.87 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 5747.86 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 nonrefundable Ohio low-income housing tax credit under section 5747.83 of the

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(5) Section 5748.081 of the Revised Code;

(6) Section 5748.09 of the Revised Code.

(B) "Individual" means an individual subject to the tax levied by section 5747.02 of the Revised Code.

(C) ~~"Estate" means an estate subject to the tax levied by section 5747.02 of the Revised Code~~"The county auditor's market" and "estimated effective rate" have the same meanings as in section 5705.01 of the Revised Code. RMD

(D) "Taxable year" means a taxable year as defined in division (M) of section 5747.01 of the Revised Code.

(E) "Taxable income" means:

~~(1) In the case of an individual,~~ one of the following, as specified in the resolution imposing the tax:

~~(a)~~(1) Modified adjusted gross income for the taxable year, as defined in section 5747.01 of the Revised Code, less the exemptions provided by section 5747.025 of the Revised Code;

~~(b)~~(2) Wages, salaries, tips, and other employee compensation to the extent included in modified adjusted gross income as defined in section 5747.01 of the Revised Code, and net earnings from self-employment, as defined in section 1402(a) of the Internal Revenue Code, to the extent included in modified adjusted gross income.

~~(2) In the case of an estate, taxable income for the taxable year as defined in division (S) of section 5747.01 of the Revised Code.~~

(F) "Resident" of the school district means:

~~(1) An~~ an individual who is a resident of this state as defined in division (I) of section 5747.01 of the Revised Code during all or a portion of the taxable year and who, during all or a portion of such period of state residency, is domiciled in the school district or lives in and maintains a permanent place of abode in the school district;

~~(2) An estate of a decedent who, at the time of death, was domiciled in the school district.~~

(G) "School district income" means:

~~(1) With respect to an individual,~~ the portion of the taxable income of an individual that is received by the individual during the portion of the taxable year that the individual is a resident of the school district and the school district income tax is in effect in that school district. An individual may have school district income with respect to more than one school district.

~~(2) With respect to an estate, the taxable income of the estate for the portion of the taxable year that the school district income tax is in effect in that school district.~~

(H) "Taxpayer" means an individual ~~or estate~~ having school district income upon which a school district income tax is imposed.

(I) "School district purposes" means any of the purposes for which a tax may be levied pursuant to division (A) of section 5705.21 of the Revised Code, including the combined purposes authorized by section 5705.217 of the Revised Code.

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~~(J) "The county auditor's appraised value" and "effective rate" have the same meanings as in section 5705.01 of the Revised Code.~~

Sec. 5748.02. (A) The board of education of any school district, except a joint vocational school district, may declare, by resolution, the necessity of raising annually a specified amount of money for school district purposes. The resolution shall specify whether the income that is to be subject to the tax is taxable income ~~of individuals and estates~~ as defined in ~~divisions (E)(1)(a) and~~ division (E)(1) or (2) of section 5748.01 of the Revised Code ~~or taxable income of individuals as defined in division (E)(1)(b) of that section~~. A copy of the resolution shall be certified to the tax commissioner no later than one hundred days prior to the date of the election at which the board intends to propose a levy under this section. Upon receipt of the copy of the resolution, the tax commissioner shall estimate both of the following:

(1) The property tax rate that would have to be imposed in the current year by the district to produce an equivalent amount of money;

(2) The income tax rate that would have had to have been in effect for the current year to produce an equivalent amount of money from a school district income tax.

Within ten days of receiving the copy of the board's resolution, the commissioner shall prepare these estimates and certify them to the board. Upon receipt of the certification, the board may adopt a resolution proposing an income tax under division (B) of this section at the estimated rate contained in the certification rounded to the nearest one-fourth of one per cent. The commissioner's certification applies only to the board's proposal to levy an income tax at the election for which the board requested the certification. If the board intends to submit a proposal to levy an income tax at any other election, it shall request another certification for that election in the manner prescribed in this division.

(B)(1) Upon the receipt of a certification from the tax commissioner under division (A) of this section, a majority of the members of a board of education may adopt a resolution proposing the levy of an annual tax for school district purposes on school district income. The proposed levy may be for a continuing period of time or for a specified number of years. The resolution shall set forth the purpose for which the tax is to be imposed, the rate of the tax, which shall be the rate set forth in the commissioner's certification rounded to the nearest one-fourth of one per cent, the number of years the tax will be levied or that it will be levied for a continuing period of time, the date on which the tax shall take effect, which shall be the first day of January of any year following the year in which the question is submitted, and the date of the election at which the proposal shall be submitted to the electors of the district, which shall be on the date of a primary, general, or special election the date of which is consistent with section 3501.01 of the Revised Code. The resolution shall specify whether the income that is to be subject to the tax is taxable income ~~of individuals and estates~~ as defined in ~~divisions (E)(1)(a) and~~ division (E)(1) or (2) of section 5748.01 of the Revised Code ~~or taxable income of individuals as defined in division (E)(1)(b) of that section~~. The specification shall be the same as the specification in the resolution adopted and certified under division (A) of this

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section.

If the tax is to be levied for current expenses and permanent improvements, the resolution shall apportion the annual rate of the tax. The apportionment may be the same or different for each year the tax is levied, but the respective portions of the rate actually levied each year for current expenses and for permanent improvements shall be limited by the apportionment.

If the board of education currently imposes an income tax pursuant to this chapter that is due to expire and a question is submitted under this section for a proposed income tax to take effect upon the expiration of the existing tax, the board may specify in the resolution that the proposed tax renews the expiring tax. Two or more expiring income taxes may be renewed under this paragraph if the taxes are due to expire on the same date. If the tax rate being proposed is no higher than the total tax rate imposed by the expiring tax or taxes, the resolution may state that the proposed tax is not an additional income tax.

(2) A board of education adopting a resolution under division (B)(1) of this section proposing a school district income tax for a continuing period of time and limited to the purpose of current expenses may propose in that resolution to reduce the rate or rates of one or more of the school district's property taxes levied for a continuing period of time in excess of the ten-mill limitation for the purpose of current expenses. The reduction in the rate of a property tax may be any amount, not exceeding the rate at which the tax is authorized to be levied. The reduction in the rate of a tax shall first take effect for the tax year that includes the day on which the school district income tax first takes effect, and shall continue for each tax year that both the school district income tax and the property tax levy are in effect.

In addition to the matters required to be set forth in the resolution under division (B)(1) of this section, a resolution containing a proposal to reduce the rate of one or more property taxes shall state for each such tax the maximum rate at which it currently may be levied and the maximum rate at which the tax could be levied after the proposed reduction, expressed in mills for each one dollar of taxable value, and that the tax is levied for a continuing period of time.

A board proposing to reduce the rate of one or more property taxes under division (B)(2) of this section shall comply with division (B) of section 5705.03 of the Revised Code. In addition to the amounts required in division (B)(2) of that section, the county auditor shall certify to the board the levy's effective rate for both the last year before the levy's proposed reduction and the first year that the reduction applies, both expressed in dollars for each one hundred thousand dollars of the county auditor's ~~appraised~~ market value. RMD

If a board of education proposes to reduce the rate of one or more property taxes under division (B)(2) of this section, the board, when it makes the certification required under division (A) of this section, shall designate the specific levy or levies to be reduced, the maximum rate at which each levy currently is authorized to be levied, and the rate by which each levy is proposed to be reduced. The tax commissioner, when making the certification to the board under division (A) of this section, also shall certify the reduction in the total effective tax rate for current expenses for

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	FOR THE TAX
	AGAINST THE TAX

"

(B)(1) If the question submitted to electors proposes a school district income tax only on ~~the~~ taxable income ~~of individuals~~ as defined in division ~~(E)(1)(b)~~(E)(2) of section 5748.01 of the Revised Code, the form of the ballot shall be modified by stating that the tax is to be levied on the "earned income of individuals residing in the school district" in lieu of the "school district income of individuals ~~and of estates~~."

(2) If the question submitted to electors proposes to renew one or more expiring income tax levies, the ballot shall be modified by adding the following language immediately after the name of the school district that would impose the tax: "to renew an income tax (or income taxes) expiring at the end of _____ (state the last year the existing income tax or taxes may be levied)."

(3) If the question includes a proposal under division (B)(2) of section 5748.02 of the Revised Code to reduce the rate of one or more school district property taxes, the ballot shall state that the purpose of the school district income tax is for current expenses, and the form of the ballot shall be modified by adding the following language immediately after the statement of the purpose of the proposed income tax: ", and shall the rate of an existing tax on property, currently levied for the purpose of current expenses at the rate of _____ mills, be REDUCED to _____ mills for each $1 of taxable value, which amounts to a reduction from $_____ (effective rate) to $_____ (effective rate) for each $100,000 of the county auditor's ~~appraised~~ market value, that the county auditor estimates will collect $_____ annually, the reduction continuing until any such time as the income tax is repealed." In lieu of "for the tax" and "against the tax," the phrases "for the issue" and "against the issue," respectively, shall be used. If a board of education proposes a reduction in the rates of more than one tax, the ballot language shall be modified accordingly to express the rates at which those taxes currently are levied and the rates to which the taxes will be reduced.

(C) The board of elections shall certify the results of the election to the board of education and to the tax commissioner. If a majority of the electors voting on the question vote in favor of it, the income tax, the applicable provisions of Chapter 5747. of the Revised Code, and the reduction in the rate or rates of existing property taxes if the question included such a reduction shall take effect on the date specified in the resolution. If the question approved by the voters includes a reduction in the rate of a school district property tax, the board of education shall not levy the tax at a rate greater than the rate to which the tax is reduced, unless the school district income tax is repealed in an election under section 5748.04 of the Revised Code.

(D) If the rate at which a property tax is levied and collected is reduced pursuant to a question approved under this section, the tax commissioner shall compute the percentage required to be computed for that tax under division (D) of section 319.301 of the Revised Code each year the rate is reduced as if the tax had been levied in the preceding year at the rate at which it has been

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	For repeal of the income tax
	Against repeal of the income tax

"

(B)(1) If the tax is imposed on taxable income as defined in division ~~(E)(1)(b)~~(E)(2) of section 5748.01 of the Revised Code, the form of the ballot shall be modified by stating that the tax currently is levied on the "earned income of individuals residing in the school district" in lieu of the "school district income of individuals ~~and estates~~."

(2) If the rate of one or more property tax levies was reduced for the duration of the income tax levy pursuant to division (B)(2) of section 5748.02 of the Revised Code, the form of the ballot shall be modified by adding the following language immediately after "repealed": ", and shall the rate of an existing tax on property for the purpose of current expenses, which rate was reduced for the duration of the income tax, be INCREASED from _____ mills to _____ mills for each $1 of taxable value which amounts to an increase from $ _____ (effective rate) to $_____ (effective rate) for each $100,000 of ~~the county auditor's appraised~~ market value, that the county auditor estimates will collect $_____ annually, beginning in _____ (state the first year for which the rate of the property tax will increase)." In lieu of "for repeal of the income tax" and "against repeal of the income tax," the phrases "for the issue" and "against the issue," respectively, shall be substituted.

(3) If the rate of more than one property tax was reduced for the duration of the income tax, the ballot language shall be modified accordingly to express the rates at which those taxes currently are levied and the rates to which the taxes would be increased.

(C) The question covered by the petition shall be submitted as a separate proposition, but it may be printed on the same ballot with any other proposition submitted at the same election other than the election of officers. If a majority of the qualified electors voting on the question vote in favor of it, the result shall be certified immediately after the canvass by the board of elections to the board of education of the school district and the tax commissioner, who shall thereupon, after the current year, cease to levy the tax, except that if notes have been issued pursuant to section 5748.05 of the Revised Code the tax commissioner shall continue to levy and collect under authority of the election authorizing the levy an annual amount, rounded upward to the nearest one-fourth of one per cent, as will be sufficient to pay the debt charges on the notes as they fall due.

(D) If a school district income tax repealed pursuant to this section was approved in conjunction with a reduction in the rate of one or more school district property taxes as provided in division (B)(2) of section 5748.02 of the Revised Code, then each such property tax may be levied after the current year at the rate at which it could be levied prior to the reduction, subject to any adjustments required by the county budget commission pursuant to Chapter 5705. of the Revised Code. Upon the repeal of a school district income tax under this section, the board of education may resume levying a property tax, the rate of which has been reduced pursuant to a question approved under section 5748.02 of the Revised Code, at the rate the board originally was authorized to levy the tax. A reduction in the rate of a property tax under section 5748.02 of the Revised Code is a

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requirements of the school district; that it is necessary to issue general obligation bonds of the school district for specified permanent improvements and to levy an additional tax in excess of the ten-mill limitation to pay the debt charges on the bonds and any anticipatory securities; and that the question of the bonds and taxes shall be submitted to the electors of the school district at a special election, which shall not be earlier than ninety days after certification of the resolution to the board of elections, and the date of which shall be consistent with section 3501.01 of the Revised Code. The resolution shall specify all of the following:

(1) The purpose for which the school district income tax is to be imposed and the rate of the tax, which shall be the rate set forth in the tax commissioner's certification rounded to the nearest one-fourth of one per cent;

(2) Whether the income that is to be subject to the tax is taxable income ~~of individuals and estates~~ as defined in ~~divisions (E)(1)(a) and~~ division (E)(1) or (2) of section 5748.01 of the Revised Code ~~or taxable income of individuals as defined in division (E)(1)(b) of that section~~. The specification shall be the same as the specification in the resolution adopted and certified under division (A) of this section.

(3) The number of years the tax will be levied, or that it will be levied for a continuing period of time;

(4) The date on which the tax shall take effect, which shall be the first day of January of any year following the year in which the question is submitted;

(5) The amount of the estimated average annual property tax levy, expressed in mills for each one dollar of taxable value and dollars for each one hundred thousand dollars of the county auditor's ~~appraised~~ market value, as certified by the county auditor under division (A) of this section.

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(C) A resolution adopted under division (B) of this section shall go into immediate effect upon its passage, and no publication of the resolution shall be necessary other than that provided for in the notice of election. Immediately after its adoption and at least ninety days prior to the election at which the question will appear on the ballot, the board of education shall certify a copy of the resolution, along with copies of the auditor's estimate and its resolution under division (A) of this section, to the board of elections of the proper county. The board of education shall send to the tax commissioner a copy of the resolution adopted under division (B) of this section and certified to the board of elections. The board of elections shall make the arrangements for the submission of the question to the electors of the school district, and the election shall be conducted, canvassed, and certified in the same manner as regular elections in the district for the election of county officers.

The resolution shall be put before the electors as one ballot question, with a majority vote indicating approval of the school district income tax, the bond issue, and the levy to pay debt charges on the bonds and any anticipatory securities. The board of elections shall publish the notice of the election in a newspaper of general circulation in the school district once a week for two consecutive weeks, or as provided in section 7.16 of the Revised Code, prior to the election. If the board of elections operates and maintains a web site, it also shall post notice of the election on its

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web site for thirty days prior to the election. The notice of election shall state all of the following:

(1) The questions to be submitted to the electors;

(2) The rate of the school district income tax;

(3) The principal amount of the proposed bond issue;

(4) The permanent improvements for which the bonds are to be issued;

(5) The maximum number of years over which the principal of the bonds may be paid;

(6) The estimated additional average annual property tax rate to pay the debt charges on the bonds, as certified by the county auditor, and expressed in mills for each one dollar of taxable value and in dollars for each one hundred thousand dollars of the county auditor's ~~appraised~~ market value;

(7) The time and place of the special election.

(D) The form of the ballot on a question submitted to the electors under this section shall be as follows:

"Shall the _____ school district be authorized to do both of the following:

(1) Impose an annual income tax of _____ (state the proposed rate of tax) on the school district income of individuals ~~and of estates~~, for _____ (state the number of years the tax would be levied, or that it would be levied for a continuing period of time), beginning _____ (state the date the tax would first take effect), for the purpose of _____ (state the purpose of the tax)?

(2) Issue bonds for the purpose of _____ in the principal amount of $_____, to be repaid annually over a maximum period of _____ years, and levy a property tax outside the ten-mill limitation estimated by the county auditor to average over the bond repayment period _____ mills for each $1 of taxable value, which amounts to $_____ for each $100,000 of the county auditor's ~~appraised~~ market value, to pay the annual debt charges on the bonds, and to pay debt charges on any notes issued in anticipation of those bonds?

	FOR THE INCOME TAX AND BOND ISSUE
	AGAINST THE INCOME TAX AND BOND ISSUE

"

(E) If the question submitted to electors proposes a school district income tax only on the taxable income of individuals as defined in division ~~(E)(1)(b)~~(E)(2) of section 5748.01 of the Revised Code, the form of the ballot shall be modified by stating that the tax is to be levied on the "earned income of individuals residing in the school district" in lieu of the "school district income of individuals ~~and of estates~~."

(F) The board of elections promptly shall certify the results of the election to the tax commissioner and the county auditor of the county in which the school district is located. If a majority of the electors voting on the question vote in favor of it, the income tax and the applicable provisions of Chapter 5747. of the Revised Code shall take effect on the date specified in the resolution, and the board of education may proceed with issuance of the bonds and with the levy and collection of the property taxes to pay debt charges on the bonds, at the additional rate or any lesser

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and the county auditor not later than one hundred days prior to the date of the special election at which the board intends to propose the income tax and property tax. Not later than ten days after receipt of the resolution, the tax commissioner, in the same manner as required by division (A) of section 5748.02 of the Revised Code, shall estimate the rates designated in divisions (A)(1) and (2) of that section and certify them to the board. Not later than ten days after receipt of the resolution, the county auditor ~~, in the same manner as required by section 5705.195 of the Revised Code,~~ shall make the calculation specified in that section and certify it to the board.

(B) On receipt of the tax commissioner's and county auditor's certifications prepared under division (A) of this section, the board of education of the city, local, or exempted village school district, by a vote of two-thirds of all its members, may adopt a resolution declaring that the amount of taxes that can be raised by all tax levies the district is authorized to impose, when combined with state and federal revenues, will be insufficient to provide an adequate amount for the present and future requirements of the school district, and that it is therefore necessary to levy, for a specified number of years or for a continuing period of time, an annual tax for school district purposes on school district income, and to levy, for a specified number of years not exceeding ten or for a continuing period of time, an additional property tax in excess of the ten-mill limitation for the purpose of providing for the necessary requirements of the district, and declaring that the question of the school district income tax and property tax shall be submitted to the electors of the school district at a special election, which shall not be earlier than ninety days after certification of the resolution to the board of elections, and the date of which shall be consistent with section 3501.01 of the Revised Code. The resolution shall specify all of the following:

(1) The purpose for which the school district income tax is to be imposed and the rate of the tax, which shall be the rate set forth in the tax commissioner's certification rounded to the nearest one-fourth of one per cent;

(2) Whether the income that is to be subject to the tax is taxable income ~~of individuals and estates~~ as defined in ~~divisions (E)(1)(a) and~~ division (E)(1) or (2) of section 5748.01 of the Revised Code ~~or taxable income of individuals as defined in division (E)(1)(b) of that section~~. The specification shall be the same as the specification in the resolution adopted and certified under division (A) of this section.

(3) The number of years the school district income tax will be levied, or that it will be levied for a continuing period of time;

(4) The date on which the school district income tax shall take effect, which shall be the first day of January of any year following the year in which the question is submitted;

(5) The amount of money it is necessary to raise for the purpose of providing for the necessary requirements of the district for each year the property tax is to be imposed;

(6) The number of years the property tax will be levied, or that it will be levied for a continuing period of time;

(7) The tax list upon which the property tax shall be first levied, which may be the current

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year's tax list;

(8) The amount of the average tax levy, expressed in dollars for each one hundred thousand dollars of the county auditor's ~~appraised~~ market value as well as in mills for each one dollar of taxable value, estimated by the county auditor under division (A) of this section.

(C) A resolution adopted under division (B) of this section shall go into immediate effect upon its passage, and no publication of the resolution shall be necessary other than that provided for in the notice of election. Immediately after its adoption and at least ninety days prior to the election at which the question will appear on the ballot, the board of education shall certify a copy of the resolution, along with copies of the county auditor's certification and the resolution under division (A) of this section, to the board of elections of the proper county. The board of education shall send to the tax commissioner a copy of the resolution adopted under division (B) of this section and certified to the board of elections. The board of education shall make the arrangements for the submission of the question to the electors of the school district, and the election shall be conducted, canvassed, and certified in the same manner as regular elections in the district for the election of county officers.

The resolution shall be put before the electors as one ballot question, with a majority vote indicating approval of the school district income tax and the property tax. The board of elections shall publish the notice of the election in a newspaper of general circulation in the school district once a week for two consecutive weeks, or as provided in section 7.16 of the Revised Code, prior to the election. If the board of elections operates and maintains a web site, ~~also~~ the board shall also post the notice of the election on its web site for thirty days prior to the election. The notice of the election shall state all of the following:

(1) The questions to be submitted to the electors as a single ballot question;

(2) The rate of the school district income tax;

(3) The number of years the school district income tax will be levied or that it will be levied for a continuing period of time;

(4) The annual proceeds of the proposed property tax levy for the purpose of providing for the necessary requirements of the district;

(5) The number of years during which the property tax levy shall be levied, or that it shall be levied for a continuing period of time;

(6) The estimated average additional tax rate of the property tax, expressed in dollars for each one hundred thousand dollars of the county auditor's ~~appraised~~ market value as well as in mills for each one dollar of taxable value, outside the limitation imposed by Section 2 of Article XII, Ohio Constitution, as certified by the county auditor;

(7) The time and place of the special election.

(D) The form of the ballot on a question submitted to the electors under this section shall be as follows:

"Shall the _____ school district be authorized to do both of the following:

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(1) Impose an annual income tax of _____ (state the proposed rate of tax) on the school district income of individuals ~~and of estates~~, for _____ (state the number of years the tax would be levied, or that it would be levied for a continuing period of time), beginning _____ (state the date the tax would first take effect), for the purpose of _____ (state the purpose of the tax)?

(2) Impose a property tax levy outside of the ten-mill limitation for the purpose of providing for the necessary requirements of the district in the sum of $_____ (here insert annual amount the levy is to produce), estimated by the county auditor to average _____ mills for each $1 of taxable value, which amounts to $_____ for each $100,000 of the county auditor's ~~appraised~~ market value, for _____ (state the number of years the tax is to be imposed or that it will be imposed for a continuing period of time), commencing in _____ (first year the tax is to be levied), first due in calendar year _____ (first calendar year in which the tax shall be due)?

	FOR THE INCOME TAX AND PROPERTY TAX
	AGAINST THE INCOME TAX AND PROPERTY TAX

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If the question submitted to electors proposes a school district income tax only on the taxable income of individuals as defined in division ~~(E)(1)(b)~~ (E)(2) of section 5748.01 of the Revised Code, the form of the ballot shall be modified by stating that the tax is to be levied on the "earned income of individuals residing in the school district" in lieu of the "school district income of individuals ~~and of estates~~."

(E) The board of elections promptly shall certify the results of the election to the tax commissioner and the county auditor of the county in which the school district is located. If a majority of the electors voting on the question vote in favor of it:

(1) The income tax and the applicable provisions of Chapter 5747. of the Revised Code shall take effect on the date specified in the resolution.

(2) The board of education of the school district may make the additional property tax levy necessary to raise the amount specified on the ballot for the purpose of providing for the necessary requirements of the district. The property tax levy shall be included in the next tax budget that is certified to the county budget commission.

(F)(1) After approval of a question under this section, the board of education may anticipate a fraction of the proceeds of the school district income tax in accordance with section 5748.05 of the Revised Code. Any anticipation notes under this division shall be issued as provided in section 133.24 of the Revised Code, shall have principal payments during each year after the year of their issuance over a period not to exceed five years, and may have a principal payment in the year of their issuance.

(2) After the approval of a question under this section and prior to the time when the first tax collection from the property tax levy can be made, the board of education may anticipate a fraction

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of the proceeds of the levy and issue anticipation notes in an amount not exceeding the total estimated proceeds of the levy to be collected during the first year of the levy. Any anticipation notes under this division shall be issued as provided in section 133.24 of the Revised Code, shall have principal payments during each year after the year of their issuance over a period not to exceed five years, and may have a principal payment in the year of their issuance.

(G)(1) The question of repeal of a school district income tax levied for more than five years may be initiated and submitted in accordance with section 5748.04 of the Revised Code.

(2) A property tax levy for a continuing period of time may be reduced in the manner provided under section 5705.261 of the Revised Code.

(H) No board of education shall submit a question under this section to the electors of the school district more than twice in any calendar year. If a board submits the question twice in any calendar year, one of the elections on the question shall be held on the date of the general election.

(I) If the electors of the school district approve a question under this section, and if the last calendar year the school district income tax is in effect and the last calendar year of collection of the property tax are the same, the board of education of the school district may propose, before the effective date of this amendment, to submit under this section the combined question of a school district income tax to take effect upon the expiration of the existing income tax and a property tax to be first collected in the calendar year after the calendar year of last collection of the existing property tax, and specify in the resolutions adopted under this section that the proposed taxes would renew the existing taxes. The form of the ballot on a question submitted to the electors under division (I) of this section shall be as follows:

"Shall the _____ school district be authorized to do both of the following:

(1) Impose an annual income tax of _____ (state the proposed rate of tax) on the school district income of individuals ~~and of estates~~ to renew an income tax expiring at the end of _____ (state the last year the existing income tax may be levied) for _____ (state the number of years the tax would be levied, or that it would be levied for a continuing period of time), beginning _____ (state the date the tax would first take effect), for the purpose of _____ (state the purpose of the tax)?

(2) Impose a property tax levy renewing an existing levy outside of the ten-mill limitation for the purpose of providing for the necessary requirements of the district in the sum of $_____ (here insert annual amount the levy is to produce), estimated by the county auditor to average _____ mills for each $1 of taxable value, which amounts to $_____ for each $100,000 of the county auditor's ~~appraised~~ market value, for _____ (state the number of years the tax is to be imposed or that it will be imposed for a continuing period of time), commencing in _____ (first year the tax is to be levied), first due in calendar year _____ (first calendar year in which the tax shall be due)?

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	FOR THE INCOME TAX AND PROPERTY TAX
	AGAINST THE INCOME TAX AND PROPERTY TAX

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If the question submitted to electors proposes a school district income tax only on the taxable income of individuals as defined in division ~~(E)(1)(b)~~(E)(2) of section 5748.01 of the Revised Code, the form of the ballot shall be modified by stating that the tax is to be levied on the "earned income of individuals residing in the school district" in lieu of the "school district income of individuals ~~and of estates~~."

(J)(1) If the electors of the school district approve a question under this section, and if the last calendar year the school district income tax is in effect and the last calendar year in which the property tax is collected are the same, the board of education of the school district may propose before the effective date of this amendment, to submit under this section the combined question of all of the following:

(a) The renewal of the school district income tax levied under this section, to take effect upon the expiration of the existing income tax;

(b) The renewal of the property tax levied under this section, to be levied beginning in the tax year after the tax year in which the existing property tax expires;

(c) The renewal of a property tax levied under section 5705.194 of the Revised Code, regardless of the year it expires, to be levied beginning in the same tax year that the tax described in division (J)(1)(b) of this section is first levied.

If the combined question is approved, the existing tax levied under section 5705.194 of the Revised Code may not be levied for the first tax year the renewal tax is levied or any following tax year.

(2) In its resolution to be submitted to the tax commissioner and county auditor, the board of education shall include, in addition to the applicable requirements of division (A) of this section, a declaration of the necessity for the renewal of the property tax levied under section 5705.194 of the Revised Code, the purpose of the tax as specified under that section, and the necessity of the submission of the question of the renewal of the school district income tax and both property taxes to the electors of the district at a special election. Not later than ten days after receipt of the resolution, the county auditor shall make a separate calculation and certification with respect to the renewal tax described in division (J)(1)(c) of this section ~~in the same manner as required by section 5705.195 of the Revised Code~~.

In its resolution adopted upon receipt of the commissioner's and county auditor's certifications, the board of education shall include, in addition to the applicable requirements of division (B) of this section, a declaration that the amount of taxes that can be raised by all tax levies the district is authorized to impose, when combined with state and federal revenues, will be insufficient to provide an adequate amount for the present and future requirements of the school district, and that it is therefore necessary to renew the existing property tax being levied in excess of

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the ten-mill limitation under section 5705.194 of the Revised Code for the purpose as specified in that section, for a specified number of years not exceeding ten or for a continuing period of time, and that the question of the renewal of the school district income tax and of both property taxes shall be submitted to the electors of the school district at a special election as described in division (B) of this section. With respect to the renewal tax described in division (J)(1)(c) of this section, the resolution shall specify the amount of money it is necessary to raise for the specified purpose for each calendar year the millage is to be imposed, the tax year that tax is to be first levied, and the estimated rate of that tax, expressed in dollars for each one hundred thousand dollars of the county auditor's ~~appraised~~ market value as well as in mills for each one dollar of taxable value, as certified by the county auditor.

(3) In addition to the requirements of division (C) of this section, the notice of election shall separately state, with respect to the renewal tax described in division (J)(1)(c) of this section, the annual proceeds of the proposed levy for the specified purpose; the number of years the proposed tax will be levied, or that it shall be levied for a continuing period of time; and the estimated rate of the proposed levy, expressed in dollars for each one hundred thousand dollars of the county auditor's ~~appraised~~ market value as well as in mills for each one dollar of taxable value, as certified by the county auditor.

(4) The form of the ballot on a question submitted to the electors under division (J) of this section shall be identical to the form of the ballot prescribed in division (I) of this section, except that the following shall be added after the third paragraph and in place of the voting box: "(3) Impose a property tax levy renewing an existing levy outside of the ten-mill limitation for the purpose of _____ (here insert purpose of levy as specified in section 5705.194 of the Revised Code and determined by the board of education) in the sum of $ _____ (here insert annual amount the levy is to produce), estimated by the county auditor to average _____ mills for each $1 of taxable value, which amounts to $_____ for each $100,000 of the county auditor's ~~appraised~~ market value, for _____ (state the number of years the tax is to be imposed or that it will be imposed for a continuing period of time), commencing in _____ (first year the tax is to be levied), first due in calendar year _____ (first calendar year in which the tax shall be due)?

	FOR THE INCOME TAX AND PROPERTY TAXES
	AGAINST THE INCOME TAX AND PROPERTY TAXES

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If the existing property tax being levied under section 5705.194 of the Revised Code is scheduled to expire in a tax year different from that of the existing property tax being levied under this section, the form of the ballot shall be modified by adding the following statement at the end of the paragraph prescribed in this division: "If approved, any remaining tax years on the existing levy will not be levied after tax year _____ (last tax year the tax will be levied), last due in

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The nonrefundable credit for a borrower's qualified research and development loan payments under division (B) of section 5751.52 of the Revised Code;

The nonrefundable credit for ~~calendar years 2010 to 2029 for~~ unused net operating losses under ~~division (B) of~~ section 5751.53 of the Revised Code;

The refundable motion picture and broadway theatrical production credit under section 5751.54 of the Revised Code;

~~The refundable credit for film and theater capital improvement projects under section 5751.55 of the Revised Code;~~

The refundable jobs creation credit or job retention credit under division (A) of section 5751.50 of the Revised Code~~;~~

~~The refundable credit for calendar year 2030 for unused net operating losses under division (C) of section 5751.53 of the Revised Code~~.

(B) For any credit except the refundable credits enumerated in this section, the amount of the credit for a tax period shall not exceed the tax due 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 the credit.

Sec. 5753.031. (A) For the purpose of receiving and distributing, and accounting for, revenue received from the tax levied by section 5753.021 of the Revised Code and from fines imposed under Chapter 3775. of the Revised Code, the following funds are created in the state treasury:

(1) The sports gaming revenue fund;

(2) The sports gaming tax administration fund, which the tax commissioner shall use to defray the costs incurred in administering the tax levied by section 5753.021 of the Revised Code;

(3) The sports gaming profits education fund, which shall be used for the support of public and nonpublic education for students in grades kindergarten through twelve as determined in appropriations made by the general assembly.

(4) The problem sports gaming fund.

(B)(1) All of the following shall be deposited into the sports gaming revenue fund:

(a) All money collected from the tax levied under section 5753.021 of the Revised Code;

(b) The remainder of the fees described in division (G)(2) of section 3775.02 of the Revised Code, after the Ohio casino control commission deposits the required amount in the sports gaming profits veterans fund under that division;

(c) Unclaimed winnings collected under division (F) of section 3775.10 of the Revised Code;

(d) Any fines collected under Chapter 3775. of the Revised Code.

(2) All other fees collected under Chapter 3775. of the Revised Code shall be deposited into the casino control commission fund created under section 5753.03 of the Revised Code.

(C)(1) From the sports gaming revenue fund, the director of budget and management shall

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transfer as needed to the tax refund fund amounts equal to the refunds certified by the tax commissioner under section 5753.06 of the Revised Code and attributable to the tax levied under section 5753.021 of the Revised Code.

(2) Not later than the fifteenth day of each month, the director of budget and management shall transfer from the sports gaming revenue fund to the sports gaming tax administration fund the amount necessary to reimburse the department of taxation's actual expenses incurred in administering the tax levied under section 5753.021 of the Revised Code.

(3) Of the amount in the sports gaming revenue fund remaining after making the transfers required by divisions (C)(1) and (2) of this section, the director of budget and management shall transfer, on or before the fifteenth day of the month following the end of each calendar quarter, amounts to each fund as follows:

(a) Ninety-eight per cent to the sports gaming profits education fund;

(b) Two per cent to the problem sports gaming fund.

(D) ~~All interest~~ Interest generated by the following funds created under this section shall be credited back to them:

(1) The sports gaming revenue fund;

(2) The sports gaming tax administration fund;

(3) The problem sports gaming fund.

Sec. 5753.07. (A)(1) The tax commissioner may issue an assessment, based on any information in the tax commissioner's possession, against a taxpayer who fails to pay the tax levied under section 5753.02 or 5753.021 of the Revised Code or to file a return under section 5753.04 of the Revised Code. The tax commissioner shall give the taxpayer written notice of the assessment under section 5703.37 of the Revised Code. With the notice, the tax commissioner shall include instructions on how to petition for reassessment and on how to request a hearing with respect to the petition.

(2) Unless the taxpayer, within sixty days after service of the notice of assessment, files with the tax commissioner~~, either personally or by certified mail,~~ a written petition signed by the taxpayer, or by the taxpayer's authorized agent who has knowledge of the facts, the assessment becomes final, and the amount of the assessment is due and payable from the taxpayer to the treasurer of state. The petition shall indicate the taxpayer's objections to the assessment. Additional objections may be raised in writing if they are received by the tax commissioner before the date shown on the final determination.

(3) If a petition for reassessment has been properly filed, the tax commissioner shall proceed under section 5703.60 of the Revised Code.

(4) After an assessment becomes final, if any portion of the assessment, including penalties and accrued interest, remains unpaid, the tax commissioner may file a certified copy of the entry making the assessment final in the office of the clerk of the court of common pleas of Franklin county or in the office of the clerk of the court of common pleas of the county in which the taxpayer

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discharge that is prohibited by, or for which a permit is required by, the Federal Water Pollution Control Act or regulations adopted under it.

(5) On and after the date on which the United States environmental protection agency approves the NPDES program submitted by the director of agriculture under section 903.08 of the Revised Code, any discharge that is within the scope of the approved NPDES program submitted by the director of agriculture;

(6) The discharge of sewage, industrial waste, or other wastes into a sewerage system tributary to a treatment works. Division (F)(6) of this section does not authorize any discharge into a publicly owned treatment works in violation of a pretreatment program applicable to the publicly owned treatment works or any discharge to a privately owned treatment works in violation of any permit conditions established in accordance with 40 C.F.R. 122.44(m).

(7) A household sewage treatment system or a small flow on-site sewage treatment system, as applicable, as defined in section 3718.01 of the Revised Code that is installed in compliance with Chapter 3718. of the Revised Code and rules adopted under it. Division (F)(7) of this section does not authorize, without a permit, any discharge that is prohibited by, or for which a permit is required by, regulation of the United States environmental protection agency.

(8) Exceptional quality sludge generated outside of this state and contained in bags or other containers not greater than one hundred pounds in capacity. As used in division (F)(8) of this section, "exceptional quality sludge" has the same meaning as in division ~~(Y)~~(X) of section 3745.11 of the Revised Code.

(G) The holder of a permit issued under section 402 (a) of the Federal Water Pollution Control Act need not obtain a permit for a discharge authorized by the permit until its expiration date. Except as otherwise provided in this division, the director of environmental protection shall administer and enforce those permits within this state and may modify their terms and conditions in accordance with division (J) of section 6111.03 of the Revised Code. On and after the date on which the United States environmental protection agency approves the NPDES program submitted by the director of agriculture under section 903.08 of the Revised Code, the director of agriculture shall administer and enforce those permits within this state that are issued for any discharge that is within the scope of the approved NPDES program submitted by the director of agriculture.

SECTION 101.02. That existing sections 3.15, 9.03, 9.07, 9.239, 9.24, 9.27, 9.28, 9.312, 9.331, 9.334, 9.35, 9.67, 9.681, 9.821, 101.30, 101.352, 101.53, 101.63, 101.65, 101.82, 101.83, 101.84, 102.02, 103.05, 103.051, 103.13, 103.412, 103.414, 103.65, 103.73, 106.02, 106.021, 106.023, 106.024, 106.031, 107.03, 107.032, 107.033, 107.12, 109.02, 109.71, 109.73, 109.77, 109.803, 111.15, 111.27, 113.05, 113.13, 113.40, 113.51, 113.53, 113.78, 117.11, 117.38, 117.44, 117.56, 119.03, 119.04, 120.06, 120.08, 121.02, 121.03, 121.085, 121.22, 121.35, 121.36, 121.37, 121.93, 121.931, 121.95, 121.951, 121.953, 122.09, 122.14, 122.175, 122.1710, 122.41, 122.42, 122.47, 122.49, 122.53, 122.571, 122.59, 122.631, 122.632, 122.633, 122.6510, 122.6511, 122.6512,

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Date:

Mike DeWine

122.66, 122.67, 122.68, 122.681, 122.69, 122.70, 122.701, 122.702, 122.84, 122.85, 122.86, 123.10, 123.28, 123.281, 124.02, 124.07, 124.135, 124.1310, 124.1312, 124.152, 124.385, 125.01, 125.041, 125.071, 125.11, 125.111, 125.13, 125.183, 125.31, 125.42, 125.58, 125.95, 126.24, 126.42, 126.60, 126.62, 127.12, 127.13, 127.16, 128.021, 128.41, 128.46, 128.54, 131.01, 131.02, 131.35, 131.43, 131.50, 131.51, 133.18, 135.01, 135.03, 135.143, 135.18, 135.35, 135.70, 135.71, 141.04, 145.012, 145.054, 145.055, 145.09, 145.091, 145.99, 148.01, 148.02, 148.04, 148.041, 148.042, 148.05, 148.10, 149.011, 149.10, 149.30, 149.3010, 149.311, 149.38, 149.43, 153.01, 153.07, 153.08, 153.09, 153.12, 153.13, 153.14, 153.501, 153.502, 153.54, 153.59, 153.63, 153.693, 155.33, 155.34, 163.01, 164.01, 164.05, 164.06, 164.08, 164.14, 165.04, 166.01, 166.02, 166.03, 166.08, 166.12, 166.17, 169.01, 169.05, 169.08, 169.13, 173.38, 173.381, 173.391, 173.50, 173.525, 175.16, 175.17, 303.12, 305.021, 305.03, 306.32, 306.322, 306.43, 307.05, 307.673, 307.696, 307.697, 307.86, 307.985, 308.13, 311.14, 317.20, 319.04, 319.202, 319.301, 319.302, 321.03, 323.131, 323.152, 323.153, 323.155, 323.156, 323.158, 323.611, 325.18, 325.25, 340.01, 340.011, 340.02, 340.021, 340.022, 340.03, 340.032, 340.034, 340.036, 340.037, 340.04, 340.041, 340.05, 340.07, 340.08, 340.09, 340.12, 340.13, 340.16, 345.01, 345.03, 345.04, 349.01, 355.04, 501.09, 501.11, 504.14, 505.24, 505.37, 505.48, 505.481, 507.09, 507.12, 511.28, 511.34, 513.18, 519.12, 523.06, 703.331, 703.34, 717.051, 718.01, 718.031, 718.05, 718.12, 718.13, 718.19, 718.85, 718.88, 718.90, 718.91, 731.14, 731.141, 731.29, 733.81, 735.05, 742.043, 742.044, 742.99, 749.31, 755.181, 901.43, 904.02, 904.04, 905.32, 905.57, 907.13, 907.14, 909.01, 909.02, 909.07, 909.08, 909.09, 909.13, 911.02, 913.23, 915.16, 915.24, 921.01, 921.02, 921.06, 921.09, 921.11, 921.12, 921.13, 921.14, 921.16, 921.23, 921.24, 923.42, 923.44, 923.51, 924.01, 924.30, 924.51, 927.53, 928.02, 928.03, 928.04, 935.06, 935.07, 935.09, 935.10, 935.16, 935.17, 935.20, 935.24, 943.04, 943.16, 943.26, 943.99, 956.07, 956.10, 956.13, 956.16, 956.18, 956.21, 956.22, 956.23, 1311.04, 1311.252, 1317.05, 1317.06, 1321.21, 1347.08, 1509.02, 1509.07, 1509.071, 1509.13, 1509.36, 1509.38, 1517.11, 1531.01, 1533.10, 1533.11, 1533.111, 1533.13, 1533.131, 1533.32, 1545.041, 1545.21, 1546.04, 1547.54, 1548.06, 1561.13, 1561.16, 1561.23, 1561.46, 1561.48, 1701.04, 1701.07, 1703.041, 1707.01, 1707.14, 1707.47, 1711.30, 1713.03, 1901.123, 1901.26, 1907.143, 1907.24, 2101.11, 2101.16, 2108.34, 2151.27, 2151.311, 2151.316, 2151.356, 2151.3527, 2151.416, 2151.4115, 2151.421, 2151.423, 2151.424, 2151.45, 2151.451, 2151.452, 2151.453, 2152.26, 2303.12, 2303.201, 2303.26, 2307.66, 2329.66, 2501.16, 2743.03, 2907.15, 2913.401, 2915.01, 2917.211, 2919.171, 2919.19, 2921.13, 2921.36, 2921.41, 2925.14, 2933.32, 2949.12, 2951.041, 2953.32, 2967.14, 2967.18, 2967.26, 2967.271, 2967.28, 2969.13, 2981.02, 3101.08, 3105.171, 3105.63, 3107.01, 3107.012, 3107.031, 3107.033, 3107.034, 3107.062, 3107.063, 3107.064, 3107.065, 3107.38, 3107.391, 3109.14, 3109.171, 3109.172, 3109.173, 3109.178, 3115.201, 3119.01, 3121.441, 3123.89, 3123.90, 3301.01, 3301.02, 3301.03, 3301.06, 3301.071, 3301.074, 3301.079, 3301.0711, 3301.0712, 3301.0714, 3301.0715, 3301.0723, 3301.0727, 3301.136, 3301.17, 3301.541, 3301.57, 3302.03, 3302.034, 3302.20, 3302.42, 3305.05, 3305.053, 3307.044, 3307.05, 3307.06, 3307.07, 3307.073, 3307.074, 3307.10, 3307.11, 3307.27, 3307.99, 3309.075,

Governor's veto of initialed text was disapproved.

6/3-/25
Date:

Mike DeWine, Governor

3309.074, 3309.47, 3309.99, 3310.033, 3310.41, 3310.51, 3310.52, 3310.58, 3310.64, 3311.053, 3311.50, 3313.27, 3313.413, 3313.46, 3313.489, 3313.5313, 3313.603, 3313.608, 3313.609, 3313.6013, 3313.6022, 3313.6028, 3313.618, 3313.6113, 3313.6114, 3313.64, 3313.753, 3313.90, 3313.975, 3313.98, 3314.011, 3314.013, 3314.015, 3314.016, 3314.017, 3314.02, 3314.021, 3314.03, 3314.034, 3314.038, 3314.05, 3314.07, 3314.08, 3314.19, 3314.191, 3314.261, 3314.29, 3314.35, 3314.351, 3314.36, 3314.361, 3314.381, 3314.382, 3315.18, 3315.181, 3316.031, 3316.041, 3316.043, 3316.06, 3316.08, 3316.16, 3317.01, 3317.011, 3317.012, 3317.014, 3317.016, 3317.017, 3317.018, 3317.019, 3317.0110, 3317.02, 3317.021, 3317.022, 3317.024, 3317.026, 3317.0212, 3317.0213, 3317.0215, 3317.0217, 3317.03, 3317.035, 3317.051, 3317.06, 3317.11, 3317.16, 3317.161, 3317.162, 3317.163, 3317.20, 3317.201, 3317.22, 3317.25, 3318.01, 3318.032, 3318.051, 3318.06, 3318.061, 3318.062, 3318.063, 3318.12, 3318.361, 3318.40, 3318.45, 3318.48, 3319.073, 3319.088, 3319.111, 3319.223, 3319.236, 3319.263, 3319.29, 3319.301, 3319.311, 3319.51, 3320.04, 3321.16, 3321.19, 3321.22, 3323.32, 3325.08, 3325.16, 3325.17, 3326.11, 3326.44, 3326.51, 3327.017, 3327.08, 3327.10, 3328.16, 3328.24, 3332.081, 3333.04, 3333.041, 3333.129, 3333.13, 3333.131, 3333.132, 3333.133, 3333.134, 3333.135, 3333.164, 3333.24, 3333.374, 3334.11, 3335.39, 3339.06, 3344.07, 3345.06, 3345.382, 3345.48, 3345.591, 3345.71, 3345.74, 3345.75, 3352.16, 3354.19, 3358.08, 3358.11, 3364.07, 3365.15, 3375.15, 3375.22, 3375.30, 3375.39, 3375.92, 3379.03, 3379.12, 3381.03, 3381.11, 3381.17, 3501.01, 3501.02, 3501.05, 3501.12, 3501.17, 3501.28, 3505.03, 3505.04, 3505.06, 3505.33, 3505.38, 3513.04, 3513.05, 3513.052, 3513.10, 3513.19, 3517.01, 3517.08, 3517.081, 3517.092, 3517.10, 3517.102, 3517.103, 3517.104, 3517.108, 3517.109, 3517.1012, 3517.11, 3517.121, 3517.13, 3517.152, 3517.153, 3517.154, 3517.155, 3517.157, 3517.20, 3517.21, 3517.22, 3517.23, 3517.992, 3517.993, 3701.021, 3701.033, 3701.045, 3701.511, 3701.65, 3701.79, 3701.841, 3704.01, 3704.03, 3704.031, 3704.09, 3704.111, 3704.14, 3705.126, 3705.16, 3705.17, 3706.01, 3709.15, 3715.021, 3717.071, 3718.02, 3718.04, 3719.04, 3721.32, 3728.01, 3734.021, 3734.05, 3734.57, 3734.79, 3734.901, 3734.904, 3734.907, 3735.67, 3735.671, 3737.83, 3738.01, 3738.02, 3738.03, 3738.04, 3738.05, 3738.06, 3738.07, 3738.08, 3738.09, 3742.32, 3742.50, 3743.04, 3743.06, 3743.17, 3743.19, 3743.25, 3743.60, 3743.61, 3743.63, 3743.65, 3745.11, 3745.21, 3748.13, 3750.02, 3769.088, 3770.071, 3770.072, 3770.073, 3770.10, 3770.12, 3770.121, 3770.13, 3770.25, 3772.02, 3775.16, 3780.02, 3780.03, 3780.06, 3780.10, 3780.24, 3780.26, 3780.30, 3781.10, 3781.102, 3781.1011, 3901.90, 3902.70, 3905.426, 3905.72, 3923.443, 3951.03, 3959.01, 3959.111, 4112.055, 4117.08, 4117.10, 4141.01, 4141.02, 4141.162, 4141.23, 4141.281, 4141.29, 4141.33, 4141.56, 4141.60, 4301.12, 4301.19, 4301.30, 4301.421, 4303.181, 4303.183, 4303.204, 4303.2011, 4303.233, 4305.131, 4501.027, 4501.21, 4501.29, 4501.30, 4501.302, 4503.038, 4503.06, 4503.0610, 4503.0611, 4503.10, 4503.102, 4503.29, 4503.41, 4503.579, 4503.91, 4505.07, 4505.09, 4506.01, 4506.05, 4506.07, 4506.13, 4506.131, 4506.14, 4507.061, 4507.08, 4507.09, 4507.21, 4507.40, 4507.53, 4508.02, 4509.06, 4509.07, 4509.101, 4509.70, 4511.01, 4511.75, 4511.76, 4511.77, 4511.771, 4511.78, 4517.01, 4517.52, 4517.60, 4519.59, 4582.024, 4582.26, 4701.01, 4701.04,

The above boxed and initialed text was disapproved.

6/30/25
Date:

Mike DeWine, Governor

4701.16, 4707.024, 4723.28, 4723.483, 4723.4811, 4725.48, 4729.01, 4729.49, 4729.52, 4729.53, 4729.54, 4729.541, 4729.56, 4729.561, 4729.60, 4729.80, 4729.901, 4729.902, 4729.921, 4730.25, 4730.433, 4730.437, 4730.99, 4731.22, 4731.2210, 4731.92, 4731.96, 4731.99, 4735.01, 4735.06, 4735.09, 4735.55, 4735.56, 4735.80, 4740.06, 4741.04, 4743.05, 4743.10, 4749.01, 4751.20, 4751.24, 4751.25, 4758.01, 4758.02, 4758.03, 4758.10, 4758.13, 4758.20, 4758.22, 4758.221, 4758.23, 4758.24, 4758.27, 4758.30, 4758.31, 4758.35, 4758.36, 4758.39, 4758.40, 4758.41, 4758.42, 4758.43, 4758.44, 4758.45, 4758.52, 4758.54, 4758.55, 4758.56, 4758.57, 4758.59, 4758.99, 4759.07, 4759.99, 4760.13, 4760.99, 4761.09, 4761.99, 4762.13, 4762.99, 4765.11, 4765.55, 4767.10, 4772.20, 4772.21, 4772.23, 4772.99, 4774.13, 4774.99, 4778.14, 4778.99, 4785.041, 4903.10, 4905.311, 4906.07, 4911.18, 4921.01, 4923.01, 4927.01, 4928.05, 4928.06, 4928.102, 4928.34, 4928.43, 4928.51, 4928.52, 4928.53, 4928.54, 4928.542, 4928.543, 4928.544, 4928.55, 4928.56, 4928.58, 4928.61, 4928.62, 4928.63, 4928.66, 4928.75, 4928.86, 4981.02, 5101.101, 5101.13, 5101.131, 5101.132, 5101.133, 5101.134, 5101.135, 5101.136, 5101.137, 5101.14, 5101.141, 5101.142, 5101.144, 5101.145, 5101.146, 5101.147, 5101.148, 5101.149, 5101.1410, 5101.1411, 5101.1412, 5101.1413, 5101.1414, 5101.1415, 5101.1416, 5101.1417, 5101.1418, 5101.15, 5101.19, 5101.191, 5101.192, 5101.193, 5101.194, 5101.211, 5101.212, 5101.215, 5101.222, 5101.242, 5101.26, 5101.272, 5101.273, 5101.28, 5101.30, 5101.33, 5101.34, 5101.341, 5101.342, 5101.343, 5101.35, 5101.351, 5101.38, 5101.461, 5101.542, 5101.76, 5101.77, 5101.78, 5101.80, 5101.801, 5101.802, 5101.804, 5101.805, 5101.85, 5101.851, 5101.853, 5101.854, 5101.855, 5101.856, 5101.88, 5101.881, 5101.884, 5101.885, 5101.886, 5101.887, 5101.889, 5101.8811, 5101.8812, 5101.89, 5101.891, 5101.892, 5101.893, 5101.894, 5101.895, 5101.897, 5101.899, 5101.98, 5101.99, 5103.02, 5103.021, 5103.0329, 5103.15, 5103.155, 5103.18, 5103.30, 5103.32, 5103.41, 5104.01, 5104.12, 5104.29, 5104.30, 5104.32, 5104.34, 5104.36, 5104.37, 5104.38, 5104.41, 5104.50, 5104.99, 5117.07, 5117.12, 5119.01, 5119.011, 5119.04, 5119.05, 5119.051, 5119.06, 5119.07, 5119.08, 5119.091, 5119.10, 5119.11, 5119.14, 5119.141, 5119.15, 5119.161, 5119.17, 5119.18, 5119.181, 5119.182, 5119.184, 5119.185, 5119.186, 5119.187, 5119.188, 5119.19, 5119.20, 5119.201, 5119.21, 5119.22, 5119.221, 5119.23, 5119.24, 5119.25, 5119.27, 5119.28, 5119.29, 5119.30, 5119.31, 5119.311, 5119.32, 5119.33, 5119.331, 5119.332, 5119.333, 5119.334, 5119.34, 5119.342, 5119.343, 5119.35, 5119.36, 5119.362, 5119.363, 5119.364, 5119.365, 5119.366, 5119.367, 5119.368, 5119.37, 5119.371, 5119.38, 5119.39, 5119.391, 5119.392, 5119.393, 5119.394, 5119.395, 5119.397, 5119.40, 5119.41, 5119.42, 5119.421, 5119.43, 5119.431, 5119.44, 5119.45, 5119.46, 5119.47, 5119.48, 5119.49, 5119.50, 5119.51, 5119.52, 5119.54, 5119.55, 5119.56, 5119.60, 5119.61, 5119.71, 5119.82, 5119.85, 5119.89, 5119.90, 5119.99, 5120.034, 5120.035, 5120.16, 5120.173, 5120.21, 5120.51, 5121.30, 5121.32, 5121.33, 5121.34, 5121.41, 5121.43, 5122.01, 5122.03, 5122.10, 5122.15, 5122.20, 5122.21, 5122.23, 5122.26, 5122.27, 5122.31, 5122.32, 5122.33, 5122.341, 5122.36, 5122.44, 5122.45, 5122.46, 5122.47, 5123.081, 5123.16, 5123.168, 5123.169, 5123.191, 5123.41, 5123.42, 5123.47, 5124.15, 5139.05, 5139.08, 5139.12, 5139.14, 5139.34, 5145.162, 5153.10, 5153.122, 5153.16, 5153.163, 5160.37.

The above boxed and initialed text was disapproved.

Date: 6/3-/25

Mike DeWine

Mike DeWine, Governor

5162.13, 5162.132, 5162.133, 5162.134, 5162.136, 5162.1310, 5162.70, 5162.82, 5163.03, 5163.091, 5163.093, 5163.094, 5163.098, 5163.30, 5163.33, 5165.19, 5165.192, 5165.26, 5166.03, 5167.01, 5167.03, 5167.123, 5167.24, 5168.08, 5168.11, 5168.22, 5168.25, 5168.90, 5180.14, 5180.17, 5180.20, 5180.21, 5180.22, 5180.40, 5310.06, 5310.47, 5323.02, 5501.91, 5502.262, 5502.29, 5502.30, 5502.41, 5503.02, 5505.045, 5505.046, 5505.99, 5525.03, 5537.01, 5537.02, 5537.03, 5537.27, 5540.02, 5595.02, 5701.11, 5703.052, 5703.19, 5703.21, 5703.37, 5703.70, 5705.01, 5705.03, 5705.12, 5705.121, 5705.13, 5705.131, 5705.132, 5705.14, 5705.194, 5705.199, 5705.21, 5705.212, 5705.213, 5705.215, 5705.217, 5705.218, 5705.219, 5705.2111, 5705.2114, 5705.221, 5705.222, 5705.233, 5705.25, 5705.251, 5705.261, 5705.27, 5705.28, 5705.29, 5705.30, 5705.31, 5705.314, 5705.32, 5705.321, 5705.35, 5705.36, 5705.37, 5705.38, 5705.391, 5705.40, 5705.412, 5705.55, 5709.081, 5709.212, 5709.92, 5709.93, 5715.19, 5717.01, 5725.01, 5725.23, 5725.35, 5725.38, 5726.03, 5726.20, 5726.61, 5726.98, 5727.111, 5727.26, 5727.38, 5727.42, 5727.47, 5727.48, 5727.89, 5728.10, 5729.10, 5729.18, 5729.21, 5735.12, 5736.09, 5739.01, 5739.011, 5739.02, 5739.03, 5739.07, 5739.09, 5739.092, 5739.101, 5739.12, 5739.13, 5739.132, 5739.31, 5743.021, 5743.024, 5743.081, 5743.323, 5743.52, 5743.54, 5743.55, 5743.56, 5743.57, 5743.59, 5743.60, 5743.62, 5743.63, 5743.64, 5745.03, 5745.04, 5745.09, 5745.12, 5747.01, 5747.02, 5747.021, 5747.025, 5747.05, 5747.062, 5747.063, 5747.064, 5747.07, 5747.071, 5747.08, 5747.09, 5747.10, 5747.13, 5747.38, 5747.39, 5747.40, 5747.43, 5747.502, 5747.51, 5747.72, 5747.85, 5747.86, 5747.98, 5748.01, 5748.02, 5748.021, 5748.03, 5748.04, 5748.08, 5748.081, 5748.09, 5749.02, 5749.07, 5751.02, 5751.09, 5751.53, 5751.98, 5753.031, 5753.07, 5907.11, 5907.17, 5923.30, 6101.53, 6101.54, 6101.55, 6111.01, and 6111.04 of the Revised Code are hereby repealed.

SECTION 105.01. That sections 9.47, 101.38, 103.053, 103.054, 103.24, 103.41, 103.411, 103.413, 103.415, 103.71, 103.72, 103.74, 103.75, 103.76, 103.77, 103.78, 103.79, 113.06, 117.113, 117.251, 117.441, 117.51, 122.451, 122.55, 122.56, 122.561, 122.57, 122.852, 125.181, 125.36, 125.38, 125.43, 125.49, 125.51, 125.56, 125.65, 125.76, 125.95, 128.412, 135.144, 501.03, 904.06, 905.56, 935.25, 956.181, 1561.18, 1561.21, 1561.22, 2919.1910, 3313.905, 3314.50, 3317.0218, 3317.071, 3321.191, 3333.0415, 3333.303, 3333.373, 3333.801, 3354.24, 3379.10, 3513.254, 3513.255, 3513.256, 3513.259, 3517.14, 3517.151, 3517.156, 3517.99, 3517.991, 3701.0212, 3701.051, 3780.18, 3780.19, 3780.22, 3780.23, 4115.31, 4115.32, 4115.33, 4115.34, 4115.35, 4115.36, 4729.551, 4758.18, 4758.241, 4758.50, 4928.57, 4928.581, 4928.582, 4928.583, 5104.08, 5123.352, 5160.23, 5163.05, 5165.261, 5166.45, 5180.23, 5180.24, 5180.34, 5310.05, 5310.06, 5310.07, 5310.08, 5310.09, 5310.10, 5310.11, 5310.12, 5310.13, 5310.14, 5537.24, 5705.195, 5705.196, 5705.197, 5726.59, 5747.67, 5751.55, 5902.06, and 5902.20 of the Revised Code are hereby repealed.

SECTION 105.05. That sections 103.60, 107.034, 113.78, 3313.902, 3314.38, 3317.036,

The above boxed and initialed text was disapproved.

6/30/25
Date:

Mike DeWine, Governor

RMD

3317.23, 3317.231, 3317.24, 3345.86, 5705.192, 5739.071, 5747.29, and 5747.75 of the Revised Code are hereby repealed, as of the dates specified below in the sections prefixed with number 105.

RMD

SECTION 105.20. That section 107.034 of the Revised Code is hereby repealed, effective July 1, 2026.

SECTION 105.30. That section 113.78 of the Revised Code is hereby repealed, effective July 1, 2026.

SECTION 105.40. That section 103.60 of the Revised Code is hereby repealed, effective December 31, 2025.

SECTION 105.50. That section 5739.071 of the Revised Code is hereby repealed, effective January 1, 2026.

SECTION 105.60. That section 5747.29 of the Revised Code is hereby repealed, effective January 1, 2026.

SECTION 105.70. That section 5705.192 of the Revised Code is hereby repealed, effective January 1, 2026.

SECTION 105.80. That sections 3313.902, 3314.38, 3317.036, 3317.23, 3317.231, 3317.24, and 3345.86 are hereby repealed, effective July 1, 2026.

RMD

SECTION 105.90. That section 5747.75 of the Revised Code is hereby repealed, effective January 1, 2026.

SECTION 107.10. That Section 733.61 of H.B. 166 of the 133rd General Assembly (as amended by H.B. 33 of the 135th General Assembly) be amended to codify it as section 3313.6033 of the Revised Code to read as follows:

Sec. ~~733.61~~ 3313.6033. (A) Notwithstanding section 3319.236 of the Revised Code, ~~for the 2019-2020 school year through the 2024-2025 school year only,~~ a school district, community school established under Chapter 3314. of the Revised Code, or science, technology, engineering, and mathematics school established under Chapter 3326. of the Revised Code may permit an individual who holds a valid educator license in any of grades kindergarten through twelve to teach a computer

The above boxed and initialed text was disapproved.

JUNE 30, 2025

Date:

Mike DeWine

payments from the Risk Management Reserve Fund (Fund 1300) pursuant to section 9.823 of the Revised Code.

CONSOLIDATED IT PURCHASES

The foregoing appropriation item 100640, Consolidated IT Purchases, shall be used by the Department of Administrative Services acting as the purchasing agent for one or more government entities under the authority of division (G) of section 125.18 of the Revised Code to make information technology purchases at a lower aggregate cost than each individual government entity could have obtained independently for that information technology purchase.

INVESTMENT RECOVERY FUND

Notwithstanding division (B) of section 125.14 of the Revised Code, cash balances in the Investment Recovery Fund (Fund 4270) may be used to support the operating expenses of the Federal Surplus Operating Program created in sections 125.84 to 125.90 of the Revised Code.

MAJOR IT PURCHASES CHARGES

Upon the request of the Director of Administrative Services, the Director of Budget and Management may transfer up to $2,000,000 cash in each fiscal year of the amount collected for statewide indirect costs attributable to debt service paid for the enterprise data center solutions project from the General Revenue Fund to the Major Information Technology Purchases Fund (Fund 4N60).

MARCS ADMINISTRATION

Of the foregoing appropriation item 100605, MARCS Administration, $10,500,000 in each fiscal year shall be used to reduce MARCS subscriber fees paid by villages, municipal corporations, townships, counties, and regional public safety and first response agencies.

PROFESSIONS LICENSING SYSTEM

The foregoing appropriation item, 100673, Ohio Professionals Licensing System, shall be used to purchase the equipment, products, and services necessary to update and maintain an automated licensing system for the professional licensing boards.

The Department of Administrative Services shall establish charges for recovering the costs of ongoing maintenance of the system that are not otherwise recovered under section 125.18 of the Revised Code. The charges shall be proportionate to each benefiting state agency, board, or commission's use of the system. For agencies, boards, or commissions whose operations are not funded by appropriations from the Occupational Licensing and Regulatory Fund (Fund 4K90), the Director of Administrative Services shall certify to the Director of Budget and Management these entities' proportionate charges for use of the state's enterprise electronic licensing system. The Director of Budget and Management shall transfer cash equaling the certified amounts from these entities' respective operating funds into the Occupational Licensing and Regulatory Fund (Fund 4K90).

On July 1, 2025, or as soon as possible thereafter, the State Board of Education shall consult with the Department of Administrative Services on the utilization of the Ohio Professional Licensing

The above boxed and initialed text was disapproved.

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The Department of Aging shall administer the Medicaid waiver-funded PASSPORT Home Care Program, the Assisted Living Program, and PACE as delegated by the Department of Medicaid in an interagency agreement.

PERFORMANCE-BASED REIMBURSEMENT

In order to improve health outcomes among populations served by PASSPORT administrative agencies, the Department of Aging, through rules adopted in accordance with Chapter 119. of the Revised Code, may design and utilize a payment method for PASSPORT administrative agency operations that includes a pay-for-performance incentive component that is earned by a PASSPORT administrative agency when defined consumer and policy outcomes are achieved. Prior to filing with the Joint Committee on Agency Rule Review, as provided in section 119.03 of the Revised Code, a proposed rule related to a payment method that includes a pay-for-performance incentive component, the Department shall submit a report to the Legislative Service Commission outlining the payment method.

SECTION 209.30. MYCARE OHIO

The authority of the Office of the State Long-Term Care Ombudsman as described in sections 173.14 to 173.28 of the Revised Code extends to MyCare Ohio during the period of the federal financial alignment demonstration program.

SENIOR COMMUNITY SERVICES

Of the foregoing appropriation item 490411, Senior Community Services, $150,000 in each fiscal year shall be used to support the Iconnect Program, administered by the Neighborhood Centers Association in Richland, Medina, Lorain, and Cuyahoga Counties.

The remainder of appropriation item 490411, Senior Community Services, may be used for programs, services, and activities designated by the Department of Aging, including, but not limited to, home-delivered meals, congregate dining, transportation, personal care, respite, adult day services, home maintenance and chores, minor home modification, case management, evidence-based disease prevention and health promotion, and information assistance. Funds may also be used to provide grants to community organizations to support and expand older adult programming. Services priority shall be given to low-income, high-need persons, and/or persons with a cognitive impairment who are sixty years of age or over. The Department shall not use any of these funds for administrative expenses. RMD

COMMUNITY PROJECTS

Of the foregoing appropriation item 490510, Community Projects, $285,000 in fiscal year 2026 shall be distributed to Jewish Family Services to support Ohio's Holocaust survivors.

Of the foregoing appropriation item 490510, Community Projects, $200,000 in fiscal year 2026 shall be distributed to the Benjamin Rose Institute on Aging. These funds shall be used to provide services to disadvantaged seniors that address food insecurity, mental health, and financial literacy.

The above boxed and initialed text was disapproved.

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Mike DeWine, Governor

Of the foregoing appropriation item 200550, Foundation Funding - All Students, up to $750,000 in fiscal year 2026 shall be used to make payments pursuant to the section of this act entitled "AIM HIGHER PILOT PROGRAM."

The remainder of the foregoing appropriation item 200550, Foundation Funding - All Students, shall be used to distribute the amounts calculated for formula aid under division (A)(1) of section 3317.019 of the Revised Code, sections 3317.022 and 3317.22 of the Revised Code, and the sections of this act entitled "FORMULA TRANSITION SUPPLEMENT" and "FUNDING SUPPLEMENTS."

Appropriation items 200502, Pupil Transportation, and 200550, Foundation Funding - All Students, other than specific set-asides, are collectively used in each fiscal year to pay state formula aid obligations for school districts, community schools, STEM schools, college preparatory boarding schools, joint vocational school districts, and state scholarship programs under this act. The first priority of these appropriation items, with the exception of specific set-asides, is to fund state formula aid obligations. It may be necessary to reallocate funds among these appropriation items or use excess funds from other General Revenue Fund appropriation items in the Department of Education and Workforce's budget, including appropriation item 200903, Property Tax Reimbursement - Education, in each fiscal year in order to meet state formula aid obligations. If it is determined that it is necessary to transfer funds among these appropriation items or to transfer funds from other General Revenue Fund appropriations in the Department's budget to meet state formula aid obligations, the Director of Education and Workforce shall seek approval from the Director of Budget and Management to transfer funds as needed.

The Director of Education and Workforce shall make payments, transfers, and deductions, as authorized by Title XXXIII of the Revised Code in amounts substantially equal to those made in the prior year, or otherwise, at the discretion of the Director, until at least the effective date of the amendments and enactments made to Title XXXIII of the Revised Code by this act. Any funds paid to districts or schools under this section shall be credited toward the annual funds calculated for the district or school after the changes made to Title XXXIII of the Revised Code in this act are effective. Upon the effective date of changes made to Title XXXIII of the Revised Code in this act, funds shall be calculated as an annual amount.

SECTION 265.211. During fiscal year 2027, if the Treasurer of State certifies to the Director of Budget and Management amounts transferred to the General Revenue Fund pursuant to division (I) of section 3310.24 of the Revised Code, such amounts are hereby appropriated for fiscal year 2027 in appropriation item 200550, Foundation Funding - All Students.

SECTION 265.215. ECONOMICALLY DISADVANTAGED STUDENT AVERAGE DAILY MEMBERSHIP

(A) As used in this section:

The above boxed and initialed text was disapproved.
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medications; and pay the copayments for drugs approved by the Department of Health and covered by Medicare Part D that are dispensed to Program for Children and Youth with Special Health Care Needs participants for the Cystic Fibrosis Program.

LEAD ABATEMENT

The foregoing appropriation item 440527, Lead Abatement, shall be used by the Department of Health to distribute funds to local governments for projects that include, but are not limited to, lead hazard control and housing rehabilitation initiatives that expand the Department's lead hazard control and prevention efforts.

YOUTH HOMELESSNESS

Of the foregoing appropriation item 440672, Youth Homelessness, $250,000 in each fiscal year shall be distributed to the Star House for its Drop-In Centers and its Carol Stewart Village, or its other expansion projects, to provide services to homeless youth.

Of the foregoing appropriation item 440672, Youth Homelessness, shall be used to address homelessness in youth and pregnant women by providing assertive outreach to provide stable housing, including recovery housing. No funds shall be distributed to youth shelters that promote or affirm social gender transition, in which an individual goes from identifying with and living as a gender that corresponds to the individual's biological sex to identifying with and living as a gender different from the individual's biological sex.

EMERGENCY PREPARATION AND RESPONSE

The foregoing appropriation item 440605, Emergency Preparation and Response, shall be used to support public health emergency preparedness and response efforts. This appropriation may also be used to support data infrastructure projects and other data analysis and analytics work.

CASH TRANSFER FROM THE CONTROLLING BOARD EMERGENCY PURPOSES/CONTINGENCIES FUND TO THE GENERAL OPERATIONS FUND

On July 1 of each fiscal year, or as soon as possible thereafter, the Director of Budget and Management shall transfer up to $2,500,000 cash from the Controlling Board Emergency Purposes/Contingencies Fund (Fund 5KM0) to the General Operations Fund (Fund 4700).

FEE SUPPORTED PROGRAMS

Of the foregoing appropriation item 440647, Fee Supported Programs, $2,160,000 in each fiscal year shall be used to distribute subsidies, on a per capita basis, to local health departments accredited through the Public Health Accreditation Board, or local health departments that are in the process of earning accreditation.

Of the foregoing appropriation item 440647, Fee Supported Programs, $1,840,000 in each fiscal year shall be used to distribute subsidies to local health departments accredited through the Public Health Accreditation Board on a per capita basis.

CHILDREN AND YOUTH WITH SPECIAL HEALTH CARE NEEDS AUDIT

The Children and Youth with Special Health Care Needs Audit Fund (Fund 4770) shall receive revenue from audits of hospitals and recoveries from third-party payers. Moneys may be

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June 30, 2005
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SECTION 333.260. INCREASING CHILDREN'S ACCESS TO VISION AND DENTAL SERVICES

Upon the request of the Medicaid Director, the Director of Budget and Management may transfer up to $4,660,000 in appropriations in fiscal year 2026 and $4,295,000 in appropriations in fiscal year 2027 from appropriation item 651525, Medicaid Health Care Services, to appropriation items in the Department of Health. This funding shall be used to support public health programs or the provision of certain services, including preventive care and other interventions, to improve the health of low-income children.

Of the transferred funds, up to $2,660,000 in fiscal year 2026 and $2,295,000 in fiscal year 2027 shall be used to increase children's access to vision care, and up to $2,000,000 in each fiscal year shall be used to increase children's access to dental care. The Director of Medicaid may transfer federal funds as the state's single state agency for Medicaid reimbursements, as drawn for these transactions. Any transferred amounts are hereby appropriated.

RMD

SECTION 333.263. MEDICAID ADD-ON PAYMENT FOR NURSING FACILITY DIALYSIS SERVICES

For fiscal year 2026 and fiscal year 2027, the Department of Medicaid shall pay a rate add-on of one hundred ten dollars per treatment for dialysis services provided in a nursing facility, as defined in section 5165.01 of the Revised Code, to a resident enrolled in the Medicaid program.

SECTION 333.270. HCBS DIRECT CARE WORKER WAGES

The Department of Medicaid, jointly, with the Department of Aging and the Department of Developmental Disabilities, shall collect data from providers regarding the wages paid to direct care workers providing direct care services under the Medicaid home and community-based waiver components administered by those agencies. Not later than the last day in December of each fiscal year of the biennium, the Department of Medicaid shall compile a report and submit the report to the Governor, the President and Minority Leader of the Senate, the Speaker and Minority Leader of the House of Representatives, and the chairperson of the standing committees handling Medicaid matters in both the House of Representatives and the Senate.

SECTION 333.280. GRADUAL IMPLEMENTATION OF PDPM TO CALCULATE NURSING FACILITY DIRECT CARE RATES

(A) For the period beginning July 1, 2025, and ending December 31, 2025, the Department of Medicaid shall determine each nursing facility's per medicaid day payment rate for direct care costs by multiplying the cost per case-mix unit determined under division (C) of section 5165.19 of the Revised Code for the facility's peer group by the following case-mix score:

(1) If the facility's case-mix score during fiscal year 2025 is the case-mix score specified in

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During fiscal years 2026 and 2027, if the Director of Budget and Management determines that the Department of Medicaid will exhaust the funds provided under GRF appropriation item 651525, Medicaid Health Care Services, and other relevant non-GRF Medicaid appropriation items for a given fiscal year, and also determines that it is necessary to increase the corresponding state and federal shares of GRF appropriation item 651525 to fully pay the state's Medicaid program obligations, the Director of Budget and Management may seek Controlling Board approval to transfer cash from the Health and Human Services Reserve Fund (Fund 5SA4) to the General Revenue Fund to fund the needed increase to the state share of GRF appropriation item 651525.

If the Director of Budget and Management receives Controlling Board approval and makes such a transfer, they shall also adjust the federal share of GRF appropriation line item 651525 correspondingly. Any such Controlling Board approved transfers and adjustments made by the Director of Budget and Management are hereby appropriated.

RMD

Notwithstanding any provision of law to the contrary, the total amount of the cash transfer from the Health and Human Services Reserve Fund (Fund 5SA4) to the General Revenue Fund shall not exceed $250,000,000 in either fiscal year 2026 or fiscal year 2027.

During fiscal years 2026 and 2027, the Ohio Department of Medicaid shall make every effort to achieve administrative cost savings, programmatic cost savings, and implement agency administration efficiency projects, reductions in contracting and vendor costs, and policies focusing on healthier outcomes. The Ohio Department of Medicaid shall also endeavor to ensure Medicaid benefits are received only by eligible recipients. Should the Director of Budget and Management seek Controlling Board approval to make the transfers permitted by this section, the Medicaid Director shall report to the Controlling Board on the Ohio Department of Medicaid's progress on these savings and efficiency endcavors.

SECTION 335.10.

	1	2	3	4	5
A			MED STATE MEDICAL BOARD		
B	Dedicated Purpose Fund Group				
C	5C60	883609	Operating Expenses	$14,315,005	$14,891,225
D	Dedicated Purpose Fund Group Total			$14,315,005	$14,891,225
E	TOTAL ALL BUDGET FUND GROUPS			$14,315,005	$14,891,225

The above boxed and initialed text was disapproved.

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DIVISION OF WILDLIFE-OPERATING SUBSIDY

The foregoing appropriation item 725401, Division of Wildlife-Operating Subsidy, shall be used to pay the direct and indirect costs of the Division of Wildlife.

PARKS AND RECREATIONAL FACILITIES LEASE RENTAL BOND PAYMENTS

The foregoing appropriation item 725413, Parks and Recreational Facilities Lease Rental Bond Payments, shall be used to meet all payments during the period from July 1, 2025, through June 30, 2027, by the Department of Natural Resources pursuant to leases and agreements made under section 154.22 of the Revised Code. These appropriations are the source of funds pledged for bond service charges on related obligations issued under Chapter 154. of the Revised Code.

HEALTHY LAKE ERIE PROGRAM

The foregoing appropriation item 725505, Healthy Lake Erie Program, shall be used by the Director of Natural Resources, in support of the following: (1) conservation measures in the Western Lake Erie Basin as determined by the Director; (2) funding assistance for soil testing, winter cover crops, edge of field testing, tributary monitoring, and animal waste abatement; and (3) any additional efforts to reduce nutrient runoff as the Director may decide. The Director shall give priority to recommendations that encourage farmers to adopt agricultural production guidelines commonly known as 4R nutrient stewardship practices.

SPECIAL PROJECTS

Of the foregoing appropriation item 725520, Special Projects, $100,000 in each fiscal year shall be used to support Ohio Education Programs at Aullwood Audubon Center and Farm and Grange Insurance Audubon Center.

Of the foregoing appropriation item 725520, Special Projects, $250,000 in each fiscal year shall be used for improvements at Mosquito Lake State Park.

NATURAL RESOURCES GENERAL OBLIGATION BOND DEBT SERVICE

The foregoing appropriation item 725903, Natural Resources General Obligation Bond Debt Service, shall be used to pay all debt service and related financing costs during the period July 1, 2025, through June 30, 2027, on obligations issued under sections 151.01 and 151.05 of the Revised Code.

PARKS AND RECREATION RMD

The Director of Natural Resources shall consult with the Loramie Watershed Association to identify portions of Lake Loramie that are negatively affected by hard pan sediment and hard clay debris. Of the foregoing appropriation item 730321, Parks and Recreation, $250,000 in each fiscal year shall be used to contract with a third-party vendor for channel excavation and the removal of hard pan sediment and hard clay debris at Lake Loramie.

Of the foregoing appropriation item 730321, Parks and Recreation, $172,000 in fiscal year 2026 shall be used for channel excavation and removal of sediment at Grand Lake St. Marys.

Of the foregoing appropriation item 730321, Parks and Recreation, $250,000 in fiscal year 2026 shall be used to support the Indian Lake Watershed Project.

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the amounts listed above in divisions (B) and (C) of this section by the subsidy-eligible FTEs for the most recent completed three-year period that is practicable as agreed to by the Inter-University Council and the Chancellor for all doctoral enrollments in graduate-level models.

(b) 50 per cent of the doctoral set-aside shall be allocated to universities in proportion to each campus's share of the total statewide doctoral degrees, weighted by the cost of the doctoral discipline. In calculating each campus's doctoral degrees the Chancellor shall use the three-year average doctoral degrees awarded for the most recent completed three-year period that is practicable as agreed to by the Inter-University Council and the Chancellor.

(c) 25 per cent of the doctoral set-aside shall be allocated to universities in proportion to their share of research grant activity. Funding for this component shall be allocated to eligible universities in proportion to their share of research grant activity published by the National Science Foundation. Grant awards from the Department of Health and Human Services shall be weighted at 50 per cent.

(3) Of the foregoing appropriation item 235501, State Share of Instruction, 6.41 per cent of the appropriation for universities, as established in division (B)(1)(b) of the section of this act entitled "STATE SHARE OF INSTRUCTION FOR FISCAL YEARS 2026 AND 2027," in each fiscal year shall be reserved for support of Medical II FTEs. The amount so reserved shall be referred to as the medical II set-aside.

The medical II set-aside shall be allocated to universities in proportion to their share of the statewide total of each state institution's three-year average Medical II FTEs as calculated in division (A) of this section.

In calculating the core subsidy entitlements for Medical II models only, students repeating terms may be no more than five per cent of current year enrollment.

(4) Of the foregoing appropriation item 235501, State Share of Instruction, 1.69 per cent of the appropriation for universities, as established in division (B)(1)(b) of the section of this act entitled "STATE SHARE OF INSTRUCTION FOR FISCAL YEARS 2026 AND 2027," in each fiscal year shall be reserved for support of Medical I FTEs. The amount so reserved shall be referred to as the medical I set-aside.

In each fiscal year, the medical I set-aside shall be allocated to universities as follows:

(a) 12.34 per cent of the medical I set-aside shall be allocated to universities in proportion to their share of the statewide total of each state institution's three-year average Medical I FTEs, as calculated in division (A) of this section, enrolled in public colleges of podiatric medicine.

(b) 87.66 per cent of the medical I set-aside shall be allocated to universities in proportion to their share of the statewide total of each state institution's three-year average Medical I FTEs, as calculated in division (A) of this section, enrolled in public colleges of dentistry and veterinary medicine.

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(5) Of the foregoing appropriation item 235501, State Share of Instruction, five per cent of the appropriation for universities, as established in division (B)(1)(b) of the section of this act

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entitled "STATE SHARE OF INSTRUCTION FOR FISCAL YEARS 2026 AND 2027," in each fiscal year shall be reserved for support of College Credit Plus pathways and accelerated ninety-hour degree programs as described in section 3345.89 of the Revised Code. The College Credit Plus pathways and accelerated ninety-hour degree programs funding shall be allocated to universities in proportion to each campus's share of the total statewide enrollment in College Credit Plus pathways and accelerated ninety-hour degree programs.

In calculating the subsidy entitlements for enrollment in College Credit Plus pathways and accelerated ninety-hour degree programs, the Chancellor shall use the following:

(a) The subsidy for College Credit Plus pathways and accelerated ninety-hour degree programs shall be distributed as follows:

(i) The subsidy enrollment in College Credit Plus pathways and accelerated ninety-hour degree programs for students identified as residents of this state in any term of their studies, as reported through the Higher Education Information (HEI) system student enrollment file, shall be weighted by a factor of 1.

(ii) The subsidy enrollment in College Credit Plus pathways and accelerated ninety-hour degree programs for students identified as out-of-state residents during all terms of their studies, as reported through the Higher Education Information (HEI) system student enrollment file, who remain in the state of Ohio at least one year after graduation, as calculated based on the three-year average in-state residency rate using unemployment wage data for out-of-state graduates at each institution, shall be weighted by a factor of 50 per cent.

(b) In calculating each campus's enrollment in College Credit Plus pathways and accelerated ninety-hour degree programs, the Chancellor shall use the three-year average enrollment for the most recent completed three-year period that is practicable as agreed to by the Inter-University Council and the Chancellor.

(6) In calculating the course completion funding for universities, the Chancellor shall use the following count of FTE students:

(a) The subsidy eligible enrollments by model shall equal only those FTE students who successfully complete the course as defined and reported through the Higher Education Information (HEI) system course enrollment file;

(b) Those undergraduate FTE students with successful course completions, identified in division (D)(6)(a) of this section, that are defined as at-risk based on academic under-preparation or financial status shall have their eligible completions weighted by the following:

(i) Institution-specific course completion indexes, where the indexes are calculated based upon the number of at-risk students enrolled during the prior three calendar years; and

(ii) A statewide average at-risk course completion weight determined for each subsidy model. The statewide average at-risk course completion weight shall be determined by calculating the difference between the percentage of traditional students who complete a course and the percentage of at-risk students who complete the same course.

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(c) The course completion earnings shall be determined by multiplying the amounts listed above in divisions (B) and (C) of this section by the subsidy-eligible FTEs for the most recent completed three-year period that is practicable as agreed to by the Inter-University Council and the Chancellor for all models except Medical I and Medical II.

(d) For universities, the Chancellor shall compute the course completion earnings by dividing the appropriation for universities, established in division (B)(1)(b) of the section of this act entitled "STATE SHARE OF INSTRUCTION FOR FISCAL YEARS 2026 AND 2027," less the degree attainment funding as calculated in division (D)(1) of this section, less the doctoral set-aside, less the medical I set-aside, less the medical II set-aside, and less the College Credit Plus pathways and accelerated ninety-hour degree programs funding as calculated in division (D)(5) of this section, by the sum of all campuses' instructional costs as calculated in division (D)(6) of this section.

(E) CALCULATION OF STATE SHARE OF INSTRUCTION FORMULA ENTITLEMENTS AND ADJUSTMENTS FOR COMMUNITY COLLEGES

(1) Of the foregoing appropriation item 235501, State Share of Instruction, 50 per cent of the appropriation for state-supported community colleges, state community colleges, and technical colleges as established in division (B)(1)(a) of the section of this act entitled "STATE SHARE OF INSTRUCTION FOR FISCAL YEARS 2026 AND 2027," in each fiscal year shall be reserved for course completion FTEs as aggregated by the subsidy models defined in division (B) of this section.

The course completion funding shall be allocated to campuses in proportion to each campus's share of the total sector's course completions, weighted by the instructional cost of the subsidy models.

To calculate the subsidy entitlements for course completions at community colleges, state community colleges, and technical colleges, the Chancellor shall use the following calculations:

(a) In calculating each campus's count of FTE course completions, the Chancellor shall use a three-year average for course completions for the three-year period ending in the prior year for students identified as residents of the state of Ohio in any term of their studies, as reported through the Higher Education Information (HEI) system student enrollment file.

(b) The subsidy eligible enrollments by model shall equal only those FTE students who successfully complete the course as defined and reported through the Higher Education Information (HEI) system course enrollment file.

(c) Those students with successful course completions, that are defined as access students based on financial status, minority status, age, or academic under-preparation shall have their eligible course completions weighted by a statewide access weight. The weight given to any student that meets any access factor shall be 15 per cent for all course completions.

(d) The model costs as used in the calculation shall be augmented by the model weights for science, technology, engineering, mathematics, and medicine models as established in division (C) of this section.

(2) Of the foregoing appropriation item 235501, State Share of Instruction, 25 per cent of the

The above boxed and initialed text was disapproved.
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allocation.

(I) DISTRIBUTION OF STATE SHARE OF INSTRUCTION

The state share of instruction payments to the institutions shall be in substantially equal monthly amounts during the fiscal year, unless otherwise determined by the Director of Budget and Management pursuant to section 126.09 of the Revised Code. Payments during the first six months of the fiscal year may be based upon the state share of instruction appropriation estimates made for the various institutions of higher education, and payments during the last six months of the fiscal year may be based on the final data from the Chancellor. If agreed to by the Chancellor and the Inter-University Council, payments to universities in each month of a fiscal year shall be based on final data in the higher education information system for the selected three-year period that is acceptable to both parties.

SECTION 381.250. STATE SHARE OF INSTRUCTION FOR FISCAL YEARS 2026 AND 2027

(A)(1) Of the foregoing appropriation item 235501, State Share of Instruction, up to $100,000,000 in each fiscal year shall be distributed according to a formula devised by the Chancellor of Higher Education based on the following order of priority, using data from the United States Census Post-Secondary Employment Outcomes project:

(a) Retention-rate outcomes based on factors, including, but not limited to, the number of graduates employed by an Ohio-based employer and employment outcomes of the graduates of each college and university. In counting students under division (A)(1)(a) of this section, graduates who are residents of this state under rules adopted under section 3333.31 of the Revised Code and are employed by an Ohio-based employer shall be weighted the highest, followed by graduates who are employed by an Ohio-based employer but are not residents of this state;

(b) Employment outcomes of the graduates of each college and university. In counting students under division (A)(1)(b) of this section, the Chancellor shall use as a factor employment by the graduates of each institution, measured at the 2-digit level of the Classification of Instructional Programs codes published by the National Center for Education Statistics.

(2) Of the foregoing appropriation item 235501, State Share of Instruction, up to $10,000,000 in each fiscal year shall be distributed according to a formula devised by the Chancellor that provides funding bonuses of $10,000 per graduate for technician-aligned associate degrees, as determined by the Governor's Office of Workforce Transformation, that are produced above a historical baseline of institutional production, as calculated by the Chancellor. In developing a formula under division (A)(2) of this section, the Chancellor shall give priority to retention-based outcomes, as specified in division (A)(1)(a) of this section, and count only graduates that are employed by an Ohio-based employer.

(3) Of the amount set aside in division (A)(1) of this section for each fiscal year, 76.8 per cent shall be distributed to state-supported university main and regional campuses and 23.2 per cent

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shall be distributed to state-supported community colleges, state community colleges, and technical colleges.

(4) Of the foregoing appropriation item 235501, State Share of Instruction, $8,500,000 in each fiscal year shall be distributed to The Ohio State University to support the Salmon P. Chase Center for Civics, Culture, and Society established under section 3335.39 of the Revised Code.

(5) Of the foregoing appropriation item 235501, State Share of Instruction, $3,000,000 in each fiscal year shall be distributed to the University of Toledo to support the Institute of American Constitutional Thought and Leadership established under section 3364.07 of the Revised Code.

(6) Of the foregoing appropriation item 235501, State Share of Instruction, $2,000,000 in each fiscal year shall be distributed to Miami University to support the center for civics, culture, and society established under section 3339.06 of the Revised Code.

(7) Of the foregoing appropriation item 235501, State Share of Instruction, $2,000,000 in each fiscal year shall be distributed to Cleveland State University to support the center for civics, culture, and society established under section 3344.07 of the Revised Code.

(8) Of the foregoing appropriation item 235501, State Share of Instruction, $2,000,000 in each fiscal year shall be distributed to Wright State University to support the center for civics, culture, and workforce development established under section 3352.16 of the Revised Code.

(B)(1) The remainder of the foregoing appropriation item 235501, State Share of Instruction, shall be distributed according to the section of this act entitled "STATE SHARE OF INSTRUCTION FORMULAS." Of these funds:

(a) 23.2 per cent in each fiscal year shall be distributed to state-supported community colleges, state community colleges, and technical colleges, except that the amount calculated for Eastern Gateway Community College shall be distributed as follows:

(i) Up to $2,900,000 in fiscal year 2026 for final close out costs of the college;

(ii) Up to $2,500,000 in fiscal year 2026 to reimburse the Controlling Board Emergency Purposes/Contingencies Fund (Fund 5KM0);

(iii) The remainder in each fiscal year shall remain in the General Revenue Fund.

(b) 76.8 per cent in each fiscal year shall be distributed to state-supported university main and regional campuses;

(c) Of the amounts distributed under division (B)(1)(b) of this section, $75,000,000 in fiscal year 2027 shall be distributed according to a formula devised by the Chancellor based on the per cent share of funds calculated in division (B)(1)(b) of this section. No state university shall receive funds from the amount set aside in division (B)(1)(c) of this section for fiscal year 2027 unless the standing committees of the House of Representatives and the Senate that consider higher education legislation determine that the state university has fully complied with sections 3333.045, 3345.029, 3345.0216, 3345.0217, 3345.382, 3345.451, 3345.453, and 3345.591 of the Revised Code for the previous fiscal year. To make this determination, each state university shall, not later than March 1, 2026, submit a report to the committee chairs, in a form and manner determined by the committees.

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The above boxed and initialed text was disapproved.

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that demonstrates the state university's compliance with those sections. Not later than March 31, 2026, each committee shall determine whether each state university has fully complied with those sections for the previous fiscal year and report that determination to the Office of Budget and Management. The Controlling Board shall consider the release of funds from the amount set aside in division (B)(1)(c) of this section for fiscal year 2027 only for compliant universities. The release of funds shall be subject to Controlling Board approval. Payments for fiscal year 2027 shall be issued to compliant universities in monthly payments in the manner provided in division (I) of the section of this act entitled "STATE SHARE OF INSTRUCTION FORMULAS." For any university determined noncompliant, the Chancellor shall reduce payments for that university by an amount equal to that university's per cent share of the total funds calculated pursuant to division (B)(1)(b) of this section.

(2) Any increases in the amount distributed to an institution from the funds set aside in division (B) of this section that are above the prior year may be used by the institution to provide need-based aid and to provide counseling, support services, and workforce preparation services to students.

SECTION 381.260. RESTRICTION ON FEE INCREASES

(A) In fiscal years 2026 and 2027, the boards of trustees of state institutions of higher education shall restrain increases in in-state undergraduate instructional and general fees.

(1) For the 2025-2026 and 2026-2027 academic years, each community college established under Chapter 3354., state community college established under Chapter 3358., or technical college established under Chapter 3357. of the Revised Code may increase its in-state undergraduate instructional and general fees by not more than ten dollars per credit hour over what the institution charged for the previous academic year.

(2) The limitations under division (A)(1) of this section do not apply to student health insurance, fees for auxiliary goods or services provided to students at the cost incurred to the institution, fees assessed to students as a pass-through for licensure and certification examinations, fees in elective courses associated with travel experiences, elective service charges, fines, and voluntary sales transactions.

(B) The limitations under this section shall not apply to increases required to comply with institutional covenants related to their obligations or to meet unfunded legal mandates or legally binding obligations incurred or commitments made prior to the effective date of this section with respect to which the institution had identified such fee increases as the source of funds. Any increase required by such covenants and any such mandates, obligations, or commitments shall be reported by the Chancellor of Higher Education to the Controlling Board. These limitations may also be modified by the Chancellor, with the approval of the Controlling Board, to respond to exceptional circumstances as identified by the Chancellor.

(C) Institutions offering an undergraduate tuition guarantee pursuant to section 3345.48 of

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Whenever the Director of Budget and Management determines that an appropriation made to a state agency from a fund of the state is insufficient to provide for the recovery of statewide indirect costs under section 126.12 of the Revised Code, the amount required for such purpose is hereby appropriated from the available receipts of such fund.

SECTION 505.30. TRANSFERS ON BEHALF OF THE STATEWIDE INDIRECT COST ALLOCATION PLAN

The total transfers made from the General Revenue Fund by the Director of Budget and Management under this section shall not exceed the amounts transferred into the General Revenue Fund under section 126.12 of the Revised Code.

The director of an agency may certify to the Director of Budget and Management the amount of expenses not allowed to be included in the Statewide Indirect Cost Allocation Plan under federal regulations, from any fund included in the Statewide Indirect Cost Allocation Plan, prepared as required by section 126.12 of the Revised Code.

Upon determining that no alternative source of funding is available to pay for such expenses, the Director of Budget and Management may transfer cash from the General Revenue Fund into the fund for which the certification is made, up to the amount of the certification. The director of the agency receiving such funds shall include, as part of the next budget submission prepared under section 126.02 of the Revised Code, a request for funding for such activities from an alternative source such that further federal disallowances would not be required.

The director of an agency may certify to the Director of Budget and Management the amount of expenses paid in error from a fund included in the Statewide Indirect Cost Allocation Plan. The Director of Budget and Management may transfer cash from the fund from which the expenditure should have been made into the fund from which the expenses were erroneously paid, up to the amount of the certification.

The director of an agency may certify to the Director of Budget and Management the amount of expenses or revenues not allowed to be included in the Statewide Indirect Cost Allocation Plan under federal regulations, for any fund included in the Statewide Indirect Cost Allocation Plan, for which the federal government requires payment. If the Director of Budget and Management determines that an appropriation made to a state agency from a fund of the state is insufficient to pay the amount required by the federal government, the amount required for such purpose is hereby appropriated from the available receipts of such fund, up to the amount of the certification.

RMD

SECTION 505.35. TRANSFERS TO OAKS SUPPORT ORGANIZATION FUND

Transfers from the General Revenue Fund to the OAKS Support Organization Fund (Fund 5EB0) under division (A)(2)(b) of section 126.12 of the Revised Code shall not exceed $1,250,000 cash in each fiscal year of the biennium ending June 30, 2027.

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Management may transfer up to $200,000,000 cash during the biennium ending June 30, 2027, from non-General Revenue Funds that are not constitutionally restricted to the General Revenue Fund. The Director shall report any such transfers to the Controlling Board within thirty days of making the transfer.

TANGIBLE PROPERTY TAX REPLACEMENT FUNDS

During the biennium ending June 30, 2027, the Director of Budget and Management may transfer cash as necessary from the School District Tangible Property Tax Replacement Fund (Fund 7047) and the Local Government Tangible Property Tax Replacement Fund (Fund 7081) to the General Revenue Fund.

ALL OHIO FUTURE FUND

On July 1, 2025, or as soon as possible thereafter, the Director of Budget and Management shall transfer $250,000,000 cash from the All Ohio Future Fund (Fund 5XM0) to the General Revenue Fund.

SUPER RAPIDS FUND

On July 1, 2025, or as soon as possible thereafter, the Director of Budget and Management shall transfer up to $10,000,000 cash from the Super RAPIDS Fund (Fund 5AH1) to the General Revenue Fund.

ADULT USE TAX FUND

On July 1, 2025, or as soon as possible thereafter, the Director of Budget and Management shall transfer $35,000,000 cash from the Adult Use Tax Fund (Fund QG18) to the General Revenue Fund.

GROW YOUR OWN TEACHER PROGRAM FUND

On July 1, 2025, or as soon as possible thereafter, the Director of Budget and Management shall transfer up to $9,000,000 cash from the Grow Your Own Teacher Program Fund (Fund 5ZY0) to the General Revenue Fund.

AUDIT SETTLEMENTS AND CONTINGENCY FUND

On July 1, 2025, or as soon as possible thereafter, the Director of Budget and Management shall transfer $4,000,000 cash from the Audit Settlements and Contingency Fund (Fund 5BP1) to the General Revenue Fund.

RMD

PRE-SECURITIZATION TOBACCO PAYMENTS FUND

On July 1, 2025, or as soon as possible thereafter, the Director of Budget and Management shall transfer $20,000,000 cash from the Pre-Securitization Tobacco Payments Fund (Fund 5LS0) to the General Revenue Fund.

LITERACY IMPROVEMENT FUND

On July 1, 2025, or as soon as possible thereafter, the Director of Budget and Management shall transfer up to $10,000,000 cash from the Literacy Improvement Fund (Fund 5AQ1) to the General Revenue Fund.

INFORMATION TECHNOLOGY DEVELOPMENT FUND

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The above boxed and initialed text was disapproved.

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On July 1 of each fiscal year, or as soon as possible thereafter, the Director of Budget and Management shall transfer $2,500,000 cash from the Information Technology Development Fund (Fund 5LJ0) to the General Revenue Fund.

HUMAN SERVICES PROJECT FUND

On July 1 of each fiscal year, or as soon as possible thereafter, the Director of Budget and Management shall transfer $5,000,000 cash from the Human Services Projects Fund (Fund 5RY0) to the General Revenue Fund.

BROADBAND POLE REPLACEMENT FUND

On July 1, 2025, or as soon as possible thereafter, the Director of Budget and Management shall transfer $15,000,000 cash from the Broadband Pole Replacement Fund (Fund 5AI1) to the General Revenue Fund.

WORKFORCE DEVELOPMENT PROJECTS FUND

Notwithstanding section 6301.19 of the Revised Code, on July 1, 2025, or as soon as possible thereafter, the Director of Budget and Management shall transfer $1,000,000 cash from the Workforce Development Projects Fund (Fund 5RX0) to the General Revenue Fund.

RAIL SAFETY CROSSING FUND

On July 1, 2025, or as soon as possible thereafter, the Director of Budget and Management shall transfer $15,000,000 cash from the Rail Safety Crossing Fund (Fund 5ZP0) to the General Revenue Fund.

ODJFS AUDIT SETTLEMENTS AND CONTINGENCY FUND

Notwithstanding section 5101.073 of the Revised Code, on July 1 of each fiscal year, or as soon as possible thereafter, the Director of Budget and Management shall transfer $4,000,000 cash from the ODJFS Audit Settlements and Contingency Fund (Fund 5DM0) to the General Revenue Fund.

SECTION 512.10. TRANSFERS OUT OF GENERAL REVENUE FUND

STATE MARKETING OFFICE FUND

On July 1, 2025, or as soon as possible thereafter, the Director of Budget and Management shall transfer up to $22,000,000 cash from the General Revenue Fund to the State Marketing Office Fund (Fund 5MJ0).

FOUNDATION FUNDING - ALL STUDENTS FUND

Notwithstanding any provision of law to the contrary, the Director of Budget and Management may transfer up to $600,000,000 cash, in each fiscal year, from the General Revenue Fund to the Foundation Funding - All Students Fund (Fund 5VS0).

SECOND CHANCE GRANT PROGRAM FUND

On July 1, 2025, or as soon as possible thereafter, the Director of Budget and Management shall transfer up to $4,000,000 cash from the General Revenue Fund to the Second Chance Grant Program Fund (Fund 5YD0).

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sealed with the Great Seal of the State, presented in the Department of Administrative Services for recording, and delivered to the grantee. The grantee shall present the Governor's Deed for recording in the Office of the Franklin County Recorder.

SECTION 701.50. Sections 122.1712 and 122.1713 of the Revised Code, as enacted by this act, shall be known as the Platinum Provider Act.

RMD

SECTION 701.60. When calculating the state appropriation limitation for fiscal year 2028, the Governor shall determine the limitation taking into account the amendments to or enactments of sections 107.032 to 107.034 of the Revised Code contained in Section 101.01 of this act.

SECTION 701.70. All public officers whose compensation cannot be changed during the officer's term under Ohio Constitution, Article II, Section 20, shall continue receiving for the remainder of the officer's term the amount the official is entitled to under section 325.18, 505.24, or 507.09 of the Revised Code before the effective date of the amendments to those sections made by this act until the officer begins a new term and may constitutionally receive the changed compensation amount.

SECTION 701.90. The Auditor of State shall conduct a performance audit of the Public Utilities Commission of Ohio, which shall include a review of the Ohio Power Siting Board, in accordance with sections 117.46 to 117.463 of the Revised Code. The Auditor of State shall release the audit not later than May 1, 2027.

SECTION 701.100. The Rare Disease Advisory Council shall prepare and submit a final report to the General Assembly, in accordance with division (B) of section 101.68 of the Revised Code, not later than December 31, 2025.

RMD

SECTION 701.110. (A) Each agency to which section 121.93 of the Revised Code applies shall review its operations to identify principles of law or policy that have not been stated in a rule and that the agency is relying upon in conducting adjudications or other determinations of rights and liabilities or in issuing writings and other materials, such as instructions, directives, policy statements, guidelines, handbooks, manuals, advisories, notices, circulars, advertisements, forms, letters, and opinions. An agency is not required to identify principles of law or policy relied upon in issuing internal management rules as defined in section 111.15 of the Revised Code.

Not later than November 30, 2025, each agency to which section 121.93 of the Revised Code applies shall electronically transmit a report to the Joint Committee on Agency Rule Review

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containing all of the following:

(1) A statement that the agency has completed the review required by this section;

(2) The principles of law or policies identified under this division;

(3) The agency's considerations regarding the identified principles of law or policies under division (C) of this section;

(4) Any principles of law or policies for which the agency determines rulemaking is indicated or for which the agency has commenced the rule-making process under division (C) of this section.

(B) The Joint Committee on Agency Rule Review shall make the reports available on its web site.

(C) Each agency to which section 121.93 of the Revised Code applies shall determine whether a principle of law or policy identified in a review required under this section has a general and uniform operation and establishes a legal regulation or standard that would not exist in its absence. If the principle of law or policy has these characteristics, the agency shall evaluate the principle or policy using the standards in division (B) of section 121.93 of the Revised Code, as amended by this act, to determine whether the principle of law or policy should be supplanted by its restatement in a rule. If the agency determines, in light of the standards, that rulemaking is indicated, the agency shall commence the rule-making process in accordance with divisions (C) and (D) of section 121.93 of the Revised Code, as amended by this act.

SECTION 701.130. (A) As used in this section, "state agency" and "state employee" have the same meanings as in section 124.184 of the Revised Code, as enacted by this act.

(B) Not later than December 31, 2026, each state agency required to develop a plan under section 124.184 of the Revised Code regarding the work location of the agency's state employees shall submit an implementation report to the Director of Administrative Services during the period established by the Director that describes the agency's compliance with that plan. The agency shall include both of the following in the report:

(1) The number of the agency's state employees who report to the agency's worksite or another location designated by the agency under that section;

(2) The wages and job classification of the agency's state employees.

SECTION 701.140. (A) The Auditor of State shall conduct a performance audit and a financial audit of the Ohio Judicial Conference in accordance with the applicable provisions of Chapter 117. of the Revised Code.

(B) The Auditor of State shall submit the audit results to the Speaker of the House of Representatives and President of the Senate not later than December 31, 2026.

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SECTION 733.90. (A) The amendment by this act of section 3307.05 of the Revised Code does not affect the terms of the members of the State Teachers Retirement Board serving on the effective date of this section. Division (B) of section 3307.05 of the Revised Code does not apply to appointed members of the Board serving on the effective date of this section.

(B) Pursuant to section 3307.05 of the Revised Code, as amended by this act, as soon as practicable after the effective date of this section, all of the following apply:

(1) The Chancellor of Higher Education shall take office on the Board or designate an individual to serve on the Board as the Chancellor's designee.

(2) The Treasurer of State shall appoint to the Board the Treasurer of State's investment designee.

(3) The Speaker of the House of Representatives and the President of the Senate each shall appoint one investment expert member to the Board.

(C)(1) The office of the contributing member of the Board described under former division (D) of section 3307.05 of the Revised Code whose term expires on August 31, 2026, is abolished on that date.

(2) The office of the contributing member of the Board described under former division (D) of section 3307.05 of the Revised Code whose term expires on August 31, 2027, is abolished on that date.

(3) The office of the contributing member of the Board described under former division (D) of section 3307.05 of the Revised Code whose term expires on August 31, 2028, is abolished on that date.

(D) The office of the retired teacher member of the Board described under former division (E) of section 3307.05 of the Revised Code whose term expires on August 31, 2026, is abolished on that date.

RMD

SECTION 735.10. This act first applies to the nomination of candidates for the office of member of a board of education, and the election of those nominees at the following general election, beginning with the next primary election held in an even-numbered year that is held at least one hundred twenty days after the effective date of this section.

SECTION 737.10. (A) The Director of Environmental Protection shall conduct a review to assess the motor vehicle inspection and maintenance program that is implemented in accordance with section 3704.14 of the Revised Code. The Director shall include all of the following in the review:

(1) A determination of the necessity of the program;

(2) An evaluation of whether each county that is subject to the program during the prior calendar year has achieved, and has the ability to maintain, compliance with federal ozone standards without implementation of the program in that county. The evaluation shall include the most recent

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air quality monitoring data and predictive modeling of future compliance.

(3) An analysis of whether a revision to Ohio's state implementation plan could be submitted to the United States Environmental Protection Agency to discontinue the program while maintaining compliance with national ambient air quality standards. If the Director's analysis finds that compliance may be achieved without participation in the program, the Director shall formally submit a request to the United States Environmental Protection Agency for reconsideration of the program's implementation in affected regions.

(4) After proper monitoring, an analysis of weather patterns over northeast Ohio and the entire great lakes region with respect to how those patterns impact ozone levels, air circulation, and overall emissions. The analysis shall include a review of temperature inversions, seasonal variations, and other meteorological factors that could contribute to emissions buildup or dispersion. The analysis also shall evaluate current ozone levels and how such weather patterns affect compliance status with the national ambient air quality standards.

(5) Any potential alternative measures for maintaining air quality if the program is altered or discontinued.

(B) Not later than eighteen months after the effective date of this section, the Director shall compile the findings of the review into a report. The Director shall submit the report to the General Assembly and make the report available to the public on the Environmental Protection Agency's web site.

RMD

SECTION 737.30. Not later than ninety days after the effective date of this section, the Director of Health shall adopt rules in accordance with Chapter 119. of the Revised Code to implement division (A)(22) of section 3718.02 of the Revised Code.

SECTION 739.20. PRIVATE INSURANCE OUTREACH PROGRAM

During fiscal year 2027, the Department of Insurance shall create and administer an outreach program to provide information, awareness, and assistance to Medicaid recipients to help them transition from Medicaid to private insurance.

SECTION 741.10. (A) As used in this section, "contributions," "contributory employer," "payments in lieu of contributions," and "wages" have the same meanings as in section 4141.01 of the Revised Code.

(B) Except as provided in division (E) of this section, the Director of Job and Family Services shall, in accordance with division (C) of this section, collect a technology and customer service fee from all contributory employers and all nonprofit organizations, or groups of such organizations, that elect to become liable for payments in lieu of contributions under section 4141.241 of the Revised Code.

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not accept the placement of additional children until the group home has complied with the ratio requirements.

SECTION 751.120. The Department of Medicaid shall conduct a request for information to study the feasibility of requiring Medicaid managed care organizations to conduct internal data cross checks.

SECTION 751.150. The Department of Rehabilitation and Correction shall create a pilot program in the Ross Correctional Institution to ensure that no private entity provides food service within the institution and instead utilizes state employees to oversee meals and food service to the extent such a program does not conflict with existing contracts.

RMD

SECTION 751.160. (A) As used in this section:

(1) "Electronic visit verification system" has the same meaning as in 42 U.S.C. 1396b.

(2) "Integrated care delivery system" means the demonstration project implemented as described in section 5164.91 of the Revised Code.

(3) "Medicaid managed care organization" includes a managed care organization participating in the integrated care delivery system.

(B) Beginning on the effective date of this section and through June 30, 2027, if the Medicaid Director establishes an electronic visit verification system in rules adopted under section 5164.02 of the Revised Code, then all of the following apply:

(1) The electronic visit verification system shall not exceed the minimum requirements specified in 42 U.S.C. 1396b.

(2) The Department of Medicaid and the Department of Developmental Disabilities shall provide education and technical assistance to Medicaid providers subject to the electronic visit verification system to aid them in complying with the system.

(3) When a Medicaid provider described in division (B)(2) of this section submits a claim to the Department of Medicaid, the Department of Developmental Disabilities, a Medicaid managed care organization, or any other entity authorized to pay a Medicaid claim subject to the electronic visit verification system and the claim is not supported by information in the system, all of the following apply:

(a) The department, organization, or entity shall not deny the claim.

(b) The department, organization, or entity shall notify the Medicaid provider that the claim is not supported by information in the system.

(c) The department, organization, or entity shall offer the Medicaid provider the opportunity to review and correct both the claim and data in the system.

(4) The Department of Medicaid, the Department of Developmental Disabilities, a Medicaid

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managed care organization, or any other entity authorized to conduct a post-payment audit or review may consider information in the electronic visit verification system as part of its audit or review protocol, but shall not conduct an audit or review based solely on information in the system.

SECTION 751.170. AUDIT AND CORRECTIVE ACTION PLAN FOR THE AGED, BLIND, AND DISABLED MEDICAID ELIGIBILITY GROUP

(A) The Auditor of State shall conduct an audit of the Medicaid program to determine whether any individuals enrolled in the Medicaid program on the basis of being a member of the aged, blind, and disabled eligibility group are ineligible to participate in the Medicaid program. The audit shall specifically examine whether individuals who are members of the aged, blind, and disabled eligibility group have countable assets that exceed the limits specified in 20 C.F.R. 416.1205.

(B) Upon the conclusion of the audit conducted under this section, the Department of Medicaid shall initiate a corrective action plan, designed to reduce spending in the Medicaid program for individuals in the aged, blind, and disabled eligibility group, that does all of the following:

(1) Addresses individuals who are determined by the audit to be ineligible for continued participation in the Medicaid program;

(2) Establishes and implements an electronic asset verification system for all applicants and enrollees in the aged, blind, and disabled eligibility group;

(3) Undertakes other initiatives designed to reduce spending in the Medicaid program for individuals in the aged, blind, and disabled eligibility group.

(C) The Department of Medicaid shall submit a copy of the corrective action plan to the Legislative Service Commission and the chairpersons of the standing committees in both the House of Representatives and the Senate that primarily consider legislation governing the Medicaid program.

SECTION 755.20. (A) As used in this section:

(1) "First responder" means a law enforcement agency, fire department, or emergency medical services organization.

(2) "Unmanned aerial vehicle system" has the same meaning as in section 4561.50 of the Revised Code.

(B) The Director of Transportation shall establish a Drones for First Responders pilot program to be administered by the Department of Transportation.

(C) The program shall be designed to focus on the following goals:

(1) Acquiring unmanned aerial vehicle system assets for first responders within municipal corporations;

(2) Providing training on the operation of unmanned aerial vehicle systems to the operators

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party complainant, as defined in section 5715.19 of the Revised Code, applies to any appeal taken from a board of revision decision rendered on or after the effective date of this section.

SECTION 757.110. Notwithstanding section 5705.316 of the Revised Code, each county budget commission or, if applicable, joint budget commission, shall convene not later than October 31, 2025, to proceed as described in that section. At that meeting, the commission shall review the certification required for fiscal year 2025 under section 5705.36 of the Revised Code for each city, local, or exempted village school district in the county. If the carry-over balance in a district's general operating budget exceeds the applicable percentage of the district's general fund expenditures made in that fiscal year, the commission shall reduce the rate of, or the annual amount of money to be raised by, any or all of the current expense taxes levied by the district for tax year 2025 to the extent described in section 5705.316 of the Revised Code. A board may, by resolution certified to the commission on or before October 1, 2025, designate an amount of the district's carry-over balance as reserved for current or future permanent improvements expenditures, and the commission shall not consider the designated amount as described in that section. If such funds are not expended as designated within those three years, the commission shall consider them as a part of the carry-over balance in all subsequent years.

This section does not apply to a school district to which section 5705.316 of the Revised Code does not apply.

SECTION 757.120. (A) The Tax Commissioner shall not make adjustments in 2025 or 2026 to the income amounts in divisions (A)(2) and (3) of section 5747.02 of the Revised Code, as otherwise required by division (A)(5) of that section, or make adjustments in 2025 or 2026 to the personal exemption amounts prescribed in division (A) of section 5747.025 of the Revised Code, as otherwise required by divisions (B) and (C) of that section.

(B) Notwithstanding any rule adopted pursuant to section 5747.06 of the Revised Code, the Tax Commissioner shall adjust the income tax withholding rate tables published pursuant to those rules to reflect all amendments to the income tax rates prescribed in section 5747.02 of the Revised Code, as amended by this act, such that not more than one hundred million dollars in General Revenue Fund revenue is forgone in fiscal year 2026 and not more than two hundred fifteen million dollars in General Revenue Fund revenue is forgone in fiscal year 2027 as the result of such adjustments.

SECTION 757.140. The owner of a tax credit certificate issued under section 122.852 of the Revised Code, as it existed prior to that section's repeal by this act, may claim the credit in the manner prescribed in that section and sections 5726.59, 5747.67, and 5751.55 of the Revised Code, as those sections existed prior to their repeal by this act.

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2025. The amendment by this act of section 3735.671 of the Revised Code applies to agreements entered into under that section before, on, or after the effective date of this section.

SECTION 801.240. The amendment by this act of division (B)(1) of section 5739.12 of the Revised Code applies to returns required to be filed on and after January 1, 2026.

SECTION 801.260. The amendment by this act of section 5739.02 of the Revised Code, except division (B)(13) of that section, applies on and after January 1, 2026.

SECTION 801.270. The amendment by this act of division (B)(8) of section 5739.01 of the Revised Code applies on and after January 1, 2026.

SECTION 801.280. The amendment by this act of division (E)(1) of section 319.301 of the Revised Code applies to tax years beginning on or after the effective date of this section.

SECTION 801.310. (A) Except as otherwise provided in Sections 801.70 and 801.100 of this act, the amendment by this act of sections 133.18, 306.32, 306.322, 345.01, 345.03, 345.04, 505.37, 505.48, 505.481, 511.28, 511.34, 513.18, 755.181, 1545.041, 1545.21, 1711.30, 3311.50, 3318.01, 3318.06, 3318.061, 3318.062, 3318.063, 3318.361, 3318.45, 3381.03, 4582.024, 4582.26, 5705.01, 5705.03, 5705.17, 5705.21, 5705.212, 5705.213, 5705.215, 5705.217, 5705.218, 5705.219, 5705.2111, 5705.2114, 5705.233, 5705.25, 5705.251, 5705.261, 5705.55, 5748.01, 5748.02, 5748.03, 5748.08, and 5748.09 of the Revised Code applies to elections held on or after January 1, 2026, except as otherwise provided in those amendments.

(B) As used in this division, "former section 5705.192 of the Revised Code" means section 5705.192 of the Revised Code as it existed before the effective date of its repeal by this act.

If a taxing authority, as defined in former section 5705.192 of the Revised Code, acts under that section prior to its repeal by this act to replace an existing levy and submit the question to electors at an election held before January 1, 2026, then a board of elections shall proceed to submit that question in accordance with that former section, notwithstanding the effective date of its repeal by this act. No replacement of a tax proposed under former section 5705.192 of the Revised Code shall be submitted to electors at an election held on or after January 1, 2026.

SECTION 801.320. The amendment or enactment by this act of sections 307.696, 307.697, 4301.421, 5743.024, 5743.323, 5743.511, 5743.621, and 5743.631 of the Revised Code applies to any proceedings commenced after the effective date of this section, and, so far as their provisions support the actions taken, also apply to proceedings that on that effective date are pending, in

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progress, or completed, notwithstanding the applicable law previously in effect or any provision to the contrary in a prior resolution, ordinance, order, advertisement, notice, or other proceeding. Any proceedings pending or in progress on that effective date of that amendment or enactment shall be deemed to have been taken in conformity with the amendment or enactment.

SECTION 801.330. The amendment by this act of division (A)(43) of section 5747.01 of the Revised Code is remedial in nature and applies to taxable years beginning on or after January 1, 2024, including any petition for reassessment or appeal thereof pending on or after the effective date of this section. A taxpayer who previously added amounts under division (A)(43) of section 5747.01 of the Revised Code, as that division existed before the effective date of this section, may file an amended return to revise the addition consistent with the amendment by this act. Such amended returns must be filed within one year after the effective date of this section.

SECTION 801.340. The amendment by this act of sections 718.05 and 718.85 of the Revised Code applies to returns required to be filed on or after January 1, 2026.

SECTION 801.350. The amendment by this act of division (L) of section 5739.01 of the Revised Code applies beginning the first day of the first month after the effective date of this section.

SECTION 801.360. The amendment by this act of section 3307.27 of the Revised Code applies to an employment contract with a superintendent or principal under section 3319.08 of the Revised Code entered into on and after the effective date of this section. The amendment by this act of section 3309.47 of the Revised Code applies to an employment contract with a treasurer under section 3313.22 of the Revised Code entered into on and after the effective date of this section.

SECTION 805.10. SEVERABILITY

The items of law contained in this act, and their applications, are severable. If any item of law contained in this act, or if any application of any item of law contained in this act, is held invalid, the invalidity does not affect other items of law contained in this act and their applications that can be given effect without the invalid item of law or application.

SECTION 810.10. NO EFFECT AFTER END OF BIENNIUM

An item of law, other than an amending, enacting, or repealing clause, that composes the whole or part of an uncodified section contained in this act has no effect after June 30, 2027, unless its context clearly indicates otherwise.

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JUNE 30, 2025

Date:

SECTION 820.10. Sections of this act prefixed with numbers in the 200s, 300s, 400s, and 500s of this act are exempt from the referendum under Ohio Constitution, Article II, Section 1d, and therefore take immediate effect when this act becomes law.

SECTION 820.20. The amendment, enactment, or repeal by this act of the sections listed below is exempt from the referendum under Ohio Constitution, Article II, section 1d and section 1.471 of the Revised Code and therefore takes effect immediately when this act becomes law or, if a later effective date is specified below, on that date.

Sections 131.51, 3302.03, 3319.51, 3780.02, 3780.03, 3780.10, 3780.18, 3780.19, 3780.22, 3780.23, 3780.26, 3780.30, 4743.05, 4927.01, 4927.22, 5119.211, 5124.15, 5709.93, and 5751.02 of the Revised Code.

SECTION 820.30. SUBJECT TO REFERENDUM

Except as otherwise provided in this act, the amendment, enactment, or repeal by this act of a section is subject to the referendum under Ohio Constitution, Article II, section 1c and therefore takes effect on the ninety-first day after this act is filed with the Secretary of State or, if a later effective date is specified below, on that date.

SECTION 820.70. Section 1547.54 of the Revised Code, as amended by this act, takes effect January 1, 2027.

SECTION 820.80. Sections 127.13, 4505.09, and 4519.59 of the Revised Code as amended by this act take effect on January 1, 2026.

SECTION 820.90. Section 2303.201 of the Revised Code as amended by this act takes effect six months after the effective date of this section.

SECTION 820.100. Sections 3305.05 and 3305.053 of the Revised Code, as amended by this act, take effect one year after the effective date of this section.

SECTION 820.110. Sections 107.032 to 107.034 of the Revised Code, as amended or enacted by Section 101.01 of this act, take effect July 1, 2026.

SECTION 820.120. The enactment by this act of sections 3313.902, 3314.38, and 3345.86 of the Revised Code takes effect July 1, 2026.

The above boxed and initialed text was disapproved.

JUNE 30, 2025

Date:

Mike DeWine