

# AN ACT

To amend sections 9.66, 126.65, 149.311, 718.13, 718.84, 3313.6028, 3315.063, 3327.017, 3333.133, 3333.97, 3345.89, 3376.01, 3379.10, 4503.44, 4506.11, 4507.05, 4507.21, 4507.23, 4771.12, 5104.32, 5104.53, 5165.26, 5502.262, 5525.17, 5709.40, 5709.41, 5709.73, and 5709.78; to amend, for the purpose of adopting a new section number as indicated in parentheses, section 126.65 (5502.75); and to enact sections 169.081, 3345.111, 3376.14, 4771.021, and 5709.511 of the Revised Code and to amend Sections 207.10, 207.20, 221.20, 243.20, and 343.10 of H.B. 96 of the 136th General Assembly, Sections 200.30 as subsequently amended, 221.10 as subsequently amended, 221.15 as subsequently amended, 229.10, and 373.15 as subsequently amended of H.B. 2 of the 135th General Assembly, and Section 265.550 of H.B. 33 of the 135th General Assembly as subsequently amended and to repeal Section 751.80 of H.B. 96 of the 136th General Assembly to make appropriations and to provide authorization and conditions for the operation of state programs.

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

SECTION 1. That sections 9.66, 126.65, 149.311, 718.13, 718.84, 3313.6028, 3315.063, 3327.017, 3333.133, 3333.97, 3345.89, 3376.01, 3379.10, 4503.44, 4506.11, 4507.05, 4507.21, 4507.23, 4771.12, 5104.32, 5104.53, 5165.26, 5502.262, 5525.17, 5709.40, 5709.41, 5709.73, and 5709.78 be amended; section 126.65 (5502.75) be amended for the purpose of adopting a new section number as indicated in parentheses; and sections 169.081, 3345.111, 3376.14, 4771.021, and 5709.511 of the Revised Code be enacted to read as follows:

Sec. 9.66. (A) As used in this section:

(1) "Economic development assistance" means all of the following:

(a) The programs and assistance provided or administered by the department of development under Chapters 122. and 166. of the Revised Code and any other section of the Revised Code under which the department provides or administers economic development assistance;

(b) The programs and assistance provided or administered by a political subdivision under Chapters 725. and 1728. and sections 3735.67 to 3735.70, 5709.40 to 5709.43, 5709.61 to 5709.69, 5709.73 to 5709.75, and 5709.77 to 5709.81 of the Revised Code and any other section of the Revised Code under which a political subdivision provides economic development assistance;

(c) Assistance provided under any other section of the Revised Code under which the state or a state agency provides or administers economic development assistance;

(d) The tax credit authorized by section 5725.31, 5729.07, or 5733.42 of the Revised Code.

(2) "Liability" means any of the following:

(a) Any delinquent tax owed the state or a political subdivision of the state;

(b) Any moneys owed the state or a state agency for the administration or enforcement of the environmental laws of the state;

(c) Any other moneys owed the state, a state agency, or a political subdivision of the state that are past due.

"Liability" includes any item described in division (A)(2) of this section that is being contested in a court of law.

(3) "Political subdivision" means any county, municipal corporation, or township of the state.

(4) "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.

(B) A person who applies to the state, a state agency, or a political subdivision for economic development assistance shall indicate on the application for assistance whether the person has any outstanding liabilities owed to the state, a state agency, or a political subdivision. Such a person also shall authorize the state, state agency, or political subdivision to inspect the personal or corporate financial statements of the applicant, including tax records and other similar information not open to public inspection.

(C)(1) Whoever knowingly makes a false statement under division (B) of this section concerning an application for economic development assistance or who fails to provide any information required by that division is ineligible for the assistance applied for and is ineligible for any future economic development assistance from the state, a state agency, or a political subdivision.

(2) Whoever knowingly makes a false statement under division (B) of this section concerning an application for economic development assistance or who fails to provide any information required by that division shall return any moneys received from the state, a state agency, or a political subdivision in connection with that application.

(D) Information submitted to a political subdivision, a port authority created under Chapter 4582. of the Revised Code, or a tax incentive review council created under section 5709.85 of the Revised Code, from an applicant or recipient of economic development assistance, or of any grant, subgrant, exemption, credit, loan, award, cooperative agreement, or other similar and related form of financial assistance, and any information taken for any purpose from that information, is confidential and not a public record under section 149.43 of the Revised Code. However, the political subdivision, port authority, or tax incentive review council may use that information to the extent required to secure approval of an application and to comply with specific mandates imposed under the Revised Code, provided that under no circumstance shall the political subdivision, port authority, or tax incentive review council publicly disclose information, with respect to an applicant or a recipient, whether anonymized or not anonymized, that is not a public record open to public

inspection.

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

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

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

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

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

(c) New building construction costs.

(3) "Owner" of an historic building means a person holding the fee simple interest in the building. "Owner" does not include the state or a state agency, or any political subdivision as defined in section 9.23 of the Revised Code.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(4) The form of rehabilitation tax credit certificates;

(5) Reporting requirements and monitoring procedures;

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

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

(C) The director shall review the applications with the assistance of the state historic



preservation officer and determine whether all of the following criteria are met:

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

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

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

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

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

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

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

(D)(1) If the director determines that an application meets the criteria in division (C) of this section, the director shall conduct a cost-benefit analysis for the historic building that is the subject of the application to determine whether rehabilitation of the historic building will result in a net revenue gain in state and local taxes once the building is used. The director shall consider the results of the cost-benefit analysis in determining whether to approve the application. The director shall also consider the potential economic impact and the regional distributive balance of the credits throughout the state. The director 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 seventy-five million dollars of rehabilitation tax credits for each of fiscal years 2023 and 2024, and for each fiscal year thereafter, but the director may reallocate unused tax credits from a prior fiscal year for new applicants and such reallocated credits shall not apply toward the dollar limit of this division.

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

(4) For rehabilitations with a rehabilitation period not exceeding sixty months as provided in division (A)(8)(b) of this section, a rehabilitation tax credit certificate shall not be issued before a stage of rehabilitation is completed. After all stages of rehabilitation are completed, if the director

cannot determine that the criteria in division (C) of this section are satisfied for all stages of rehabilitations, the director shall certify this finding to the tax commissioner, and any rehabilitation tax credits received by the applicant shall be repaid by the applicant and may be collected by assessment as unpaid tax by the commissioner.

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

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

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

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

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

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

(8) The director shall give consideration for tax credits awarded under this section to

rehabilitations of historic buildings used as a theater before, and intended to be used as a theater after, the rehabilitation. In determining whether to approve an application for such a rehabilitation, the director shall consider the extent to which the rehabilitation will increase attendance at the theater and increase the theater's gross revenue.

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

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

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

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

(G) There is hereby created in the state treasury the historic rehabilitation tax credit operating fund. The director is authorized to charge reasonable application and other fees in connection with the administration of tax credits authorized by this section and sections 5725.151,

5725.34, 5726.52, 5729.17, 5733.47, and 5747.76 of the Revised Code. Any such fees collected shall be credited to the fund and used to pay reasonable costs incurred by the department of development in administering this section and sections 5725.151, 5725.34, 5726.52, 5729.17, 5733.47, and 5747.76 of the Revised Code.

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

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

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

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

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

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

(J) If a tax credit approved under this section between September 13, 2022, and July 1, 2024, is rescinded pursuant to division (D)(5) of this section, the provisions of divisions (I)(1) to (I)(3) of this section apply to any tax credit approved for the same project following a new application.

(K) Notwithstanding sections 5725.151, 5725.34, 5726.52, 5729.17, 5733.47, and 5747.76 of the Revised Code, the certificate owner of a tax credit certificate may claim a tax credit equal to



thirty-five per cent of the dollar amount of qualified rehabilitation expenditures indicated on the certificate if the project for which the certificate was issued is located in a municipal corporation with a population of less than three hundred thousand or in the unincorporated area of a township.

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

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

Sec. 169.081. (A) Notwithstanding division (I)(4) of section 169.08 of the Revised Code, attorney unclaimed funds and interest earned thereon that are first reported to the director under section 169.03 of the Revised Code on or before January 1, 2016, and that are deemed abandoned and escheat to the state on January 1, 2026, shall remain in the custody of, or remain eligible for claim by, the director of the Ohio access to justice foundation under division (A) of section 169.052 of the Revised Code. Such funds shall continue to be subject to section 169.052 of the Revised Code until January 1, 2036, after which all property rights, legal title to, and ownership of those funds and interest earned thereon vest solely in the Ohio access to justice foundation.

(B) This section does not apply to attorney unclaimed funds and interest earned thereon that are first reported to the director under section 169.03 of the Revised Code after January 1, 2016. Such funds are subject to division (I), other than division (I)(1), of section 169.08 of the Revised Code, which may be offset by an appropriation to the Ohio access to justice foundation under division (C) of this section.

(C) The general assembly may appropriate funds to the Ohio access to justice foundation each biennium to offset attorney unclaimed funds and interest earned thereon that are deemed abandoned and escheat to the state pursuant to division (I), other than division (I)(1), of section 169.08 of the Revised Code. Such funds shall not be subject to section 169.052 of the Revised Code.

Sec. 718.13. (A) Any information gained as a result of returns, investigations, hearings, or verifications required or authorized by this chapter or by a charter or ordinance of a municipal corporation levying an income tax pursuant to this chapter is confidential and not a public record under section 149.43 of the Revised Code, and no person shall access or disclose such information except in accordance with a proper judicial order or in connection with the performance of that person's official duties or the official business of the municipal corporation as authorized by this chapter or the charter or ordinance authorizing the levy. The tax administrator of the municipal



corporation or a designee thereof may furnish copies of returns filed or otherwise received under this chapter and other related tax information to the internal revenue service, the tax commissioner, and tax administrators of other municipal corporations.

(B) This section does not prohibit a municipal corporation from publishing or disclosing statistics in a form that does not disclose information with respect to particular taxpayers.

(C) A municipal corporation may provide tax information related to municipal income tax revenues derived from a transformational major sports facility mixed-use project district, as authorized under section 123.281 of the Revised Code, to the department of taxation and the fiscal officer of a governmental agency, as defined in division (F) of section 123.28 of the Revised Code, that owns, or holds a sufficient ownership in, a major sports facility located within the territorial boundaries of a transformational major sports facility mixed-use project district.

Sec. 718.84. (A) Any information gained as a result of returns, investigations, hearings, or verifications required or authorized by sections 718.80 to 718.95 of the Revised Code is confidential and not a public record under section 149.43 of the Revised Code, and no person shall disclose such information, except for official purposes, in accordance with a proper judicial order, or as provided in section 4123.271 or 5703.21 of the Revised Code. The tax commissioner may furnish the internal revenue service with copies of returns filed. This section does not prohibit the publication of statistics in a form which does not disclose information with respect to particular taxpayers.

(B) In May and December of each year, the tax commissioner shall provide each tax administrator with the following information for every taxpayer that had municipal taxable income apportionable to the municipal corporation under this chapter on tax returns filed with the commissioner under sections 718.80 to 718.95 of the Revised Code in the preceding five or seven months, respectively:

- (1) The taxpayer's name, address, and federal employer identification number;
- (2) The taxpayer's apportionment ratio for, and amount of municipal taxable income apportionable to, the municipal corporation pursuant to section 718.82 of the Revised Code;
- (3) The amount of any pre-2017 net operating loss carryforward utilized by the taxpayer;
- (4) Whether the taxpayer requested that any overpayment be carried forward to a future taxable year;
- (5) The amount of any credit claimed under section 718.94 of the Revised Code.

(C) Not later than thirty days after each distribution made to municipal corporations under section 718.83 of the Revised Code, the tax commissioner shall provide to each municipal corporation a report stating the name and federal identification number of every taxpayer that made estimated payments that are attributable to the municipal corporation and the amount of each such taxpayer's estimated payment.

(D) Not later than the thirty-first day of January of each year, every municipal corporation having taxpayers that have made the election allowed under section 718.80 of the Revised Code shall provide to the tax commissioner, in a format prescribed by the commissioner, the name and

mailing address of up to two persons to whom the municipal corporation requests that the commissioner send the information described in divisions (B) and (C) of this section. The commissioner shall not provide such information to any person other than a person who is designated to receive the information under this section and who is employed by the municipal corporation or by a tax administrator, as defined in section 718.01 of the Revised Code, that administers the municipal corporation's income tax, except as may otherwise be provided by law.

(E)(1) The tax commissioner may adopt rules that further govern the terms and conditions under which tax returns filed with the commissioner under this chapter, and any other information gained in the performance of the commissioner's duties prescribed by this chapter, shall be available for inspection by properly authorized officers, employees, or agents of the municipal corporations to which the taxpayer's net profit is apportioned under section 718.82 of the Revised Code.

(2) As used in this division, "properly authorized officer, employee, or agent" means an officer, employee, or agent of a municipal corporation who is authorized by charter or ordinance of the municipal corporation to view or possess information referred to in section 718.13 of the Revised Code.

(F)(1) If, upon receiving the information described in division (B) of section 718.91 of the Revised Code or division (B) or (C) of this section, a municipal corporation discovers that it has additional information in its possession that could result in a change to a taxpayer's tax liability, the municipal corporation may refer the taxpayer to the tax commissioner for an audit. Such referral shall be made on a form prescribed by the commissioner and shall include any information that forms the basis for the referral.

(2) Upon receipt of a referral under division (F)(1) of this section, the commissioner shall review the referral and may conduct an audit of the taxpayer that is the subject of the referral based on the information in the referral and any other relevant information available to the commissioner.

(3) Nothing in division (F) of this section shall be construed as forming the sole basis upon which the commissioner may conduct an audit of a taxpayer.

(4) Nothing in this chapter shall prohibit a municipal corporation from filing a writ of mandamus if the municipal corporation believes that the commissioner has violated the commissioner's fiduciary duty as the administrator of the tax levied by the municipal corporation.

Sec. 3313.6028. (A)(1) As used in Title XXXIII of the Revised Code, "science of reading" means an interdisciplinary body of scientific evidence that:

- (a) Informs how students learn to read and write proficiently;
- (b) Explains why some students have difficulty with reading and writing;
- (c) Indicates that all students benefit from explicit and systematic instruction in phonemic awareness, phonics, vocabulary, fluency, comprehension, and writing to become effective readers;
- (d) Does not rely on any model of teaching students to read based on meaning, structure and syntax, and visual cues, including a three-cueing approach.

(2) As used in this section, "three-cueing approach" means any model of teaching students to

read based on meaning, structure and syntax, and visual cues.

(B) The department of education and workforce shall establish a list of high-quality core curriculum and instructional materials in English language arts, and a list of evidence-based reading intervention programs, that are aligned with the science of reading and strategies for effective literacy instruction.

(C) Beginning not later than the 2024-2025 school year, each school district, community school established under Chapter 3314. of the Revised Code, and STEM school established under Chapter 3326. of the Revised Code, shall use core curriculum and instructional materials in English language arts in each of grades pre-kindergarten to five and evidence-based reading intervention programs in each of grades pre-kindergarten to twelve only from the lists established under division (B) of this section. Except as provided in division (D) of this section, no district or school shall use any core curriculum, instructional materials, or intervention program in grades pre-kindergarten to five that use the three-cueing approach to teach students to read.

(D) A district or school may apply to the department for a waiver on an individual student basis to use curriculum, instructional materials, or an intervention program in grades pre-kindergarten through five that uses the three-cueing approach to teach students to read, except as follows:

(1) No student for whom a reading improvement and monitoring plan has been developed under division (C) of section 3313.608 of the Revised Code shall be eligible for a waiver.

(2) If a student has an individualized education program that explicitly indicates the three-cueing approach is appropriate for the student's learning needs, the student shall not be required to have a waiver.

In determining whether to approve a waiver requested under this section, the department shall consider the performance of the student's district or school on the state report card issued under section 3302.03 of the Revised Code, including on the early literacy component prescribed under division (D)(3)(e) of that section.

(E)(1) The department shall identify vendors that provide professional development to educators, including pre-service teachers and faculty employed by educator preparation programs, on the use of high-quality core curriculum and instructional materials and reading intervention programs on the lists established under division (B) of this section.

(2) A professional development committee established under section 3319.22 of the Revised Code shall qualify any completed professional development coursework provided by a vendor described in division (E)(1) of this section to count towards professional development coursework requirements for teacher licensure renewal.

(3) A professional development committee shall permit a teacher to apply any hours earned over the minimum amount of hours required for professional development coursework for teacher licensure renewal under division (E)(2) of this section to the next renewal period for that license.

(F) Not later than the thirtieth day of June of each year, the department shall prepare and

issue a report regarding the implementation of this section, including by districts and schools. The department shall provide the report to the governor, and, in accordance with section 101.68 of the Revised Code, to the general assembly.

Sec. 3315.063. No board of education of any city, local, exempted village, or joint vocational school district shall expend more than fifteen per cent of the board's annual operating budget on administrative salaries and benefits and other costs associated with the district's administrative offices.

Sec. 3327.017. (A) As used in this section:

(1) "Eligible student" has the same meaning as in section 3327.016 of the Revised Code.

(2) "Mass transit system" has the same meaning as in section 4511.78 of the Revised Code.

(3) "School district student" means a resident student enrolled in the city, local, or exempted village school district.

(B) No city, local, or exempted village school district shall provide or arrange for transportation for any eligible student enrolled in any of grades kindergarten through eight in a community school established under Chapter 3314. of the Revised Code or chartered nonpublic school to and from school using vehicles operated by a mass transit system, unless the district enters into an agreement with that school authorizing such transportation. An agreement under division (B) of this section shall not be effective unless both the school district and community or chartered nonpublic school approve it.

(C) A city, local, or exempted village school district that elects to provide or arrange for transportation for any eligible student enrolled in any of grades nine through twelve in a community or chartered nonpublic school to and from school using vehicles operated by a mass transit system shall ensure that the student is assigned to a route that does not require the student to make more than one transfer. ~~With respect to a mass transit system with a central transfer hub~~

(D)(1) Beginning July 1, 2026, with respect to a city, local, or exempted village school district that is located in a county that has a population between five hundred thirty thousand and five hundred forty thousand according to the most recent federal decennial census, ~~the city, local, or exempted village~~ and has a mass transit system located in that same county, the school district may use vehicles operated by the mass transit system to transport any of the following to and from school:

(a) Eligible students enrolled in any of grades nine through twelve in a community or chartered nonpublic school;

(b) School district students enrolled in any of grades nine through twelve.

(2) A school district that uses a mass transit system in accordance with division (D)(1) of this section shall ensure ~~that both of the following:~~

(a) Each student is assigned to a route that does not require the student to make more than one transfer.

(b) That any transfer does not occur at the central transfer hub for the mass transit system.



Sec. 3333.133. (A) An individual who meets all of the following requirements may apply for participation in the rural practice incentive program:

(1) The individual is a citizen of the United States, a national of the United States, or a permanent resident of the United States.

(2) The individual either:

(a) Is a student enrolled in the final year of law school; or

(b) Has been admitted to the practice of law in this state by the Ohio supreme court for less than twelve years and remains in good standing.

(3) The individual is not enrolled in the public service loan forgiveness program, 34 C.F.R. 685.219, or the "John R. Justice Prosecutors and Defenders Incentive Act of 2008," 34 U.S.C. 10671 et seq.

(B) An application for participation in the rural practice incentive program shall be submitted to the chancellor of higher education on a form that the chancellor shall prescribe. The individual shall submit the following information with an application:

(1) The individual's name, permanent address or address at which the individual is currently residing if different from the permanent address, and telephone number;

(2) The law school the individual is attending or attended, the dates of attendance, and verification of attendance;

(3) The individual's employer, as applicable;

(4) A summary and verification of the educational expenses for which the individual seeks reimbursement under the program;

(5) Verification that the individual has been admitted to the practice of law in this state for less than ~~eight~~twelve years by the Ohio supreme court and remains in good standing, unless the individual is a student;

(6) Verification the individual is a citizen of the United States, a national of the United States, or a permanent resident of the United States.

Sec. 3333.97. (A) As used in this section, "state institution of higher education" and "state university" have the same meanings as in section 3345.011 of the Revised Code.

(B) The chancellor of higher education shall do all of the following:

(1) Determine and provide the criteria for approving accelerated ~~ninety-hour~~ninety semester credit hour degree programs established under the accelerated college and career pathways program established under section 3345.89 of the Revised Code;

(2) Provide technical assistance to each state university during the development of accelerated ~~ninety-hour~~ninety semester credit hour degree programs and aligned model college credit plus pathways as required under section 3345.89 of the Revised Code;

(3) Identify how students can count credit earned in high school, a nontraditional training program, another state institution of higher education, or work experiences as part of the ~~ninety-hour~~ninety semester credit hour degree programs at a state university. Each state university shall

accept credit from incoming students that meet the criteria under this division.

(4) Annually publish on the chancellor's web site all of the following:

(a) Each ~~ninety-hour~~ninety semester credit hour degree program offered by a state university;

(b) The number of students participating in each ~~ninety-hour~~ninety semester credit hour degree program;

(c) The number of students that complete each ~~ninety-hour~~ninety semester credit hour degree program;

(d) Any additional information as determined by the chancellor.

Sec. 3345.111. Each state institution of higher education, as defined in section 3345.011 of the Revised Code, shall submit to the chancellor of higher education and the department of administrative services each report the state institution receives from an Ohio building or fire code inspection of an existing building or structure under the control of the state institution or a private entity on behalf of the state institution. The department of administrative services shall post a copy of each submitted report in a prominent location on its publicly accessible web site. If an inspection report identifies any issues in a building or structure requiring remediation, the department shall prepare and post to its web site, alongside the report, an estimate of the cost to conduct the remediation.

Sec. 3345.89. (A) As used in this section:

(1) "College credit plus pathways" means the pathways developed under section 3365.13 of the Revised Code.

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

(B) The accelerated college and career pathways program is established. Under the program, each state university shall establish at least one accelerated ~~ninety-hour~~ninety semester credit hour degree program aligned to an in-demand career area by the 2027-2028 academic year. Each state university shall determine the number and types of accelerated degrees to be offered. Each state university shall do all of the following:

(1) Include accelerated ~~ninety-hour~~ninety semester credit hour degree programs in course and program catalogues;

(2) Ensure that accelerated ~~ninety-hour~~ninety semester credit hour degree programs are properly accredited and meet the requirements for reduced credit hour degree programs. The chancellor of higher education shall approve each accelerated ~~ninety-hour~~ninety semester credit hour degree program developed by a state university that meets the requirements established under section 3333.97 of the Revised Code.

(3) Work collaboratively with local and regional business community partners to identify in-demand career areas during the development of accelerated ~~ninety-hour~~ninety semester credit hour degree programs.

(4) Report to the chancellor all of the following:

(a) The accelerated ~~ninety-hour~~ninety semester credit hour degree programs the state university offers;

(b) The number of students participating in each program;

(c) The number of students that complete each program;

(d) Any additional information required by the chancellor under section 3333.97 of the Revised Code.

(C)(1) Each state university shall develop, in consultation with local and regional primary and secondary education partners, model college credit plus pathways that are aligned with the accelerated ~~ninety-hour~~ninety semester credit hour degree programs offered by the state university and regional and state workforce needs.

(2) Each public and participating nonpublic secondary school shall include the model college credit plus pathways developed under division (C)(1) of this section in the information required to be provided to students and parents under section 3365.04 of the Revised Code.

(D) The chancellor shall not distribute state share of instruction funds to a state university in any fiscal year in which it does not comply with this section, as determined by the chancellor.

Sec. 3376.01. As used in this chapter:

(A) "Athlete agent" means an individual who holds a current and valid certificate of registration issued under section 4771.08 of the Revised Code or certificate of convenience issued under section 4771.09 of the Revised Code.

(B) "Institutional marketing associate" means any third-party entity that enters into a contract with, or otherwise acts on behalf of, a state institution of higher education, private college, or an institution's or college's intercollegiate athletics department. "Institutional marketing associate" does not include either of the following:

(1) A state institution of higher education, private college, athletic association, conference, or other group or organization with authority over intercollegiate athletics;

(2) A staff member, employee, officer, director, manager, or owner of any of the entities described under division (B)(1) of this section.

(C) "Official team activities" means all games, practices, exhibitions, scrimmages, team appearances, team photograph sessions, sports camps sponsored by a state institution of higher education or private college, and other team-organized activities, regardless of whether the activity takes place on or off campus, including individual photograph sessions and news media interviews.

(D) "State institution of higher education" has the same meaning as in section 3345.011 of the Revised Code.

(E) "Student-athlete" means an individual who is eligible to participate in, participates in, or has participated in intercollegiate athletics for a state institution of higher education or private college. "Student-athlete" does not include an individual who participates in intramural athletics at a state institution of higher education or private college or who participates in professional athletics.

(F) "Third-party entity" means any individual or entity, including an athlete agent, other than

a state institution of higher education, private college, athletic association, conference, or other group or organization with authority over intercollegiate athletics.

(G) "Private college" has the same meaning as in section 3365.01 of the Revised Code.

(H) "Personal services" means services performed by a student-athlete to which both of the following apply:

(1) The services are nondelegable obligations for which the student-athlete cannot substitute another individual to fulfill the duties agreed upon by the student-athlete under the contract, and the services must be rendered personally by that student-athlete.

(2) The services involve skill-based or talent-based performance by the student-athlete, and the contract is formed due to the student-athlete's specific athletic ability, status as a student-athlete, public persona, or brand recognition.

(I) "Name, image, or likeness" includes personal services.

Sec. 3376.14. (A) No person shall enter into a contract with a student-athlete who participates in intercollegiate athletics that provides compensation to the student-athlete for use of the student-athlete's name, image, or likeness if the contract does any of the following:

(1) Remains in effect beyond the date the student-athlete is no longer eligible to participate in intercollegiate athletics;

(2) Requires the student-athlete to provide as consideration either of the following:

(a) Any compensation the student-athlete may earn after the student-athlete is no longer eligible to participate in intercollegiate athletics for use of the student-athlete's name, image, or likeness;

(b) Rights associated with the use of the student-athlete's name, image, or likeness after the student-athlete is no longer eligible to participate in intercollegiate athletics.

(3) Requires any litigation, arbitration, or other dispute resolution process arising from the contract to occur in another state.

(B) A contract that provides a student-athlete with compensation for use of the student-athlete's name, image, or likeness shall require any litigation, arbitration, or other dispute resolution process arising from the contract to take place in Ohio and be governed by Ohio law.

(C) The parties to any contract that provides a student-athlete with compensation for use of the student-athlete's name, image, or likeness shall ensure that the contract complies with this section.

(D) The parties to any contract involving an individual who becomes a student-athlete by transferring to a state institution of higher education or private college located in this state from an educational institution located outside this state shall ensure that any contract to which both of the following apply complies with this section:

(1) The contract provides the individual with compensation for use of the individual's name, image, or likeness.

(2) The contract is in effect on the date of the transfer and is to continue in effect at the new



state institution of higher education or private college.

(E) A contract entered into in violation of this section is void.

Sec. 3379.10. (A) Recognizing this state's responsibility to foster culture and the arts and to encourage the development of artists and craftspersons, the general assembly declares it a policy of this state that a portion of the money to be spent by state agencies on the construction or renovation of public buildings be spent on the acquisition of works of art to be placed in or on such buildings. In pursuit of this policy, there is hereby established the per cent for arts program, under which quality works of art are to be sold to such agencies by the Ohio arts council and, in the process, qualified professional artists are to be recognized.

(B) As used in this section:

(1) "Appropriation" does not include a reappropriation.

(2) "Proceeds" does not include the proceeds of bonds, notes, or other obligations issued in anticipation of the issuance of, or to refund, other bonds, notes, or other obligations.

(3) "Public building" means any building, facility, structure, or park built or renovated using state money, including any publicly owned lands or space surrounding or integral to the building, facility, structure, or park but not including:

(a) Parking lots, sidewalks, maintenance sheds, bridges, tunnels, sewers, trails, fishponds and fishways, or warehouses, unless such structures are adjuncts of the principal element of the project;

(b) Buildings of a temporary nature;

(c) Projects to correct any deficiencies or violations of a building or housing code enacted by law;

(d) Highway construction.

(4) "Renovation" does not include a project of which the principal purpose is the rehabilitation of plumbing, heating, ventilating, air conditioning, or electrical systems.

(5) "State agency" has the same meaning as in section 1.60 of the Revised Code and includes a state university or college, a community college established under Chapter 3354. of the Revised Code, or a technical college established under Chapter 3357. of the Revised Code.

(6) "Work of art" includes all forms of original creations of visual art, including, but not limited to:

(a) Paintings, including all media and both portable and permanently affixed works of art such as murals;

(b) Sculpture, including bas-relief, high relief, mobile, fountain, kinetic, environmental, electronic, and in-the-round sculpture;

(c) Prints, calligraphy, clay, drawings, stained glass, mosaics, photographs, fiber and textiles, wood, metal, plastics, and other materials or combination of materials;

(d) Mixed media, including any combination of forms of media.

~~(C) Except (C)(1) Beginning on the effective date of this amendment, except as otherwise provided in division (D)(E) of this section, whenever more than four million dollars of state money,~~

whether obtained from the sale of bonds or otherwise, is to be spent by a state agency on the construction or renovation of a public building, the agency that contracts for the construction or renovation, consistent with division ~~(G)~~(H) of this section, shall contract with the council ~~to use one per cent of the state money appropriated for the project or, if applicable, one per cent of the nonappropriated state proceeds of bonds, notes, or other obligations authorized to be sold for the project,~~ to purchase works of art from the council for display in or on the public building and to make related outlays under division ~~(E)~~(F) of this section using the lesser of the following:

(a) One per cent of the state money appropriated for the project or, if applicable, one per cent of the nonappropriated state proceeds of bonds, notes, or other obligations authorized to be sold for the project;

(b) Two hundred thousand dollars.

(2) The calculation of whether more than four million dollars is to be spent shall not be cumulative but shall be based on the amount of each appropriation or each designation of nonappropriated state proceeds of bonds, notes, or other obligations authorized to be sold for a project.

(D) The council, subject to the approval of the director of budget and management, shall fix the prices at which it sells works of art for the project to the state agency contracting for construction or renovation. ~~The calculation of whether more than four million dollars is to be spent shall not be cumulative but shall be based on the amount of each appropriation or each designation of nonappropriated state proceeds of bonds, notes, or other obligations authorized to be sold for a project.~~

~~(D)~~(1) Notwithstanding division (C) of this section, the director of budget and management, after consulting with the council about the matter, may determine that no state money, or a percentage less than one per cent of the amount specified in that division, shall be spent to purchase works of art from the council and to make related outlays under division ~~(E)~~(F) of this section if the director of budget and management feels that works of art would be out of place in or on the public building, that there will be little opportunity for public appreciation of works of art in or on the public building, that the value of some features or characteristics inherent in the architectural design of the public building should apply toward the one per cent requirement, or that the public building is or will be amply supplied with works of art even without works of art purchased from the council under division (C) of this section. The director shall make all final decisions with regard to whether and to what extent a construction or renovation project is subject to division (C) or ~~(D)~~(E) of this section.

(2) Not later than forty-five days after the effective date of a section of an act providing that more than four million dollars of state money is to be spent by a state agency on the construction or renovation of a public building, the director of budget and management shall prepare a preliminary report listing each appropriation and each designation of nonappropriated state proceeds of more than four million dollars for the construction or renovation of a public building, and indicating the

amount of the appropriation or designation that shall be spent for the per cent for arts program. The amount specified to be spent for the per cent for arts program amount shall take into account any determination made by the director under division ~~(D)(4)(E)(1)~~ of this section. The director shall send a copy of the preliminary report to the council and to each state agency that received an appropriation or nonappropriated state proceeds of more than four million dollars for the construction or renovation of a public building under the act.

(3) Not later than thirty days after the director sends the preliminary report required under division ~~(D)(2)(E)(2)~~ of this section, a state agency may deliver to the director of budget and management a request for the director to make a determination under division ~~(D)(4)(E)(1)~~ of this section or to reconsider a determination made under that division. If the director approves the request, the director shall revise the preliminary report consistent with the approved request. Not later than forty-five days after sending a preliminary report, the director shall send a final report to the council and to each state agency referred to in division ~~(D)(2)(E)(2)~~ of this section.

~~(E)(4)(F)(1)~~ Where appropriated state money will be used to purchase works of art from the council under division (C) or ~~(D)(E)~~ of this section, the state agency that has contracted to purchase the works of art shall make payment to the council for the works of art and related costs as follows:

(a) The state agency shall encumber sufficient money to pay for the purchase and installation of the works of art and shall authorize the council to make payments against those encumbrances for the purchase and installation of the works of art. The council shall use the encumbered money to acquire and install the works of art.

(b) If the council expects to make expenditures in connection with the selection of artists for a specific project, including expenditures for printing or for jurors, the council shall estimate the amount of such expenditures it expects to make and certify that amount to the state agency and to the director of budget and management. Upon determining that there is an unobligated balance in an appropriation for the state agency that may be used for the purpose, the director of budget and management shall transfer the amount certified from the appropriation to the per cent for art acquisitions fund, which is hereby created in the state treasury, on an intrastate transfer voucher. The fund shall be used by the council to pay costs it incurs in connection with the selection of artists for specific projects, including costs for printing and for jurors.

All amounts encumbered or transferred under division ~~(E)(4)(a)(F)(1)(a)~~ or (b) of this section shall be applied toward the percentage requirement of division (C) or ~~(D)(E)~~ of this section.

(2) Where nonappropriated state proceeds of bonds, notes, or other obligations will be used to purchase works of art from the council under division (C) or ~~(D)(E)~~ of this section, the state agency that has contracted to purchase the works of art shall make payment to the council for the works of art and related costs as follows:

(a) The council shall submit to the state agency invoices requesting payment for the purchase and installation of the works of art.

(b) If the council expects to make expenditures in connection with the selection of artists for

a specific project, including expenditures for printing or for jurors, the council shall estimate the amount of such expenditures it expects to make and submit to the state agency invoices requesting payment in that amount. The state agency shall promptly remit payment to the council in the amounts of all such invoices. Such remittances shall be deposited in the state treasury to the credit of the per cent for art acquisitions fund.

All amounts remitted under this division shall be applied toward the percentage requirement of division (C) or ~~(D)~~(E) of this section.

~~(F)~~(G) The council shall consult with the chief executive officer, or the officer's designee, of either the state agency spending state money on the construction or renovation or the state agency or agencies occupying or to occupy a public building for which the council will supply a work of art, or both, before making decisions about the following:

- (1) Which works of art will be purchased and on which sites they will be placed;
- (2) Which artists, if any, will be commissioned to create a work of art;
- (3) The sale, exchange, and disposition of works of art used in the program.

~~(G)~~(H) The council shall make all final decisions in regard to the matters described in divisions ~~(F)~~(H)~~(I)~~(G)(1) to (3) of this section.

~~(H)~~(I) Each state agency that has purchased works of art from the council under division (C) or ~~(D)~~(E) of this section shall maintain the works of art and pay the costs of maintenance. Money spent by the agency for maintenance of the works of art shall not be applied toward the percentage requirement of division (C) or ~~(D)~~(E) of this section.

Sec. 4503.44. (A) As used in this section and in section 4511.69 of the Revised Code:

(1) "Person with a disability that limits or impairs the ability to walk" means any person who, as determined by a health care provider, meets any of the following criteria:

- (a) Cannot walk two hundred feet without stopping to rest;
- (b) Cannot walk without the use of, or assistance from, a brace, cane, crutch, another person, prosthetic device, wheelchair, or other assistive device;
- (c) Is restricted by a lung disease to such an extent that the person's forced (respiratory) expiratory volume for one second, when measured by spirometry, is less than one liter, or the arterial oxygen tension is less than sixty millimeters of mercury on room air at rest;
- (d) Uses portable oxygen;
- (e) Has a cardiac condition to the extent that the person's functional limitations are classified in severity as class III or class IV according to standards set by the American heart association;
- (f) Is severely limited in the ability to walk due to an arthritic, neurological, or orthopedic condition;
- (g) Is blind, legally blind, or severely visually impaired.

(2) "Organization" means any private organization or corporation, or any governmental board, agency, department, division, or office, that, as part of its business or program, transports persons with disabilities that limit or impair the ability to walk on a regular basis in a motor vehicle



that has not been altered for the purpose of providing it with accessible equipment for use by persons with disabilities. This definition does not apply to division (I) of this section.

(3) "Health care provider" means a physician, physician assistant, advanced practice registered nurse, optometrist, or chiropractor as defined in this section except that an optometrist shall only make determinations as to division (A)(1)(g) of this section.

(4) "Physician" means a person licensed to practice medicine or surgery or osteopathic medicine and surgery under Chapter 4731. of the Revised Code.

(5) "Chiropractor" means a person licensed to practice chiropractic under Chapter 4734. of the Revised Code.

(6) "Advanced practice registered nurse" means a certified nurse practitioner, clinical nurse specialist, certified registered nurse anesthetist, or certified nurse-midwife who holds a certificate of authority issued by the board of nursing under Chapter 4723. of the Revised Code.

(7) "Physician assistant" means a person who is licensed as a physician assistant under Chapter 4730. of the Revised Code.

(8) "Optometrist" means a person licensed to engage in the practice of optometry under Chapter 4725. of the Revised Code.

(9) "Removable windshield placard" includes a standard removable windshield placard, a temporary removable windshield placard, or a permanent removable windshield placard, unless otherwise specified.

(B)(1) An organization, or a person with a disability that limits or impairs the ability to walk, may apply for the registration of any motor vehicle the organization or person owns or leases. When an adaptive mobility vehicle is owned or leased by someone other than a person with a disability that limits or impairs the ability to walk, the owner or lessee may apply to the registrar of motor vehicles or a deputy registrar for registration under this section. The application for registration of a motor vehicle owned or leased by a person with a disability that limits or impairs the ability to walk shall be accompanied by a signed statement from the applicant's health care provider certifying that the applicant meets at least one of the criteria contained in division (A)(1) of this section and that the disability is expected to continue for more than six consecutive months. The application for registration of an adaptive mobility vehicle that is owned by someone other than a person with a disability that limits or impairs the ability to walk shall be accompanied by such documentary evidence of vehicle specifications or alterations as the registrar may require by rule.

(2) When an organization, a person with a disability that limits or impairs the ability to walk, or a person who does not have a disability that limits or impairs the ability to walk but owns a motor vehicle that has been altered for the purpose of providing it with accessible equipment for a person with a disability that limits or impairs the ability to walk first submits an application for registration of a motor vehicle under this section and every fifth year thereafter, the organization or person shall submit a signed statement from the applicant's health care provider, a completed application, and any required documentary evidence of vehicle specifications or alterations as provided in division

(B)(1) of this section, and also a power of attorney from the owner of the motor vehicle if the applicant leases the vehicle. Upon submission of these items, the registrar or deputy registrar shall issue to the applicant appropriate vehicle registration and a set of license plates and validation stickers, or validation stickers alone when required by section 4503.191 of the Revised Code. In addition to the letters and numbers ordinarily inscribed thereon, the license plates shall be imprinted with the international symbol of access. The license plates and validation stickers shall be issued upon payment of the regular license fee as prescribed under section 4503.04 of the Revised Code and any motor vehicle tax levied under Chapter 4504. of the Revised Code, and the payment of a service fee equal to the amount established under section 4503.038 of the Revised Code.

(C)(1) A person with a disability that limits or impairs the ability to walk may apply to the registrar for a removable windshield placard by completing and signing an application provided by the registrar.

(2) The person shall include with the application a prescription from the person's health care provider prescribing such a placard for the person based upon a determination that the person meets at least one of the criteria contained in division (A)(1) of this section. The health care provider shall state on the prescription the length of time the health care provider expects the applicant to have the disability that limits or impairs the person's ability to walk. If the length of time the applicant is expected to have the disability is six consecutive months or less, the applicant shall submit an application for a temporary removable windshield placard. If the length of time the applicant is expected to have the disability is permanent, the applicant shall submit an application for a permanent removable windshield placard. All other applicants shall submit an application for a standard removable windshield placard.

(3) In addition to one placard or one or more sets of license plates, a person with a disability that limits or impairs the ability to walk is entitled to one additional placard, but only if the person applies separately for the additional placard, states the reasons why the additional placard is needed, and the registrar, in the registrar's discretion determines that good and justifiable cause exists to approve the request for the additional placard.

(4) An organization may apply to the registrar of motor vehicles for a standard removable windshield placard by completing and signing an application provided by the registrar. The organization shall comply with any procedures the registrar establishes by rule. The organization shall include with the application documentary evidence that the registrar requires by rule showing that the organization regularly transports persons with disabilities that limit or impair the ability to walk.

(5) The registrar or deputy registrar shall issue to an applicant a standard removable windshield placard, a temporary removable windshield placard, or a permanent removable windshield placard, as applicable, upon receipt of all of the following:

- (a) A completed and signed application for a removable windshield placard;
- (b) The accompanying documents required under division (C)(2) or (4) of this section;

(c) Payment of a service fee equal to the amount established under section 4503.038 of the Revised Code for a standard removable windshield placard or a temporary removable windshield placard, or payment of fifteen dollars for a permanent removable windshield placard.

(6) The removable windshield placard shall display the date of expiration on both sides of the placard, or the word "permanent" if the placard is a permanent removable windshield placard, and shall be valid until expired, revoked, or surrendered. Except for a permanent removable windshield placard, which has no expiration, a removable windshield placard expires on the earliest of the following two dates:

(a) The date that the person issued the placard is expected to no longer have the disability that limits or impairs the ability to walk, as indicated on the prescription submitted with the application for the placard;

(b) Ten years after the date of issuance on the placard.

In no case shall a removable windshield placard be valid for a period of less than sixty days.

(7) Standard removable windshield placards shall be renewable upon application and upon payment of a service fee equal to the amount established under section 4503.038 of the Revised Code. The registrar shall provide the application form and shall determine the information to be included thereon.

(8) The registrar shall determine the form and size of each type of the removable windshield placard, the material of which it is to be made, any differences in color between each type of placard to make them readily identifiable, and any other information to be included thereon, and shall adopt rules relating to the issuance, expiration, revocation, surrender, and proper display of such placards. A temporary removable windshield placard shall display the word "temporary" in letters of such size as the registrar shall prescribe. Any placard issued after October 14, 1999, shall be manufactured in a manner that allows the expiration date of the placard to be indicated on it through the punching, drilling, boring, or creation by any other means of holes in the placard.

(9) At the time a removable windshield placard is issued to a person with a disability that limits or impairs the ability to walk, the registrar or deputy registrar shall enter into the records of the bureau of motor vehicles the last date on which the person will have that disability, as indicated on the accompanying prescription. For a standard removable windshield placard, not less than thirty days prior to that date and any renewal dates, the bureau shall send a renewal notice to that person at the person's last known address as shown in the records of the bureau, informing the person that the person's removable windshield placard will expire on the indicated date, and that the person is required to renew the placard by submitting to the registrar or a deputy registrar another prescription, and by complying with the renewal provisions. If such a prescription is not received by the registrar or a deputy registrar by that date, the placard issued to that person expires and no longer is valid, and this fact shall be recorded in the records of the bureau.

(10) At least once every year, on a date determined by the registrar, the bureau shall examine the records of the office of vital statistics, located within the department of health, that pertain to

deceased persons, and also the bureau's records of all persons who have been issued removable windshield placards. If the records of the office of vital statistics indicate that a person to whom a removable windshield placard has been issued is deceased, the bureau shall cancel that placard, and note the cancellation in its records.

The office of vital statistics shall make available to the bureau all information necessary to enable the bureau to comply with division (C)(10) of this section.

(11) Nothing in this section shall be construed to require a person or organization to apply for a removable windshield placard or accessible license plates if the accessible license plates issued to the person or organization under prior law have not expired or been surrendered or revoked.

(D) Any active-duty member of the armed forces of the United States, including the reserve components of the armed forces and the national guard, who has an illness or injury that limits or impairs the ability to walk may apply to the registrar or a deputy registrar for a temporary removable windshield placard. With the application, the person shall present evidence of the person's active-duty status and the illness or injury. Evidence of the illness or injury may include a current department of defense convalescent leave statement, any department of defense document indicating that the person currently has an ill or injured casualty status or has limited duties, or a prescription from any health care provider prescribing the placard for the applicant. Upon receipt of the application and the necessary evidence, the registrar or deputy registrar shall issue the applicant the temporary removable windshield placard without the payment of any service fee.

(E) If an applicant for a removable windshield placard is a veteran of the armed forces of the United States whose disability, as defined in division (A)(1) of this section, is service-connected, the registrar or deputy registrar, upon receipt of the application, presentation of a signed statement from the applicant's health care provider certifying the applicant's disability, and presentation of such documentary evidence from the department of veterans affairs that the disability of the applicant meets at least one of the criteria identified in division (A)(1) of this section and is service-connected as the registrar may require by rule, but without the payment of any service fee, shall issue the applicant a removable windshield placard that is valid until expired, surrendered, or revoked.

(F)(1) Upon a conviction of a violation of division (H) or (I) of this section, the court shall report the conviction, and send the placard, if available, to the registrar, who thereupon shall revoke the privilege of using the placard and send notice in writing to the placardholder at that holder's last known address as shown in the records of the bureau, and the placardholder shall return the placard if not previously surrendered to the court, to the registrar within ten days following mailing of the notice.

(2) Whenever a person to whom a removable windshield placard has been issued moves to another state, the person shall surrender the placard to the registrar; and whenever an organization to which a placard has been issued changes its place of operation to another state, the organization shall surrender the placard to the registrar.

(3) If a person no longer requires a permanent removable windshield placard, the person



shall notify and surrender the placard to the registrar or deputy registrar within ten days of no longer requiring the placard. The person may still apply for a standard removable windshield placard or temporary removable windshield placard, if applicable.

(G) Subject to division (F) of section 4511.69 of the Revised Code, the operator of a motor vehicle displaying a removable windshield placard or the accessible license plates authorized by this section is entitled to park the motor vehicle in any accessible parking location reserved for persons with disabilities that limit or impair the ability to walk.

(H) No person or organization that is not eligible for the issuance of license plates or any placard under this section shall willfully and falsely represent that the person or organization is so eligible.

No person or organization shall display license plates issued under this section unless the license plates have been issued for the vehicle on which they are displayed and are valid.

(I) No person or organization to which a removable windshield placard is issued shall do either of the following:

(1) Display or permit the display of the placard on any motor vehicle when having reasonable cause to believe the motor vehicle is being used in connection with an activity that does not include providing transportation for persons with disabilities that limit or impair the ability to walk;

(2) Refuse to return or surrender the placard, when required.

(J) If a removable windshield placard ~~or parking card~~ is lost, destroyed, or mutilated, the placardholder ~~or cardholder~~ may obtain a duplicate by ~~doing both of the following:~~

~~(1) Furnishing suitable proof of the loss, destruction, or mutilation attesting the placard is lost, destroyed, or mutilated to the registrar;~~

~~(2) Paying a service fee equal to the amount paid when the placardholder obtained the original placard.~~

Any placardholder who loses a placard and, after obtaining a duplicate, finds the original, immediately shall surrender the original placard to the registrar.

(K)(1) The registrar shall pay all fees received under this section for the issuance of removable windshield placards or duplicate removable windshield placards into the state treasury to the credit of the public safety - highway purposes fund created in section 4501.06 of the Revised Code.

(2) In addition to the fees collected under this section, the registrar or deputy registrar shall ask each person applying for a removable windshield placard or duplicate removable windshield placard or license plate issued under this section, whether the person wishes to make a two-dollar voluntary contribution to support rehabilitation employment services. The registrar shall transmit the contributions received under this division to the treasurer of state for deposit into the rehabilitation employment fund, which is hereby created in the state treasury. A deputy registrar shall transmit the contributions received under this division to the registrar in the time and manner prescribed by the

registrar. The contributions in the fund shall be used by the opportunities for Ohioans with disabilities agency to purchase services related to vocational evaluation, work adjustment, personal adjustment, job placement, job coaching, and community-based assessment from accredited community rehabilitation program facilities.

(L) For purposes of enforcing this section, every peace officer is deemed to be an agent of the registrar. Any peace officer or any authorized employee of the bureau of motor vehicles who, in the performance of duties authorized by law, becomes aware of a person whose removable windshield placard or parking card has been revoked pursuant to this section, may confiscate that placard or parking card and return it to the registrar. The registrar shall prescribe any forms used by law enforcement agencies in administering this section.

No peace officer, law enforcement agency employing a peace officer, or political subdivision or governmental agency employing a peace officer, and no employee of the bureau is liable in a civil action for damages or loss to persons arising out of the performance of any duty required or authorized by this section. As used in this division, "peace officer" has the same meaning as in division (B) of section 2935.01 of the Revised Code.

(M) All applications for registration of motor vehicles and removable windshield placards issued under this section, all renewal notices for such items, and all other publications issued by the bureau that relate to this section shall set forth the criminal penalties that may be imposed upon a person who violates any provision relating to accessible license plates issued under this section, the parking of vehicles displaying such license plates, and the issuance, procurement, use, and display of removable windshield placards issued under this section.

(N) Whoever violates this section is guilty of a misdemeanor of the fourth degree.

Sec. 4506.11. (A) Every commercial driver's license shall be marked "commercial driver's license" or "CDL" and shall be of such material and so designed as to prevent its reproduction or alteration without ready detection. The commercial driver's license for licensees under twenty-one years of age shall have characteristics prescribed by the registrar of motor vehicles distinguishing it from that issued to a licensee who is twenty-one years of age or older. Every commercial driver's license shall display all of the following information:

- (1) The name and residence address of the licensee;
- (2) A photograph of the licensee showing the licensee's uncovered face;
- (3) A physical description of the licensee, including sex, height, weight, and color of eyes and hair;
- (4) The licensee's date of birth;
- (5) The licensee's social security number if the person has requested that the number be displayed in accordance with section 4501.31 of the Revised Code or if federal law requires the social security number to be displayed and any number or other identifier the director of public safety considers appropriate and establishes by rules adopted under Chapter 119. of the Revised Code and in compliance with federal law;

- (6) The licensee's signature;
  - (7) The classes of commercial motor vehicles the licensee is authorized to drive and any endorsements or restrictions relating to the licensee's driving of those vehicles;
  - (8) The name of this state;
  - (9) The dates of issuance and of expiration of the license;
  - (10) If the licensee has certified willingness to make an anatomical gift under section 2108.05 of the Revised Code, any symbol chosen by the registrar of motor vehicles to indicate that the licensee has certified that willingness;
  - (11) If the licensee has executed a durable power of attorney for health care or a declaration governing the use or continuation, or the withholding or withdrawal, of life-sustaining treatment and has specified that the licensee wishes the license to indicate that the licensee has executed either type of instrument, any symbol chosen by the registrar to indicate that the licensee has executed either type of instrument;
  - (12) If the licensee has specified that the licensee wishes the license to indicate that the licensee is a veteran, active duty, or reservist of the armed forces of the United States and has presented a copy of the licensee's DD-214 form or an equivalent document, any symbol chosen by the registrar to indicate that the licensee is a veteran, active duty, or reservist of the armed forces of the United States;
  - (13) If the licensee is a noncitizen of the United States, a notation designating that the licensee is a noncitizen, including a prominent statement with the words "Non-Domiciled Commercial Driver's License";
  - (14) Any other information the registrar considers advisable and requires by rule.
- (B) The registrar may establish and maintain a file of negatives of photographs taken for the purposes of this section.
- (C) Neither the registrar nor any deputy registrar shall issue a commercial driver's license to anyone under twenty-one years of age that does not have the characteristics prescribed by the registrar distinguishing it from the commercial driver's license issued to persons who are twenty-one years of age or older.
- (D) Whoever violates division (C) of this section is guilty of a minor misdemeanor.
- Sec. 4507.05. (A) The registrar of motor vehicles, or a deputy registrar, upon receiving an application for a temporary instruction permit and a temporary instruction permit identification card for a driver's license from any person who is at least fifteen years six months of age, may issue such a permit and identification card entitling the applicant to drive a motor vehicle, other than a commercial motor vehicle, upon the highways under the following conditions:
- (1) If the permit is issued to a person who is at least fifteen years six months of age, but less than sixteen years of age:
    - (a) The permit and identification card are in the holder's immediate possession;
    - (b) The holder is accompanied by an eligible adult who actually occupies the seat beside the

permit holder and does not have a prohibited concentration of alcohol in the whole blood, blood serum or plasma, breath, or urine as provided in division (A) of section 4511.19 of the Revised Code;

(c) The total number of occupants of the vehicle does not exceed the total number of occupant restraining devices originally installed in the motor vehicle by its manufacturer, and each occupant of the vehicle is wearing all of the available elements of a properly adjusted occupant restraining device.

(2) If the permit is issued to a person who is at least sixteen years of age:

(a) The permit and identification card are in the holder's immediate possession;

(b) The holder is accompanied by a licensed operator who is at least twenty-one years of age, is actually occupying a seat beside the driver, and does not have a prohibited concentration of alcohol in the whole blood, blood serum or plasma, breath, or urine as provided in division (A) of section 4511.19 of the Revised Code;

(c) The total number of occupants of the vehicle does not exceed the total number of occupant restraining devices originally installed in the motor vehicle by its manufacturer, and each occupant of the vehicle is wearing all of the available elements of a properly adjusted occupant restraining device.

(B) The registrar or a deputy registrar, upon receiving from any person an application for a temporary instruction permit and temporary instruction permit identification card to operate a motorcycle, motor-driven cycle or motor scooter, or motorized bicycle, may issue such a permit and identification card entitling the applicant, while having the permit and identification card in the applicant's immediate possession, to drive a motorcycle or motor-driven cycle or motor scooter, under the restrictions prescribed in section 4511.53 of the Revised Code, or to drive a motorized bicycle under restrictions determined by the registrar. A temporary instruction permit and temporary instruction permit identification card to operate a motorized bicycle may be issued to a person fourteen or fifteen years old.

(C) Any permit and identification card issued under this section shall be issued in the same manner as a driver's license, upon a form to be furnished by the registrar. A temporary instruction permit to drive a motor vehicle other than a commercial motor vehicle shall be valid for a period of one year.

(D) Any person having in the person's possession a valid and current driver's license or motorcycle operator's license or endorsement issued to the person by another jurisdiction recognized by this state is exempt from obtaining a temporary instruction permit for a driver's license and from submitting to the examination for a temporary instruction permit and the regular examination for obtaining a driver's license or motorcycle operator's endorsement in this state if the person does all of the following:

(1) Submits to and passes vision screening as provided in section 4507.12 of the Revised Code;



(2) Surrenders to the registrar or deputy registrar the person's driver's license issued by the other jurisdiction; and

(3) Complies with all other applicable requirements for issuance by this state of a driver's license, driver's license with a motorcycle operator's endorsement, or restricted license to operate a motorcycle.

If the person does not comply with all the requirements of this division, the person shall submit to the regular examination for obtaining a driver's license or motorcycle operator's endorsement in this state in order to obtain such a license or endorsement.

(E) The registrar may adopt rules governing the use of temporary instruction permits and temporary instruction permit identification cards.

(F)(1) No holder of a permit issued under division (A) of this section shall operate a motor vehicle upon a highway or any public or private property used by the public for purposes of vehicular travel or parking in violation of the conditions established under division (A) of this section.

(2) Except as provided in division (F)(2) of this section, no holder of a permit that is issued under division (A) of this section and that is issued on or after July 1, 1998, and who has not attained the age of eighteen years, shall operate a motor vehicle upon a highway or any public or private property used by the public for purposes of vehicular travel or parking between the hours of midnight and six a.m.

The holder of a permit issued under division (A) of this section on or after July 1, 1998, who has not attained the age of eighteen years, may operate a motor vehicle upon a highway or any public or private property used by the public for purposes of vehicular travel or parking between the hours of midnight and six a.m. if, at the time of such operation, the holder is accompanied by the holder's parent, guardian, or custodian, and the parent, guardian, or custodian holds a current valid driver's or commercial driver's license issued by this state, is actually occupying a seat beside the permit holder, and does not have a prohibited concentration of alcohol in the whole blood, blood serum or plasma, breath, or urine as provided in division (A) of section 4511.19 of the Revised Code.

(G)(1) Notwithstanding any other provision of law to the contrary, no law enforcement officer shall cause the operator of a motor vehicle being operated on any street or highway to stop the motor vehicle for the sole purpose of determining whether each occupant of the motor vehicle is wearing all of the available elements of a properly adjusted occupant restraining device as required by division (A) of this section, or for the sole purpose of issuing a ticket, citation, or summons if the requirement in that division has been or is being violated, or for causing the arrest of or commencing a prosecution of a person for a violation of that requirement.

(2) Notwithstanding any other provision of law to the contrary, no law enforcement officer shall cause the operator of a motor vehicle being operated on any street or highway to stop the motor vehicle for the sole purpose of determining whether a violation of division (F)(2) of this section has

been or is being committed or for the sole purpose of issuing a ticket, citation, or summons for such a violation or for causing the arrest of or commencing a prosecution of a person for such violation.

(H) As used in this section:

(1) "Eligible adult" means any of the following:

(a) An instructor of a driver training course approved by the department of public safety;

(b) Any of the following persons who holds a current valid driver's or commercial driver's license issued by this state:

(i) A parent, guardian, or custodian of the permit holder;

(ii) A person twenty-one years of age or older who acts in loco parentis of the permit holder;

(iii) A person twenty-one years of age or older if the permit holder is an emancipated young adult as defined in section 5180.42 of the Revised Code.

(2) "Occupant restraining device" has the same meaning as in section 4513.263 of the Revised Code.

(I) Whoever violates division (F)(1) or (2) of this section is guilty of a minor misdemeanor.

Sec. 4507.21. (A) Except as provided in section 4507.061 of the Revised Code, each applicant for a driver's license shall file an application in the office of the registrar of motor vehicles or of a deputy registrar.

(B)(1) Except as provided in division (B)(4) of this section, each person under twenty-one years of age applying for a driver's license issued in this state and each person twenty-one years of age or older applying for an initial limited term license in this state shall present satisfactory evidence of having successfully completed one of the following:

(a) A driver training course approved by the director of public safety.

(b) A driver training course comparable to a driver training course described in division (B)(1)(a) of this section and administered by a branch of the armed forces of the United States and completed by the applicant while residing outside this state for the purpose of being with or near any person serving in the armed forces of the United States.

(2) Each person under twenty-one years of age applying for a driver's license also shall present, on a form prescribed by the registrar, an affidavit signed by an eligible adult attesting that the person has acquired at least fifty hours of actual driving experience, with at least ten of those hours being at night.

(3) Except as provided in division (B)(4) of this section, each person twenty-one years of age or older applying for an initial limited term license in this state also shall present, on a form prescribed by the registrar, an affidavit signed by an adult who holds a current valid driver's or commercial driver's license issued by this state that the applicant has acquired at least fifty hours of actual driving experience, with at least ten of those hours being at night, accompanied by the signing adult.

(4) ~~Both~~ All of the following individuals are exempt from the requirements specified in divisions (B)(1) and (3) of this section:

(a) A person who receives a waiver of the examination by the registrar in accordance with section 4507.10 of the Revised Code;

(b) An initial limited term license applicant twenty-one years of age or older who is from a country with which the registrar has a reciprocal arrangement in accordance with section 4507.101 of the Revised Code;

(c) A person who possesses both a valid, unexpired visa issued by the United States department of state and a valid, unexpired foreign driver's license and who presents a form, prescribed by the registrar, attesting to the person's relationship with a hospital or a health system;

(d) A person who possesses a valid, unexpired agricultural guest worker visa in accordance with 8 U.S.C. 1188 and who presents a form, prescribed by the registrar, attesting to the person's employment on a farm located in this state and signed by that person's employer.

(C)(1) An applicant for an initial driver's license shall present satisfactory evidence of successful completion of the abbreviated driver training course for adults, approved by the director of public safety under section 4508.02 of the Revised Code, if all of the following apply:

(a) The applicant is twenty-one years of age or older.

(b) The applicant failed the road or maneuverability test required under division (A)(2) of section 4507.11 of the Revised Code.

(c) In the twelve months immediately preceding the date of application, the applicant has not successfully completed a driver training course.

(2) An applicant shall present satisfactory evidence as required under division (C)(1) of this section prior to attempting the test a second or subsequent time.

(D) If the registrar or deputy registrar determines that the applicant is entitled to the driver's license, it shall be issued. If the application shows that the applicant's license has been previously canceled or suspended, the deputy registrar shall forward the application to the registrar, who shall determine whether the license shall be granted.

(E) An applicant shall file an application under this section in duplicate, and the deputy registrar issuing the license shall immediately forward to the office of the registrar the original copy of the application, together with the duplicate copy of any certificate of completion if issued for purposes of division (B) of this section. The registrar shall prescribe rules as to the manner in which the deputy registrar files and maintains the applications and other records. The registrar shall file every application for a driver's or commercial driver's license and index them by name and number, and shall maintain a suitable record of all licenses issued, all convictions and bond forfeitures, all applications for licenses denied, and all licenses that have been suspended or canceled.

(F) For purposes of section 2313.06 of the Revised Code, the registrar shall maintain accurate and current lists of the residents of each county who are eighteen years of age or older, have been issued, on and after January 1, 1984, driver's or commercial driver's licenses that are valid and current, and would be electors if they were registered to vote, regardless of whether they actually are registered to vote. The lists shall contain the names, addresses, dates of birth, duration of residence

in this state, citizenship status, and social security numbers, if the numbers are available, of the licensees, and may contain any other information that the registrar considers suitable.

(G) Each person under eighteen years of age applying for a motorcycle operator's endorsement or a restricted license enabling the applicant to operate a motorcycle shall present satisfactory evidence of having completed the courses of instruction in the motorcycle safety and education program described in section 4508.08 of the Revised Code or a comparable course of instruction administered by a branch of the armed forces of the United States and completed by the applicant while residing outside this state for the purpose of being with or near any person serving in the armed forces of the United States. If the registrar or deputy registrar then determines that the applicant is entitled to the endorsement or restricted license, it shall be issued.

(H) No person shall knowingly make a false statement in an affidavit presented in accordance with division (B)(2) of this section.

(I) As used in this section, "eligible adult" means any of the following persons:

(1) A parent, guardian, or custodian of the applicant;

(2) A person over the age of twenty-one who acts in loco parentis of the applicant and who maintains proof of financial responsibility with respect to the operation of a motor vehicle owned by the applicant or with respect to the applicant's operation of any motor vehicle;

(3) A person over the age of twenty-one who holds a current valid driver's or commercial driver's license issued by this state if the applicant is an emancipated young adult as defined in section 5180.42 of the Revised Code.

(J) Whoever violates division (H) of this section is guilty of a minor misdemeanor and shall be fined one hundred dollars.

Sec. 4507.23. (A) Except as provided in division (I) of this section, each application for a temporary instruction permit and examination or a reprint shall be accompanied by a fee of five dollars.

(B) Except as provided in division (I) of this section, each application for a driver's license made by a person who previously held such a license and whose license has expired not more than two years prior to the date of application, and who is required under this chapter to give an actual demonstration of the person's ability to drive, shall be accompanied by a fee of three dollars in addition to any other fees.

(C)(1) Except as provided in divisions (E) and (I) of this section, each application for a driver's license, or motorcycle operator's endorsement, or renewal of a driver's license shall be accompanied by a fee of six dollars if the license or endorsement will expire on the applicant's birthday four years after the date of issuance or a fee of eleven dollars and fifty cents if the license or endorsement will expire on the applicant's birthday eight years after the date of issuance.

(2) Except as provided in divisions (I) and (J) of this section, each application for a duplicate driver's license shall be accompanied by a fee of seven dollars and fifty cents. The duplicate driver's licenses issued under this section shall be distributed by the deputy registrar in accordance with rules



adopted by the registrar of motor vehicles.

(3) Except as provided in division (I) of this section, each application for a reprint of a driver's license shall be accompanied by a fee equivalent to the fee required for a duplicate driver's license.

(D) Except as provided in division (I) of this section, each application for a motorized bicycle license or a reprint or duplicate thereof shall be accompanied by a fee of two dollars and fifty cents if the license will expire on the applicant's birthday four years after the date of issuance or a fee of four dollars and fifty cents if the license will expire on the applicant's birthday eight years after the date of issuance.

(E) Except as provided in division (I) of this section, each application for a driver's license or renewal of a driver's license that will be issued to a person who is less than twenty-one years of age shall be accompanied by whichever of the following fees is applicable:

(1) If the person is sixteen years of age or older, but less than seventeen years of age, a fee of seven dollars and twenty-five cents;

(2) If the person is seventeen years of age or older, but less than eighteen years of age, a fee of six dollars;

(3) If the person is eighteen years of age or older, but less than nineteen years of age, a fee of four dollars and seventy-five cents;

(4) If the person is nineteen years of age or older, but less than twenty years of age, a fee of three dollars and fifty cents;

(5) If the person is twenty years of age or older, but less than twenty-one years of age, a fee of two dollars and twenty-five cents.

(F) The registrar and any deputy registrar may charge a fee for the authentication of the documents required for processing a driver's license, motorized bicycle license, or temporary instruction permit identification cards as required by sections 4507.13 and 4511.521 of the Revised Code as follows:

(1) One dollar and fifty cents for a temporary instruction permit;

(2) One dollar and fifty cents for a license issued to a person who is less than twenty-one years of age;

(3) One dollar and fifty cents for a license that will expire on the applicant's birthday four years after the date of issuance;

(4) Three dollars for a license that will expire on the applicant's birthday eight years after the date of issuance.

A deputy registrar that authenticates the required documents for a driver's license, motorized bicycle license, or temporary instruction permit identification cards shall retain the entire amount of the fee.

(G) Except as provided in division (I) of this section, each transaction described in divisions (A), (B), (C), (D), and (E) of this section shall be accompanied by an additional fee as follows:

- (1) Twelve dollars for a temporary instruction permit;
- (2) Twelve dollars for a license issued to a person who is less than twenty-one years of age;
- (3) Twelve dollars for a license or endorsement that will expire on the applicant's birthday four years after the date of issuance;
- (4) Twenty-three dollars and fifty cents for a license or endorsement that will expire on the applicant's birthday eight years after the date of issuance.

The additional fee is for the purpose of defraying the department of public safety's costs associated with the administration and enforcement of the motor vehicle and traffic laws of Ohio.

(H) At the time and in the manner provided by section 4503.10 of the Revised Code, the deputy registrar shall transmit the fees collected under divisions (A), (B), (C), (D), and (E), those portions of the fees specified in and collected under division (F), and the additional fee under division (G) of this section to the registrar. The registrar shall deposit the fees into the public safety - highway purposes fund established in section 4501.06 of the Revised Code.

(I) A disabled veteran who has a service-connected disability either rated or compensated at one hundred per cent by the veterans' administration may apply to the registrar or a deputy registrar for the issuance to that veteran, without the payment of any fee prescribed in this section, of any of the following items:

- (1) A temporary instruction permit and examination;
- (2) A new, renewal, reprint, or duplicate driver's or commercial driver's license;
- (3) A motorcycle operator's endorsement;
- (4) A motorized bicycle license or reprint or duplicate thereof;
- (5) A document authentication fee as provided in division (F) of this section.

An application made under division (I) of this section shall be accompanied by such documentary evidence of disability as the registrar may require by rule.

(J)(1) The registrar of motor vehicles shall adopt rules that establish a prorated fee schedule that specifies the fee to be charged by the registrar or a deputy registrar for the issuance of a duplicate driver's license. The rules shall require the base fee to be equal to the fee for a duplicate driver's license that existed immediately prior to July 1, 2015. In order to determine the prorated amount for a duplicate license under the rules, the registrar shall reduce the base fee by an amount determined by the registrar that is correlated with the number of months between the date a person applies for the duplicate and the date of expiration of the license. The registrar shall allocate the money received from a prorated duplicate driver's license fee to the same funds and in the same proportion as the allocation of the base fee.

(2) Notwithstanding any other provision of law, after the registrar has adopted rules under division (J)(1) of this section, an applicant for a duplicate driver's license shall be required to pay only the appropriate prorated fee established under those rules.

Sec. 4771.021. (A) As used in this section, "name, image, or likeness" has the same meaning as in section 3376.01 of the Revised Code.

(B) No athlete agent shall enter into an agent contract with an athlete under which the athlete agent represents the athlete in relation to contracts or legal matters regarding opportunities to earn compensation for use of the athlete's name, image, or likeness if the agent contract remains in effect beyond the date the athlete is no longer eligible to participate in intercollegiate athletics.

Sec. 4771.12. (A) Fees charged by an athlete agent for services provided to an athlete may be negotiated between the parties.

(B)(1) Except as provided in division (B)(2) of this section, an athlete agent shall establish an interest-bearing trust fund or similar account in a depository approved by the Ohio athletic commission to be used for the deposit of all revenues received on behalf of an athlete. An athlete agent shall deposit any revenue received on behalf of an athlete in the interest-bearing trust fund or account. The athlete agent shall notify the commission of the address and location of the trust fund or account and the depository in which it is located.

(2) An athlete agent who is an attorney licensed to practice law in this state may deposit any revenue received on behalf of an athlete in a trust account already maintained by the agent attorney in a financial institution in this state for the deposit of revenue received on behalf of clients.

(C) No athlete agent shall share fees with any person other than an employee of the athlete agent. If an athlete agent shares a fee with an employee, the athlete agent shall obtain written consent from the athlete prior to entering a fee agreement with the athlete.

(D) As used in divisions (D)(1) and (2) of this section, "name, image, or likeness" has the same meaning as in section 3376.01 of the Revised Code. No athlete agent shall enter a fee agreement that requires the athlete to provide as consideration either of the following:

(1) Any compensation the athlete may earn after the athlete is no longer eligible to participate in intercollegiate athletics for use of the athlete's name, image, or likeness;

(2) Rights associated with the use of the athlete's name, image, or likeness after the athlete is no longer eligible to participate in intercollegiate athletics.

(E) No athlete agent shall enter fee agreements that are prohibited under this chapter.

~~(D)-(F)~~ (F) If an athlete agent collects a fee or expense from an athlete as consideration for obtaining employment for the athlete, and the athlete agent fails to procure such employment, the agent shall retain only the following portion of the fee or expense:

(1) The cost of reasonable expenses incurred by the athlete agent during the course of representing the athlete in efforts to obtain employment for the athlete;

(2) A negotiated fee in connection with instances where the athlete receives a bonus or some compensation for signing a professional sports services contract.

~~(E)-(G)~~ (G) Nothing in this section shall be construed to limit the authority of the Ohio supreme court to establish or regulate fees for activities considered to be the practice of law.

Sec. 5104.32. (A) All purchases of publicly funded child care shall be made under a contract entered into by a licensed child care center, licensed type A family child care home, licensed type B family child care home, certified in-home aide, approved child day camp, licensed preschool

program, licensed school child program, or border state child care provider and the department of children and youth. All contracts for publicly funded child care shall be contingent upon the availability of state and federal funds. The department shall prescribe a standard form to be used for all contracts for the purchase of publicly funded child care, regardless of the source of public funds used to purchase the child care. To the extent permitted by federal law and notwithstanding any other provision of the Revised Code that regulates state contracts or contracts involving the expenditure of state or federal funds, all contracts for publicly funded child care shall be entered into in accordance with the provisions of this chapter and are exempt from any other provision of the Revised Code that regulates state contracts or contracts involving the expenditure of state or federal funds.

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

(1) That the provider of publicly funded child care agrees to be paid at the rate established pursuant to section 5104.30 of the Revised Code;

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

(3) That the provider, other than a border state child care provider, shall continue to be licensed, approved, or certified pursuant to this chapter and shall comply with all standards and other requirements in this chapter and in rules adopted pursuant to this chapter for maintaining the provider's license, approval, or certification;

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

(5) Whether the provider will be paid by the department of children and youth or in some other manner as prescribed by rules adopted under section 5104.42 of the Revised Code;

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

(C)(1) The department shall establish an automated child care system to track child attendance and enrollment and calculate payments for publicly funded child care. Not later than July ~~59, 2026~~2028, and thereafter, the department shall calculate payments for publicly funded child care based on a child's enrollment, as described in 45 C.F.R. 98.45(m), rather than on a child's attendance.

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



following:

- (a) Use or have possession of a personal identification number or password issued to a caretaker parent under the automated child care system;
- (b) Falsify child attendance or enrollment records;
- (c) Knowingly seek or accept payment for publicly funded child care for a child not enrolled with the provider or for which the provider was not eligible;
- (d) Knowingly seek or accept payment for child care for a child who resides in the provider's own home.

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

- (1) The terms of the contract entered into under this section;
- (2) This chapter or any rules adopted under it.

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

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

Sec. 5104.53. (A) As used in this section:

(1) "Family services program" has the same meaning as in section 5101.35 of the Revised Code.

(2) "IEP" has the same meaning as in section 3323.01 of the Revised Code.

~~(2)~~(3) "Resource caregiver" has the same meaning as in section 5103.02 of the Revised Code.

(B) The early childhood education grant program is created in the department of children and youth. Subject to available funds, the program shall support and invest in early learning and development programs operating in this state by awarding grants to programs that meet the conditions of this section in an amount that corresponds to the number of eligible children served by the programs.

(C) To be eligible for a grant under this section, an early learning and development program shall meet each of the following conditions:

(1) The program is rated through the step up to quality program established under section 5104.29 of the Revised Code at the tiered rating specified by the department in rules adopted under this section.

(2) The program provides early learning and development services to one or more preschool-age children described in division (D) of this section.

(3) The program meets any other eligibility condition specified by the department in rules adopted under this section.

(D) A preschool-age child who meets all of the following conditions, as determined by a county department of job and family services, is eligible to participate in the early childhood education grant program if a slot is available:

(1) Either the amount of the child's family income does not exceed two hundred per cent of the federal poverty line or the child meets one of the following conditions:

(a) An IEP has been developed for the child;

(b) The child is placed with a resource caregiver as described in Chapter 5103. of the Revised Code, with such placement documented by either a family case plan or kinship permanency incentive payments;

(c) The child is homeless as described in division (V) of section 5104.01 of the Revised Code.

(2) The child is a citizen of the United States or a qualified alien.

(3) The child meets any other eligibility condition specified by the department in rules adopted under this section.

(E) Any funds appropriated to the department for purposes of the early childhood education grant program shall be used as follows:

(1) In each fiscal year, not more than two per cent of appropriated funds shall be used for program support and technical assistance.

(2) Appropriated funds other than those described in division (E)(1) of this section shall be distributed to grant recipients.

(F) In accordance with Chapter 119. of the Revised Code, the director shall adopt rules to implement this section and administer the early childhood education grant program, including rules addressing all of the following topics:

(1) Eligibility conditions and other requirements for participation in the grant program by early learning and development programs, including the tiered rating at which a program becomes eligible to participate;

(2) Eligibility conditions for children participating in the early childhood education grant program if a slot is available;

(3) Standards, procedures, and requirements to apply for and distribute funds to participating early learning and development programs;

(4) In the event funds are distributed in error under the program, methods by which the department may recover those funds.

(G) The award of an early childhood education grant under this section shall not be considered publicly funded child care or a family services program.

Sec. 5165.26. (A) As used in this section:

(1) "Base rate" means the portion of a nursing facility's total per medicaid day payment rate determined under divisions (A) and (B) of section 5165.15 of the Revised Code.

(2) "CMS" means the United States centers for medicare and medicaid services.

(3) "Long-stay resident" means an individual who has resided in a nursing facility for at least one hundred one days.

(4) "Nursing facilities for which a quality score was determined" includes nursing facilities that are determined to have a quality score of zero.

(5) "SFF list" means the list of nursing facilities that the United States department of health and human services creates under the special focus facility program.

(6) "Special focus facility program" means the program conducted by the United States secretary of health and human services pursuant to section 1919(f)(10) of the "Social Security Act," 42 U.S.C. 1396r(f)(10).

(B) Subject to divisions (D) and (E) and except as provided in division (F) of this section, the department of medicaid shall determine each nursing facility's per medicaid day quality incentive payment rate as follows:

(1) Determine the sum of the quality scores determined under division (C) of this section for all nursing facilities.

(2) Determine the average quality score by dividing the sum determined under division (B)(1) of this section by the number of nursing facilities for which a quality score was determined.

(3) Determine the sum of the total number of medicaid days for all of the calendar year preceding the fiscal year for which the rate is determined for all nursing facilities for which a quality score was determined.

(4) Multiply the average quality score determined under division (B)(2) of this section by the sum determined under division (B)(3) of this section.

(5) Determine the value per quality point by determining the quotient of the following:

(a) The sum determined under division (E)(2) of this section.

(b) The product determined under division (B)(4) of this section.

(6) Multiply the value per quality point determined under division (B)(5) of this section by the nursing facility's quality score determined under division (C) of this section.

(C)(1) Except as provided in divisions (C)(2) and (3) of this section, a nursing facility's quality score for a state fiscal year shall be the sum of the following:

(a) The total number of points that CMS assigned to the nursing facility under CMS's nursing facility five-star quality rating system for the following quality metrics, or CMS's successor metrics as described below, based on the most recent four-quarter average data, or the average data for fewer quarters in the case of successor metrics, available in the database maintained by CMS and known as nursing home compare in the most recent month of the calendar year during which the fiscal year for which the rate is determined begins:

(i) The percentage of the nursing facility's long-stay residents at high risk for pressure ulcers who had pressure ulcers;

(ii) The percentage of the nursing facility's long-stay residents who had a urinary tract infection;

(iii) The percentage of the nursing facility's long-stay residents whose ability to move independently worsened;

(iv) The percentage of the nursing facility's long-stay residents who had a catheter inserted and left in their bladder.

If CMS ceases to publish any of the metrics specified in division (C)(1)(a) of this section, the department shall use the nursing facility quality metrics on the same topics that CMS subsequently publishes.

(b) Seven and five-tenths points for fiscal year 2024 and three points for fiscal year 2025 and subsequent fiscal years if the nursing facility's occupancy rate is greater than seventy-five per cent. For purposes of this division, the department shall utilize the facility's occupancy rate for licensed beds reported on its cost report for the calendar year preceding the fiscal year for which the rate is determined or, if the facility is not required to be licensed, the facility's occupancy rate for certified beds. If the facility surrenders licensed or certified beds before the first day of July of the calendar year in which the fiscal year begins, the department shall calculate a nursing facility's occupancy rate by dividing the inpatient days reported on the facility's cost report for the calendar year preceding the fiscal year for which the rate is determined by the product of the number of days in the calendar year and the facility's number of licensed, or if applicable, certified beds on the first day of July of the calendar year in which the fiscal year begins.

(c) Beginning with state fiscal year 2025, the total number of points that CMS assigned to the nursing facility under CMS's nursing facility five-star quality rating system for the following quality metrics, or successor metrics designated by CMS, based on the most recent four-quarter average data available in the database maintained by CMS and known as nursing home compare in the most recent month of the calendar year during which the fiscal year for which the rate is determined begins:

(i) The percentage of the nursing facility's long-stay residents whose need for help with daily activities has increased;

(ii) The percentage of the nursing facility's long-stay residents experiencing one or more falls with major injury;

(iii) The percentage of the nursing facility's long-stay residents who were administered an antipsychotic medication;

(iv) Adjusted total nurse staffing hours per resident per day using quintiles instead of deciles by using the points assigned to the higher of the two deciles that constitute the quintile.

If CMS ceases to publish any of the metrics specified in division (C)(1)(c) of this section, the department shall use the nursing facility quality metrics on the same topics CMS subsequently



publishes.

(2) In determining a nursing facility's quality score for a state fiscal year, the department shall make the following adjustment to the number of points that CMS assigned to the nursing facility for each of the quality metrics specified in divisions (C)(1)(a) and (c) of this section:

(a) Unless division (C)(2)(b) or (c) of this section applies, divide the number of the nursing facility's points for the quality metric by twenty.

(b) If CMS assigned the nursing facility to the lowest percentile for the quality metric, reduce the number of the nursing facility's points for the quality metric to zero.

(c) If the nursing facility's total number of points calculated for or during a state fiscal year for all of the quality metrics specified in divisions (C)(1)(a), and if applicable, division (C)(1)(c) of this section is less than a number of points that is equal to the twenty-fifth percentile of all nursing facilities, calculated using the points for the July 1 rate setting of that fiscal year reduce the nursing facility's points to zero until the next point calculation. If a facility's recalculated points under division (C)(3) of this section are below the number of points determined to be the twenty-fifth percentile for that fiscal year, the facility shall receive zero points for the remainder of that fiscal year.

(3) A nursing facility's quality score shall be recalculated for the second half of the state fiscal year based on the most recent four quarter average data, or the average data for fewer quarters in the case of successor metrics, available in the database maintained by CMS and known as the care compare, in the most recent month of the calendar year during which the fiscal year for which the rate is determined begins. The metrics specified by division (C)(1)(b) of this section shall not be recalculated. In redetermining the quality payment for each facility based on the recalculated points, the department shall use the same per point value determined for the quality payment at the start of the fiscal year.

(D) A nursing facility shall not receive a quality incentive payment if the Department of Health assigned the nursing facility to the SFF list under the special focus facility program and the nursing facility is listed in table A, on the first day of May of the calendar year for which the rate is being determined.

(E) The total amount to be spent on quality incentive payments under division (B) of this section for a fiscal year shall be determined as follows:

(1) Determine the following amount for each nursing facility:

(a) The amount that is five and two-tenths per cent of the nursing facility's base rate for nursing facility services provided on the first day of the state fiscal year plus one dollar and seventy-nine cents plus sixty per cent of the per diem amount by which the nursing facility's ~~rate for direct care costs determined for the fiscal year under section 5165.19 of the Revised Code~~ cost per case-mix unit changed as a result of the rebasing conducted under section 5165.36 of the Revised Code. The nursing facility's cost per case-mix unit is determined under division (C) of section 5165.19 of the Revised Code and for purposes of this division shall not be multiplied by the facility's

semiannual case-mix score determined under section 5165.192 of the Revised Code.

(b) Multiply the amount determined under division (E)(1)(a) of this section by the number of the nursing facility's medicaid days for the calendar year preceding the fiscal year for which the rate is determined.

(2) Determine the sum of the products determined under division (E)(1)(b) of this section for all nursing facilities for which the product was determined for the state fiscal year.

(3) To the sum determined under division (E)(2) of this section, add one hundred twenty-five million dollars.

(F)(1) Beginning July 1, 2023, a new nursing facility shall receive a quality incentive payment for the fiscal year in which the new facility obtains an initial provider agreement and the immediately following fiscal year equal to the median quality incentive payment determined for nursing facilities for the fiscal year. For the state fiscal year after the immediately following fiscal year and subsequent fiscal years, the quality incentive payment shall be determined under division (C) of this section.

(2) A nursing facility that undergoes a change of operator with an effective date of July 1, 2025, or later shall not receive a quality incentive payment until the earlier of the first day of January or the first day of July that is at least six months after the effective date of the change of operator. Thereafter any quality incentive payment shall be determined under division (C) of this section.

(G) The intent of the general assembly, in amending this section, is to clarify statutory language in response to the decision of the Ohio Supreme Court in the case *State ex rel. LeadingAge Ohio v. Ohio Dept. of Medicaid*, Slip Opinion No. 2025-Ohio-3066 and to require the department to continue calculating and paying the quality incentive payments in the manner they were actually paid in state fiscal years 2024 and 2025. The general assembly acknowledges that the department calculated the quality incentive pool in the way the general assembly originally intended.

Sec. 5502.262. (A) As used in this section:

(1) "Administrator" means the superintendent, principal, chief administrative officer, or other person having supervisory authority of any of the following:

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

(b) A community school established under Chapter 3314. of the Revised Code, as required through reference in division (A)(11)(d) of section 3314.03 of the Revised Code;

(c) A STEM school established under Chapter 3326. of the Revised Code, as required through reference in section 3326.11 of the Revised Code;

(d) A college-preparatory boarding school established under Chapter 3328. of the Revised Code;

(e) A district or school operating a career-technical education program approved by the department of education and workforce under section 3317.161 of the Revised Code;

(f) A chartered nonpublic school;

(g) An educational service center;

(h) A preschool program or school-age child care program licensed by the department of ~~education and workforce~~children and youth;

(i) Any other facility that primarily provides educational services to children subject to regulation by the department of education and workforce.

(2) "Emergency management test" means a regularly scheduled drill, exercise, or activity designed to assess and evaluate an emergency management plan under this section.

(3) "Building" means any school, school building, facility, program, or center.

(4) "Regional mobile training officer" means the regional mobile training officer appointed under section 5502.70 of the Revised Code for the region in which a district, school, center, program, or facility is located.

(B)(1) Each administrator shall develop and adopt a comprehensive emergency management plan, in accordance with rules adopted pursuant to division (F) of this section, for each building under the administrator's control. The administrator shall examine the environmental conditions and operations of each building to determine potential hazards to student and staff safety and shall propose operating changes to promote the prevention of potentially dangerous problems and circumstances. In developing the plan for each building, the administrator shall involve community law enforcement and safety officials, parents of students who are assigned to the building, and teachers and nonteaching employees who are assigned to the building. The administrator may involve the regional mobile training officer in the development of the plan. The administrator shall incorporate remediation strategies into the plan for any building where documented safety problems have occurred.

(2) Each administrator shall also incorporate into the emergency management plan adopted under division (B)(1) of this section all of the following:

(a) A protocol for addressing serious threats to the safety of property, students, employees, or administrators;

(b) A protocol for responding to any emergency events that occur and compromise the safety of property, students, employees, or administrators. This protocol shall include, but not be limited to, all of the following:

(i) A floor plan that is unique to each floor of the building;

(ii) A site plan that includes all building property and surrounding property;

(iii) An emergency contact information sheet.

(c) A threat assessment plan developed as prescribed in section 5502.263 of the Revised Code. A building may use the model plan developed by the department of public safety under that section;

(d) A protocol for school threat assessment teams established under section 3313.669 of the Revised Code;

(e) A protocol that addresses student use of cellular telephones during an active threat or emergency.

(3) Each protocol described in division (B) of this section shall include procedures determined to be appropriate by the administrator for responding to threats and emergency events, respectively, including such things as notification of appropriate law enforcement personnel, calling upon specified emergency response personnel for assistance, and informing parents of affected students.

Prior to the opening day of each school year, the administrator shall inform each student or child enrolled in the school and the student's or child's parent of the parental notification procedures included in the protocol.

(4) Each administrator shall keep a copy of the emergency management plan adopted pursuant to this section in a secure place.

(C)(1) The administrator shall submit to the director of public safety, in accordance with rules adopted pursuant to division (F) of this section, an electronic copy of the emergency management plan prescribed by division (B) of this section not less than once every three years, whenever a major modification to the building requires changes in the procedures outlined in the plan, and whenever information on the emergency contact information sheet changes.

(2) The administrator also shall file a copy of the plan with each law enforcement agency that has jurisdiction over the school building and, upon request, to any of the following:

(a) The fire department that serves the political subdivision in which the building is located;

(b) The emergency medical service organization that serves the political subdivision in which the building is located;

(c) The county emergency management agency for the county in which the building is located;

(d) The regional mobile training officer.

(3) Upon receipt of an emergency management plan, the director shall post the information on the contact and information management system and submit the information in accordance with rules adopted pursuant to division (F) of this section, to the attorney general, who shall post that information on the Ohio law enforcement gateway or its successor.

(4) Any department or entity to which copies of an emergency management plan are filed under this section shall keep the copies in a secure place.

(D)(1) Not later than the first day of September of each year, each administrator shall review the emergency management plan and certify to the director that the plan is current and accurate.

(2) Anytime that an administrator updates the emergency management plan pursuant to division (C)(1) of this section, the administrator shall file copies, not later than the tenth day after the revision is adopted and in accordance with rules adopted pursuant to division (F) of this section, to the director and to any entity with which the administrator filed a copy under division (C)(2) of this section.

(E) Each administrator shall do both of the following:

(1) Prepare and conduct at least one annual emergency management test, as defined in



division (A)(2) of this section, in accordance with rules adopted pursuant to division (F) of this section;

(2) Grant access to each building under the control of the administrator to law enforcement personnel and to entities described in division (C)(2) of this section, to enable the personnel and entities to hold training sessions for responding to threats and emergency events affecting the building, provided that the access occurs outside of student instructional hours and the administrator, 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. ~~426.65~~ 5502.75. (A) As used in this section, "public safety officer" includes all the following, whether paid or volunteer:

(1) A peace officer, as defined in section 2935.01 of the Revised Code;

(2) A firefighter of a lawfully constituted fire department;

(3) A first responder, emergency medical technician-basic, emergency medical technician-intermediate, or emergency medical technician-paramedic certified under Chapter 4765. of the Revised Code.

(B) The state post-traumatic stress fund is created in the state treasury. The director of ~~budget and management~~ public safety shall be the trustee of the fund.

~~(B)~~(C) The state post-traumatic stress fund shall be used for the following purposes:

(1) Payment of compensation for lost wages that result from a public safety officer being disabled by post-traumatic stress disorder received in the course of, and arising out of, employment as a public safety officer but without an accompanying physical injury;

(2) Payment of medical, nurse, therapy, and hospital services and medicines required to treat a public safety officer diagnosed with post-traumatic stress disorder received in the course of, and arising out of, employment as a public safety officer but without an accompanying physical injury;

(3) Payment of administrative costs incurred in providing the compensation and benefits described in divisions ~~(B)~~(1)~~(C)~~(1) and (2) of this section.

~~(C)~~(D) No employer shall discharge, demote, reassign, or take any punitive action against any public safety officer because the officer filed a claim or instituted, pursued, or testified in any proceedings related to compensation or benefits paid from the state post traumatic stress fund as a result of a diagnosis of post-traumatic stress disorder received in the course of, and arising out of, employment as a public safety officer but without an accompanying physical injury. Any such officer may file an action in the common pleas court of the county of the officer's employment in which the relief which may be granted shall be limited to reasonable attorney fees and reinstatement with back pay, if the action is based on discharge, or an award for wages lost if based upon demotion, reassignment, or punitive action taken, offset by earnings subsequent to discharge, demotion, reassignment, or punitive action taken. The action shall be forever barred unless filed within one hundred eighty days immediately following the discharge, demotion, reassignment, or punitive action taken, and no action may be instituted or maintained unless the employer has received written notice of a claimed violation of this section within the ninety days immediately following the discharge, demotion, reassignment, or punitive action taken.

~~(D)~~(E) There shall be no payments made from the state post-traumatic stress fund pursuant to division ~~(B)~~(C) of this section and no person is eligible for any claims and no liability shall accrue to any state party under this section.

Sec. 5525.17. (A)(1) If a contractor has not commenced ~~his~~ work within a reasonable time, or does not carry the same forward with reasonable progress, or is improperly performing ~~his~~ the work, or has abandoned, or fails or refuses to complete a contract entered into under Chapters 5501., 5503., 5511., 5513., 5515., 5516., 5517., 5519., 5521., 5523., 5525., 5527., 5528., 5529., 5531., 5533., and 5535. of the Revised Code, the director of transportation shall make a finding to that

effect and so notify the contractor in writing, and the rights of the contractor to control and supervise the work shall immediately cease. The director shall forthwith give written notice to the sureties on the bonds of such contractor of such action. If

(2) If, within ten days after the receipt of such notice, such sureties on the contract performance bond or any one or more of them notify the director in writing of their intention to enter upon and complete the work covered by such contract, such sureties shall be permitted to do so and the director shall allow them thirty days, after the receipt of such notice in writing, within which to enter upon the work and resume construction, unless such time is extended by the director for good cause shown. If such sureties do not carry the same forward with reasonable progress, or if they improperly perform, abandon, or fail to complete the work covered by any such contract, the director shall complete the same in the manner provided in this section. If

(3) Except as provided in division (A)(4) of this section, in the event the sureties on the contract performance bond, or any one or more of them, notify the director in writing of their intention to enter upon and complete the work covered by such contract, and then fail or refuse to so complete, any additional costs reasonably incurred by the director as a result of such failure or refusal shall be computed by the director and become the liability of such surety, which is not limited by the amount of the contract performance bond. If

(4)(a) In the event the sureties on a contract performance bond that relates to a major bridge project, or any one or more of them, notify the director in writing of their intention to enter upon and complete the work covered by such contract, and then fail or refuse to so complete, any additional costs reasonably incurred by the director as a result of such failure or refusal shall be computed by the director and become the liability of such surety in an amount not to exceed one hundred fifteen per cent of the contract performance bond.

(b) As used in division (A)(4)(a) of this section, "major bridge project" means a bridge project that spans the Ohio river for a contract that was awarded with the allowances authorized under division (D) of section 5517.011 of the Revised Code.

(5) If the surety fails to pay such the amount computed by the director under division (A)(3) or (4) of this section, the director shall certify the facts to the attorney general, who shall proceed to collect such additional costs from the surety and the amount so collected shall be paid into the state treasury to the credit of the fund from which the excess cost was originally paid.

(B) If, after receiving notice of the action of the director in terminating the control of the contractor over the work covered by his the contract, the sureties on such contract performance bond do not within ten days give the director the written notice provided for in this section, the director shall cause that portion of the work which remains uncompleted to be re-estimated and relet in accordance with the requirements applicable to original bids; or in the event the director determines with the approval of the controlling board that an extraordinary emergency exists, he the director may contract for the completion of the work without advertising for bids, if he the director considers it to be in the best public interest.

(C) Before entering into a contract for the completion of any such improvement in accordance with division (B) of this section, the director shall require a contract performance bond and a payment bond with sufficient sureties each in an amount equal to one hundred per cent of the estimated cost of completing the work, and conditions relating to the bonds of original contractors shall apply to such bonds.

(D)(1) If the cost of completing such work under division (C) of this section exceeds the amount set aside or apportioned therefor, the remainder of the cost shall be paid from the appropriations from the state highway operating fund available for the use of the department of transportation and against which no contractual obligations exist.

If (2) Subject to the limitation specified in division (A)(4) of this section, if the cost of completing any such improvement exceeds the portion of the contract price remaining unpaid to the original contractor at the time of his default, such excess shall be computed by the director and becomes the liability of such contractor or surety or both. If either the contractor or surety fails to pay such amount, the director shall certify the facts to the attorney general, who shall proceed to collect such excess cost from the contractor and the sureties upon his the contract performance bond, and the amount so collected shall be paid into the state treasury to the credit of the fund from which the excess cost was originally paid.

(E) Where the estimated cost of completing a defaulted contract does not exceed five thousand dollars, the director may complete the same by force account, or by a contract let without advertisement.

Sec. 5709.40. (A) As used in this section:

(1) "Blighted area" and "impacted city" have the same meanings as in section 1728.01 of the Revised Code.

(2) "Business day" means a day of the week excluding Saturday, Sunday, and a legal holiday as defined under section 1.14 of the Revised Code.

(3) "Housing renovation" means a project carried out for residential purposes.

(4) "Improvement" means the increase in the assessed value of any real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of an ordinance adopted under this section were it not for the exemption granted by that ordinance.

(5) "Incentive district" means an area not more than three hundred acres in size enclosed by a continuous boundary in which a project is being, or will be, undertaken and having one or more of the following distress characteristics:

(a) At least fifty-one per cent of the residents of the district have incomes of less than eighty per cent of the median income of residents of the political subdivision in which the district is located, as determined in the same manner specified under section 119(b) of the "Housing and Community Development Act of 1974," 88 Stat. 633, 42 U.S.C. 5318, as amended;

(b) The average rate of unemployment in the district during the most recent twelve-month period for which data are available is equal to at least one hundred fifty per cent of the average rate



of unemployment for this state for the same period.

(c) At least twenty per cent of the people residing in the district live at or below the poverty level as defined in the federal Housing and Community Development Act of 1974, 42 U.S.C. 5301, as amended, and regulations adopted pursuant to that act.

(d) The district is a blighted area.

(e) The district is in a situational distress area as designated by the director of development under division (F) of section 122.23 of the Revised Code.

(f) As certified by the engineer for the political subdivision, the public infrastructure serving the district is inadequate to meet the development needs of the district as evidenced by a written economic development plan or urban renewal plan for the district that has been adopted by the legislative authority of the subdivision.

(g) The district is comprised entirely of unimproved land that is located in a distressed area as defined in section 122.23 of the Revised Code.

(6) "Overlay" means an area of not more than three hundred acres that is a square, or that is a rectangle having two longer sides that are not more than twice the length of the two shorter sides, that the legislative authority of a municipal corporation delineates on a map of a proposed incentive district.

(7) "Project" means development activities undertaken on one or more parcels, including, but not limited to, construction, expansion, and alteration of buildings or structures, demolition, remediation, and site development, and any building or structure that results from those activities.

(8) "Public infrastructure improvement" includes, but is not limited to, public roads and highways; water and sewer lines; the continued maintenance of those public roads and highways and water and sewer lines; environmental remediation; land acquisition, including acquisition in aid of industry, commerce, distribution, or research; demolition, including demolition on private property when determined to be necessary for economic development purposes; stormwater and flood remediation projects, including such projects on private property when determined to be necessary for public health, safety, and welfare; the provision of gas, electric, and communications service facilities, including the provision of gas or electric service facilities owned by nongovernmental entities when such improvements are determined to be necessary for economic development purposes; the enhancement of public waterways through improvements that allow for greater public access; and off-street parking facilities, including those in which all or a portion of the parking spaces are reserved for specific uses when determined to be necessary for economic development purposes.

(9) "Nonperforming parcel" means a parcel to which all of the following apply:

(a) The parcel is exempted from taxation under division (B) of this section or has been included in a district created under division (C) of this section.

(b) The parcel's owner is required to make payments in lieu of taxes in accordance with section 5709.42 of the Revised Code.

(c) No such payments have been remitted to the county treasurer since the inception of the exemption or district.

(B) The legislative authority of a municipal corporation, by ordinance, may declare improvements to certain parcels of real property located in the municipal corporation to be a public purpose. Improvements with respect to a parcel that is used or to be used for residential purposes may be declared a public purpose under this division only if the parcel is located in a blighted area of an impacted city. For this purpose, "parcel that is used or to be used for residential purposes" means a parcel that, as improved, is used or to be used for purposes that would cause the tax commissioner to classify the parcel as residential property in accordance with rules adopted by the commissioner under section 5713.041 of the Revised Code. Except as otherwise provided under division (D) of this section or section 5709.51 or 5709.511 of the Revised Code, not more than seventy-five per cent of an improvement thus declared to be a public purpose may be exempted from real property taxation for a period of not more than ten years. The ordinance shall specify the percentage of the improvement to be exempted from taxation and the life of the exemption.

An ordinance adopted or amended under this division shall designate the specific public infrastructure improvements made, to be made, or in the process of being made by the municipal corporation that directly benefit, or that once made will directly benefit, the parcels for which improvements are declared to be a public purpose. The service payments provided for in section 5709.42 of the Revised Code shall be used to finance the public infrastructure improvements designated in the ordinance, for the purpose described in division (D)(1) of this section or as provided in section 5709.43 of the Revised Code.

(C)(1) The legislative authority of a municipal corporation may adopt an ordinance creating an incentive district and declaring improvements to parcels within the district to be a public purpose and, except as provided in division (C)(2) of this section, exempt from taxation as provided in this section, but no legislative authority of a municipal corporation that has a population that exceeds twenty-five thousand, as shown by the most recent federal decennial census, shall adopt an ordinance that creates an incentive district if the sum of the taxable value of real property in the proposed district for the preceding tax year and the taxable value of all real property in the municipal corporation that would have been taxable in the preceding year were it not for the fact that the property was in an existing incentive district and therefore exempt from taxation exceeds twenty-five per cent of the taxable value of real property in the municipal corporation for the preceding tax year. The ordinance shall delineate the boundary of the proposed district and specifically identify each parcel within the district. A proposed district may not include any parcel, other than a nonperforming parcel, that is or has been exempted from taxation under division (B) of this section or that is or has been within another district created under this division. On and after the effective date of the district, a nonperforming parcel within the district is no longer exempted from taxation under division (B) of this section or included within an incentive district under any previous ordinance, and the parcel's owner is no longer required to make payments in lieu of taxes under such

a previous ordinance in accordance with section 5709.42 of the Revised Code. Any exemption application filed with the tax commissioner under section 5715.27 of the Revised Code under the second ordinance shall identify the nonperforming parcels included in the second district, the original ordinance under which the nonperforming parcels were originally exempted, and the value history of each nonperforming parcel since the enactment of the original ordinance. An ordinance may create more than one such district, and more than one ordinance may be adopted under division (C)(1) of this section.

(2)(a) Not later than thirty days prior to adopting an ordinance under division (C)(1) of this section, if the municipal corporation intends to apply for exemptions from taxation under section 5709.911 of the Revised Code on behalf of owners of real property located within the proposed incentive district, the legislative authority of the municipal corporation shall conduct a public hearing on the proposed ordinance. Not later than thirty days prior to the public hearing, the legislative authority shall give notice of the public hearing and the proposed ordinance by first class mail to every real property owner whose property is located within the boundaries of the proposed incentive district that is the subject of the proposed ordinance. The notice shall include a map of the proposed incentive district on which the legislative authority of the municipal corporation shall have delineated an overlay. The notice shall inform the property owner of the owner's right to exclude the owner's property from the incentive district if the owner's entire parcel of property will not be located within the overlay, by submitting a written response in accordance with division (C)(2)(b) of this section. The notice also shall include information detailing the required contents of the response, the address to which the response may be mailed, and the deadline for submitting the response.

(b) Any owner of real property located within the boundaries of an incentive district proposed under division (C)(1) of this section whose entire parcel of property is not located within the overlay may exclude the property from the proposed incentive district by submitting a written response to the legislative authority of the municipal corporation not later than forty-five days after the postmark date on the notice required under division (C)(2)(a) of this section. The response shall be sent by first class mail or delivered in person at a public hearing held by the legislative authority under division (C)(2)(a) of this section. The response shall conform to any content requirements that may be established by the municipal corporation and included in the notice provided under division (C)(2)(a) of this section. In the response, property owners may identify a parcel by street address, by the manner in which it is identified in the ordinance, or by other means allowing the identity of the parcel to be ascertained.

(c) Before adopting an ordinance under division (C)(1) of this section, the legislative authority of a municipal corporation shall amend the ordinance to exclude any parcel located wholly or partly outside the overlay for which a written response has been submitted under division (C)(2)(b) of this section. A municipal corporation shall not apply for exemptions from taxation under section 5709.911 of the Revised Code for any such parcel, and service payments may not be required from the owner of the parcel. Improvements to a parcel excluded from an incentive district

under this division may be exempted from taxation under division (B) of this section pursuant to an ordinance adopted under that division or under any other section of the Revised Code under which the parcel qualifies.

(3)(a) An ordinance adopted under division (C)(1) of this section shall specify the life of the incentive district and the percentage of the improvements to be exempted, shall designate the public infrastructure improvements made, to be made, or in the process of being made, that benefit or serve, or, once made, will benefit or serve parcels in the district. The ordinance also shall identify one or more specific projects being, or to be, undertaken in the district that place additional demand on the public infrastructure improvements designated in the ordinance. The project identified may, but need not be, the project under division (C)(3)(b) of this section that places real property in use for commercial or industrial purposes. Except as otherwise permitted under that division, the service payments provided for in section 5709.42 of the Revised Code shall be used to finance the designated public infrastructure improvements, for the purpose described in division (D)(1), (E), or (F) of this section, or as provided in section 5709.43 of the Revised Code.

An ordinance adopted under division (C)(1) of this section on or after March 30, 2006, shall not designate police or fire equipment as public infrastructure improvements, and no service payment provided for in section 5709.42 of the Revised Code and received by the municipal corporation under the ordinance shall be used for police or fire equipment.

(b) An ordinance adopted under division (C)(1) of this section may authorize the use of service payments provided for in section 5709.42 of the Revised Code for the purpose of housing renovations within the incentive district, provided that the ordinance also designates public infrastructure improvements that benefit or serve the district, and that a project within the district places real property in use for commercial or industrial purposes. Service payments may be used to finance or support loans, deferred loans, and grants to persons for the purpose of housing renovations within the district. The ordinance shall designate the parcels within the district that are eligible for housing renovation. The ordinance shall state separately the amounts or the percentages of the expected aggregate service payments that are designated for each public infrastructure improvement and for the general purpose of housing renovations.

(4) Except with the approval of the board of education of each city, local, or exempted village school district within the territory of which the incentive district is or will be located, and subject to division (E) of this section, the life of an incentive district shall not exceed ten years, and the percentage of improvements to be exempted shall not exceed seventy-five per cent. With approval of the board of education, the life of a district may be not more than thirty years, and the percentage of improvements to be exempted may be not more than one hundred per cent. The approval of a board of education shall be obtained in the manner provided in division (D) of this section.

(D)(1) If the ordinance declaring improvements to a parcel to be a public purpose or creating an incentive district specifies that payments in lieu of taxes provided for in section 5709.42 of the



Revised Code shall be paid to the city, local, or exempted village, and joint vocational school district in which the parcel or incentive district is located in the amount of the taxes that would have been payable to the school district if the improvements had not been exempted from taxation, the percentage of the improvement that may be exempted from taxation may exceed seventy-five per cent, and the exemption may be granted for up to thirty years, without the approval of the board of education as otherwise required under division (D)(2) of this section.

(2) Improvements with respect to a parcel may be exempted from taxation under division (B) of this section, and improvements to parcels within an incentive district may be exempted from taxation under division (C) of this section, for up to ten years or, with the approval under this paragraph of the board of education of the city, local, or exempted village school district within which the parcel or district is located, for up to thirty years. The percentage of the improvement exempted from taxation may, with such approval, exceed seventy-five per cent, but shall not exceed one hundred per cent. Not later than forty-five business days prior to adopting an ordinance under this section declaring improvements to be a public purpose that is subject to approval by a board of education under this division, the legislative authority shall deliver to the board of education a notice stating its intent to adopt an ordinance making that declaration. The notice regarding improvements with respect to a parcel under division (B) of this section shall identify the parcels for which improvements are to be exempted from taxation, provide an estimate of the true value in money of the improvements, specify the period for which the improvements would be exempted from taxation and the percentage of the improvement that would be exempted, and indicate the date on which the legislative authority intends to adopt the ordinance. The notice regarding improvements to parcels within an incentive district under division (C) of this section shall delineate the boundaries of the district, specifically identify each parcel within the district, identify each anticipated improvement in the district, provide an estimate of the true value in money of each such improvement, specify the life of the district and the percentage of improvements that would be exempted, and indicate the date on which the legislative authority intends to adopt the ordinance. The board of education, by resolution adopted by a majority of the board, may approve the exemption for the period or for the exemption percentage specified in the notice; may disapprove the exemption for the number of years in excess of ten, may disapprove the exemption for the percentage of the improvement to be exempted in excess of seventy-five per cent, or both; or may approve the exemption on the condition that the legislative authority and the board negotiate an agreement providing for compensation to the school district equal in value to a percentage of the amount of taxes exempted in the eleventh and subsequent years of the exemption period or, in the case of exemption percentages in excess of seventy-five per cent, compensation equal in value to a percentage of the taxes that would be payable on the portion of the improvement in excess of seventy-five per cent were that portion to be subject to taxation, or other mutually agreeable compensation. If an agreement is negotiated between the legislative authority and the board to compensate the school district for all or part of the taxes exempted, including agreements for payments in lieu of taxes under section 5709.42 of the Revised

Code, the legislative authority shall compensate the joint vocational school district within which the parcel or district is located at the same rate and under the same terms received by the city, local, or exempted village school district.

(3) The board of education shall certify its resolution to the legislative authority not later than fourteen days prior to the date the legislative authority intends to adopt the ordinance as indicated in the notice. If the board of education and the legislative authority negotiate a mutually acceptable compensation agreement, the ordinance may declare the improvements a public purpose for the number of years specified in the ordinance or, in the case of exemption percentages in excess of seventy-five per cent, for the exemption percentage specified in the ordinance. In either case, if the board and the legislative authority fail to negotiate a mutually acceptable compensation agreement, the ordinance may declare the improvements a public purpose for not more than ten years, and shall not exempt more than seventy-five per cent of the improvements from taxation. If the board fails to certify a resolution to the legislative authority within the time prescribed by this division, the legislative authority thereupon may adopt the ordinance and may declare the improvements a public purpose for up to thirty years, or, in the case of exemption percentages proposed in excess of seventy-five per cent, for the exemption percentage specified in the ordinance. The legislative authority may adopt the ordinance at any time after the board of education certifies its resolution approving the exemption to the legislative authority, or, if the board approves the exemption on the condition that a mutually acceptable compensation agreement be negotiated, at any time after the compensation agreement is agreed to by the board and the legislative authority.

(4) If a board of education has adopted a resolution waiving its right to approve exemptions from taxation under this section and the resolution remains in effect, approval of exemptions by the board is not required under division (D) of this section. If a board of education has adopted a resolution allowing a legislative authority to deliver the notice required under division (D) of this section fewer than forty-five business days prior to the legislative authority's adoption of the ordinance, the legislative authority shall deliver the notice to the board not later than the number of days prior to such adoption as prescribed by the board in its resolution. If a board of education adopts a resolution waiving its right to approve agreements or shortening the notification period, the board shall certify a copy of the resolution to the legislative authority. If the board of education rescinds such a resolution, it shall certify notice of the rescission to the legislative authority.

(5) If the legislative authority is not required by division (D) of this section to notify the board of education of the legislative authority's intent to declare improvements to be a public purpose, the legislative authority shall comply with the notice requirements imposed under section 5709.83 of the Revised Code, unless the board has adopted a resolution under that section waiving its right to receive such a notice.

(6) Nothing in division (D) of this section prohibits the legislative authority of a municipal corporation from amending the ordinance or resolution under section 5709.51 or 5709.511 of the Revised Code to extend the term of the exemption.

(E)(1) If a proposed ordinance under division (C)(1) of this section exempts improvements with respect to a parcel within an incentive district for more than ten years, or the percentage of the improvement exempted from taxation exceeds seventy-five per cent, not later than forty-five business days prior to adopting the ordinance the legislative authority of the municipal corporation shall deliver to the board of county commissioners of the county within which the incentive district will be located a notice that states its intent to adopt an ordinance creating an incentive district. The notice shall include a copy of the proposed ordinance, identify the parcels for which improvements are to be exempted from taxation, provide an estimate of the true value in money of the improvements, specify the period of time for which the improvements would be exempted from taxation, specify the percentage of the improvements that would be exempted from taxation, and indicate the date on which the legislative authority intends to adopt the ordinance.

(2) The board of county commissioners, by resolution adopted by a majority of the board, may object to the exemption for the number of years in excess of ten, may object to the exemption for the percentage of the improvement to be exempted in excess of seventy-five per cent, or both. If the board of county commissioners objects, the board may negotiate a mutually acceptable compensation agreement with the legislative authority. In no case shall the compensation provided to the board exceed the property taxes forgone due to the exemption. If the board of county commissioners objects, and the board and legislative authority fail to negotiate a mutually acceptable compensation agreement, the ordinance adopted under division (C)(1) of this section shall provide to the board compensation in the eleventh and subsequent years of the exemption period equal in value to not more than fifty per cent of the taxes that would be payable to the county or, if the board's objection includes an objection to an exemption percentage in excess of seventy-five per cent, compensation equal in value to not more than fifty per cent of the taxes that would be payable to the county, on the portion of the improvement in excess of seventy-five per cent, were that portion to be subject to taxation. The board of county commissioners shall certify its resolution to the legislative authority not later than thirty days after receipt of the notice.

(3) If the board of county commissioners does not object or fails to certify its resolution objecting to an exemption within thirty days after receipt of the notice, the legislative authority may adopt the ordinance, and no compensation shall be provided to the board of county commissioners. If the board timely certifies its resolution objecting to the ordinance, the legislative authority may adopt the ordinance at any time after a mutually acceptable compensation agreement is agreed to by the board and the legislative authority, or, if no compensation agreement is negotiated, at any time after the legislative authority agrees in the proposed ordinance to provide compensation to the board of fifty per cent of the taxes that would be payable to the county in the eleventh and subsequent years of the exemption period or on the portion of the improvement in excess of seventy-five per cent, were that portion to be subject to taxation.

(F) Service payments in lieu of taxes that are attributable to any amount by which the effective tax rate of either a renewal levy with an increase or a replacement levy exceeds the

effective tax rate of the levy renewed or replaced, or that are attributable to an additional levy, for a levy authorized by the voters for any of the following purposes on or after January 1, 2006, and which are provided pursuant to an ordinance creating an incentive district under division (C)(1) of this section that is adopted on or after January 1, 2006, or a later date as specified in this division, shall be distributed to the appropriate taxing authority as required under division (C) of section 5709.42 of the Revised Code in an amount equal to the amount of taxes from that additional levy or from the increase in the effective tax rate of such renewal or replacement levy that would have been payable to that taxing authority from the following levies were it not for the exemption authorized under division (C) of this section:

(1) A tax levied under division (L) of section 5705.19 or section 5705.191 or 5705.222 of the Revised Code for community developmental disabilities programs and services pursuant to Chapter 5126. of the Revised Code;

(2) A tax levied under division (Y) of section 5705.19 of the Revised Code for providing or maintaining senior citizens services or facilities;

(3) A tax levied under section 5705.22 of the Revised Code for county hospitals;

(4) A tax levied by a joint-county district or by a county under section 5705.19, 5705.191, or 5705.221 of the Revised Code for alcohol, drug addiction, and mental health services or facilities;

(5) A tax levied under section 5705.23 of the Revised Code for library purposes;

(6) A tax levied under section 5705.24 of the Revised Code for the support of children services and the placement and care of children;

(7) A tax levied under division (Z) of section 5705.19 of the Revised Code for the provision and maintenance of zoological park services and facilities under section 307.76 of the Revised Code;

(8) A tax levied under section 511.27 or division (H) of section 5705.19 of the Revised Code for the support of township park districts;

(9) A tax levied under division (A), (F), or (H) of section 5705.19 of the Revised Code for parks and recreational purposes of a joint recreation district organized pursuant to division (B) of section 755.14 of the Revised Code;

(10) A tax levied under section 1545.20 or 1545.21 of the Revised Code for park district purposes;

(11) A tax levied under section 5705.191 of the Revised Code for the purpose of making appropriations for public assistance; human or social services; public relief; public welfare; public health and hospitalization; and support of general hospitals;

(12) A tax levied under section 3709.29 of the Revised Code for a general health district program.

(13) A tax levied by a township under section 505.39, division (I) of section 5705.19, or division (JJ) of section 5705.19 of the Revised Code to the extent the proceeds are used for the purposes described in division (I) of that section, for the purpose of funding fire, emergency medical, and ambulance services as described in that section and those divisions. Division (F)(13) of



this section applies only if the township levying the tax provides fire, emergency medical, or ambulance services in the incentive district, and only to incentive districts created by an ordinance adopted on or after the effective date of the amendment of this section by H.B. 69 of the 132nd general assembly, March 23, 2018. The board of township trustees may, by resolution, waive the application of this division or negotiate with the municipal corporation that created the district for a lesser amount of payments in lieu of taxes.

(G) An exemption from taxation granted under this section commences with the tax year specified in the ordinance so long as the year specified in the ordinance commences after the effective date of the ordinance. If the ordinance specifies a year commencing before the effective date of the resolution or specifies no year whatsoever, the exemption commences with the tax year in which an exempted improvement first appears on the tax list and duplicate of real and public utility property and that commences after the effective date of the ordinance. In lieu of stating a specific year, the ordinance may provide that the exemption commences in the tax year in which the value of an improvement exceeds a specified amount or in which the construction of one or more improvements is completed, provided that such tax year commences after the effective date of the ordinance. With respect to the exemption of improvements to parcels under division (B) of this section, the ordinance may allow for the exemption to commence in different tax years on a parcel-by-parcel basis, with a separate exemption term specified for each parcel.

Except as otherwise provided in this division or section 5709.51 or 5709.511 of the Revised Code, the exemption ends on the date specified in the ordinance as the date the improvement ceases to be a public purpose or the incentive district expires, or ends on the date on which the public infrastructure improvements and housing renovations are paid in full from the municipal public improvement tax increment equivalent fund established under division (A) of section 5709.43 of the Revised Code, whichever occurs first. The exemption of an improvement with respect to a parcel or within an incentive district may end on a later date, as specified in the ordinance, if the legislative authority and the board of education of the city, local, or exempted village school district within which the parcel or district is located have entered into a compensation agreement under section 5709.82 of the Revised Code with respect to the improvement, and the board of education has approved the term of the exemption under division (D)(2) of this section, but in no case shall the improvement be exempted from taxation for more than thirty years. Exemptions shall be claimed and allowed in the same manner as in the case of other real property exemptions. If an exemption status changes during a year, the procedure for the apportionment of the taxes for that year is the same as in the case of other changes in tax exemption status during the year.

(H) Additional municipal financing of public infrastructure improvements and housing renovations may be provided by any methods that the municipal corporation may otherwise use for financing such improvements or renovations. If the municipal corporation issues bonds or notes to finance the public infrastructure improvements and housing renovations and pledges money from the municipal public improvement tax increment equivalent fund to pay the interest on and principal of

the bonds or notes, the bonds or notes are not subject to Chapter 133. of the Revised Code.

(I) The municipal corporation, not later than fifteen days after the adoption of an ordinance under this section, shall submit to the director of development a copy of the ordinance. On or before the thirty-first day of March of each year, the municipal corporation shall submit a status report to the director. The report shall indicate, in the manner prescribed by the director, the progress of the project during each year that an exemption remains in effect, including a summary of the receipts from service payments in lieu of taxes; expenditures of money from the funds created under section 5709.43 of the Revised Code; a description of the public infrastructure improvements and housing renovations financed with such expenditures; and a quantitative summary of changes in employment and private investment resulting from each project.

(J) Nothing in this section shall be construed to prohibit a legislative authority from declaring to be a public purpose improvements with respect to more than one parcel.

(K) If a parcel is located in a new community district in which the new community authority imposes a community development charge on the basis of rentals received from leases of real property as described in division (L)(2) of section 349.01 of the Revised Code, the parcel may not be exempted from taxation under this section.

(L)(1) Notwithstanding the limitations on the life of an incentive district and the number of years that improvements to a parcel or parcels within an incentive district may be exempted from taxation prescribed by divisions (C) and (D) of this section, the legislative authority of a municipal corporation may amend an ordinance originally adopted under division (C) of this section before January 1, 2006, to extend the life of an incentive district created by that ordinance. The extension shall be for a period not to exceed fifteen years and shall not increase the percentage of the value of improvements exempted from taxation.

(2) Before adopting an amendment authorized by division (L)(1) of this section, the legislative authority of the municipal corporation shall provide notice of the amendment to each board of education of the city, local, or exempted village school district in which the incentive district is located, in the same manner as provided under division (D) of this section, and shall obtain the approval of each such board in the manner required under that division, except both of the following apply:

(a) The board of education may approve the exemption on the condition that the legislative authority and the board negotiate an agreement providing for mutually agreeable compensation to the school district.

(b) If the board of education fails to certify a resolution approving the amendment to the legislative authority within the time prescribed by division (D) of this section, the legislative authority shall not adopt the amendment authorized under division (L) of this section.

(3) No approval otherwise required by division (L)(2) of this section shall be required from a board of education if either of the following apply:

(a) The amendment provides for compensation to the city, local, or exempted village school

district in which the incentive district is located equal in value to the amount of taxes that would be payable to the school district if the improvements exempted from taxation had not been exempted for the additional period.

(b) The board of education has adopted a resolution waiving its right to approve exemptions from taxation pursuant to division (D)(4) of this section. If the board has adopted such a resolution, the municipal corporation shall comply with the notice requirements imposed by section 5709.83 of the Revised Code before taking formal action to adopt an amendment authorized under division (L)(1) of this section unless the board has adopted a resolution under that section waiving its right to receive that notice.

(4) Not later than fourteen days before adopting an amendment authorized by division (L)(1) of this section, the legislative authority of the municipal corporation shall deliver a notice identical to a notice required under section 5709.83 of the Revised Code to the board of county commissioners of each county in which the incentive district is located.

Sec. 5709.41. (A) As used in this section:

(1) "Business day" means a day of the week excluding Saturday, Sunday, and a legal holiday as defined under section 1.14 of the Revised Code.

(2) "Improvement" means the increase in assessed value of any parcel of property subsequent to the acquisition of the parcel by a municipal corporation engaged in urban redevelopment or by a township engaged in redevelopment.

(B) The legislative authority of a municipal corporation or township, by ordinance or resolution, may declare to be a public purpose any improvement to a parcel of real property if both of the following apply:

(1) The municipal corporation or township held fee title to the parcel prior to the adoption of the ordinance or resolution;

(2) The parcel is leased, or the fee of the parcel is conveyed, to any person either before or after adoption of the ordinance or resolution.

Improvements used or to be used for residential purposes may be declared a public purpose under this section only if the parcel is located in a blighted area of an impacted city, in the case of a municipal corporation, or in a blighted area, in the case of a township, as those terms are defined in section 1728.01 of the Revised Code. For this purpose, "parcel that is used or to be used for residential purposes" means a parcel that, as improved, is used or to be used for purposes that would cause the tax commissioner to classify the parcel as residential property in accordance with rules adopted by the commissioner under section 5713.041 of the Revised Code.

(C) Except as otherwise provided in division (C)(1), (2), or (3) of this section, not more than seventy-five per cent of an improvement thus declared to be a public purpose may be exempted from real property taxation. The ordinance or resolution shall specify the percentage of the improvement to be exempted from taxation. If a parcel is located in a new community district in which the new community authority imposes a community development charge on the basis of rentals received

from leases of real property as described in division (L)(2) of section 349.01 of the Revised Code, the parcel may not be exempted from taxation under this section.

(1) If the ordinance or resolution declaring improvements to a parcel to be a public purpose specifies that payments in lieu of taxes provided for in section 5709.42 or 5709.74 of the Revised Code shall be paid to the city, local, or exempted village school district in which the parcel is located in the amount of the taxes that would have been payable to the school district if the improvements had not been exempted from taxation, the percentage of the improvement that may be exempted from taxation may exceed seventy-five per cent, and the exemption may be granted for up to thirty years, without the approval of the board of education as otherwise required under division (C)(2) of this section.

(2) Improvements may be exempted from taxation for up to ten years or, with the approval of the board of education of the city, local, or exempted village school district within the territory of which the improvements are or will be located, for up to thirty years. The percentage of the improvement exempted from taxation may, with such approval, exceed seventy-five per cent, but shall not exceed one hundred per cent. Not later than forty-five business days prior to adopting an ordinance or resolution under this section, the legislative authority shall deliver to the board of education a notice stating its intent to declare improvements to be a public purpose under this section. The notice shall describe the parcel and the improvements, provide an estimate of the true value in money of the improvements, specify the period for which the improvements would be exempted from taxation and the percentage of the improvements that would be exempted, and indicate the date on which the legislative authority intends to adopt the ordinance or resolution. The board of education, by resolution adopted by a majority of the board, may approve the exemption for the period or for the exemption percentage specified in the notice, may disapprove the exemption for the number of years in excess of ten, may disapprove the exemption for the percentage of the improvements to be exempted in excess of seventy-five per cent, or both, or may approve the exemption on the condition that the legislative authority and the board negotiate an agreement providing for compensation to the school district equal in value to a percentage of the amount of taxes exempted in the eleventh and subsequent years of the exemption period, or, in the case of exemption percentages in excess of seventy-five per cent, compensation equal in value to a percentage of the taxes that would be payable on the portion of the improvement in excess of seventy-five per cent were that portion to be subject to taxation. The board of education shall certify its resolution to the legislative authority not later than fourteen days prior to the date the legislative authority intends to adopt the ordinance or resolution as indicated in the notice. If the board of education approves the exemption on the condition that a compensation agreement be negotiated, the board in its resolution shall propose a compensation percentage. If the board of education and the legislative authority negotiate a mutually acceptable compensation agreement, the ordinance or resolution may declare the improvements a public purpose for the number of years specified in the ordinance or resolution or, in the case of exemption percentages in excess of seventy-five per cent,



for the exemption percentage specified in the ordinance or resolution. In either case, if the board and the legislative authority fail to negotiate a mutually acceptable compensation agreement, the ordinance or resolution may declare the improvements a public purpose for not more than ten years, but shall not exempt more than seventy-five per cent of the improvements from taxation. If the board fails to certify a resolution to the legislative authority within the time prescribed by this division, the legislative authority thereupon may adopt the ordinance or resolution and may declare the improvements a public purpose for up to thirty years. The legislative authority may adopt the ordinance or resolution at any time after the board of education certifies its resolution approving the exemption to the legislative authority, or, if the board approves the exemption on the condition that a mutually acceptable compensation agreement be negotiated, at any time after the compensation agreement is agreed to by the board and the legislative authority. If a mutually acceptable compensation agreement is negotiated between the legislative authority and the board, including agreements for payments in lieu of taxes under section 5709.42 or 5709.74 of the Revised Code, the legislative authority shall compensate the joint vocational school district within the territory of which the improvements are or will be located at the same rate and under the same terms received by the city, local, or exempted village school district.

(3) If a board of education has adopted a resolution waiving its right to approve exemptions from taxation and the resolution remains in effect, approval of exemptions by the board is not required under this division. If a board of education has adopted a resolution allowing a legislative authority to deliver the notice required under this division fewer than forty-five business days prior to the legislative authority's adoption of the ordinance or resolution, the legislative authority shall deliver the notice to the board not later than the number of days prior to such adoption as prescribed by the board in its resolution. If a board of education adopts a resolution waiving its right to approve exemptions or shortening the notification period, the board shall certify a copy of the resolution to the legislative authority. If the board of education rescinds such a resolution, it shall certify notice of the rescission to the legislative authority.

(4) If the legislative authority is not required by division (C)(1), (2), or (3) of this section to notify the board of education of the legislative authority's intent to declare improvements to be a public purpose, the legislative authority shall comply with the notice requirements imposed under section 5709.83 of the Revised Code, unless the board has adopted a resolution under that section waiving its right to receive such a notice.

(5) Nothing in division (C) of this section prohibits the legislative authority of a municipal corporation or township from amending the ordinance or resolution under section 5709.51 or 5709.511 of the Revised Code to extend the term of the exemption.

(D) An exemption granted under this section commences with the tax year specified in the ordinance or resolution so long as the year specified in the ordinance or resolution commences after the effective date of the ordinance or resolution. If the ordinance or resolution specifies a year commencing before the effective date of the ordinance or resolution or specifies no year, the

exemption commences with the tax year in which an exempted improvement first appears on the tax list and that commences after the effective date of the ordinance or resolution. In lieu of stating a specific year, the ordinance or resolution may provide that the exemption commences in the tax year in which the value of an improvement exceeds a specified amount or in which the construction of one or more improvements is completed, provided that such tax year commences after the effective date of the ordinance or resolution. In lieu of stating a specific year, the ordinance or resolution may allow for the exemption to commence in different tax years on a parcel-by-parcel basis, with a separate exemption term specified for each parcel. The exemption ends on the date specified in the ordinance or resolution as the date the improvement ceases to be a public purpose. The exemption shall be claimed and allowed in the same or a similar manner as in the case of other real property exemptions. If an exemption status changes during a tax year, the procedure for the apportionment of the taxes for that year is the same as in the case of other changes in tax exemption status during the year.

(E) A municipal corporation or township, not later than fifteen days after the adoption of an ordinance or resolution granting a tax exemption under this section, shall submit to the director of development a copy of the ordinance or resolution. On or before the thirty-first day of March each year, the municipal corporation or township shall submit a status report to the director of development outlining the progress of the project during each year that the exemption remains in effect.

Sec. 5709.511. (A) As used in this section, "multinational for-profit entity" means an entity that is organized for profit, headquartered in Ohio, and has business operations in both the United States and other countries.

(B) The legislative authority of a municipal corporation, a board of township trustees, or a board of county commissioners may amend, or provide in, an ordinance or resolution adopted in accordance with division (B) of section 5709.40, section 5709.41, division (B) of section 5709.73, or division (A) of section 5709.78 of the Revised Code, as applicable, to extend the exemption from taxation of improvements to the parcel or parcels designated in the ordinance or resolution for an additional period of not more than thirty years if all of the following conditions are met:

(1) The buildings and structures on the parcels are owned by a multinational for-profit entity.

(2) The multinational for-profit entity has maintained a presence on the site for more than twenty-five years.

(3) The multinational for-profit entity will commit to investing at least one hundred million dollars at the location over the period of the extended exemption authorized by this section.

(4) The multinational for-profit entity will commit to retaining at least one thousand jobs related to the parcels over the period of the extended exemption authorized by this section.

(5) The improvements were previously subject to an exemption from taxation pursuant to an ordinance or resolution adopted in accordance with division (B) of section 5709.40, section 5709.41, division (B) of section 5709.73, or division (A) of section 5709.78 of the Revised Code and that

exemption expired after tax year 2024.

(C) Not later than fifteen days after adopting or amending an ordinance or resolution under this section, the legislative authority of the municipal corporation, board of township trustees, or board of county commissioners shall send a copy of the amendment to the director of development.

(D) The extension of a tax exemption under division (B) of this section may, as provided in the ordinance or resolution authorizing the extension, commence in tax year 2025 or any succeeding tax year and apply as applicable to succeeding tax years regardless of the effective date of this section.

Sec. 5709.73. (A) As used in this section and section 5709.74 of the Revised Code:

(1) "Business day" means a day of the week excluding Saturday, Sunday, and a legal holiday as defined in section 1.14 of the Revised Code.

(2) "Further improvements" or "improvements" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under this section were it not for the exemption granted by that resolution. For purposes of division (B) of this section, "improvements" do not include any property used or to be used for residential purposes. For this purpose, "property that is used or to be used for residential purposes" means property that, as improved, is used or to be used for purposes that would cause the tax commissioner to classify the property as residential property in accordance with rules adopted by the commissioner under section 5713.041 of the Revised Code.

(3) "Housing renovation" means a project carried out for residential purposes.

(4) "Incentive district" has the same meaning as in section 5709.40 of the Revised Code, except that a blighted area is in the unincorporated area of a township.

(5) "Overlay" has the same meaning as in section 5709.40 of the Revised Code, except that the overlay is delineated by the board of township trustees.

(6) "Project" and "public infrastructure improvement" have the same meanings as in section 5709.40 of the Revised Code.

(7) "Urban township" has the same meaning as in section 504.01 of the Revised Code.

(8) "Nonperforming parcel" means a parcel to which all of the following apply:

(a) The parcel is exempted from taxation under division (B) of this section or has been included in a district created under division (C) of this section.

(b) The parcel's owner is required to make payments in lieu of taxes in accordance with section 5709.74 of the Revised Code.

(c) No such payments have been remitted to the county treasurer since the inception of the exemption or district.

(B) A board of township trustees may adopt a resolution that declares to be a public purpose any public infrastructure improvements made that are necessary for the development of certain parcels of land located in the unincorporated area of the township. Except for a resolution adopted by the board of an urban township, the resolution shall be adopted by a unanimous vote of the board.

Except as otherwise provided under division (D) of this section or section 5709.51 or 5709.511 of the Revised Code, the resolution may exempt from real property taxation not more than seventy-five per cent of further improvements to a parcel of land that directly benefits from the public infrastructure improvements, for a period of not more than ten years. The resolution shall specify the percentage of the further improvements to be exempted and the life of the exemption.

(C)(1) A board of township trustees may adopt a resolution creating an incentive district and declaring improvements to parcels within the district to be a public purpose and, except as provided in division (C)(2) of this section, exempt from taxation as provided in this section. Except for a resolution adopted by the board of an urban township, the resolution shall be adopted by a unanimous vote of the board. A board of township trustees of a township that has a population that exceeds twenty-five thousand, as shown by the most recent federal decennial census, may not adopt a resolution that creates an incentive district if the sum of the taxable value of real property in the proposed district for the preceding tax year and the taxable value of all real property in the township that would have been taxable in the preceding year were it not for the fact that the property was in an existing incentive district and therefore exempt from taxation exceeds twenty-five per cent of the taxable value of real property in the township for the preceding tax year. The district shall be located within the unincorporated area of the township and shall not include any territory that is included within a district created under division (B) of section 5709.78 of the Revised Code. The resolution shall delineate the boundary of the proposed district and specifically identify each parcel within the district. A proposed district may not include any parcel, other than a nonperforming parcel, that is or has been exempted from taxation under division (B) of this section or that is or has been within another district created under this division. On and after the effective date of the district, a nonperforming parcel within the district is no longer exempted from taxation under division (B) of this section or included within an incentive district under any previous resolution, and the parcel's owner is no longer required to make payments in lieu of taxes under such a previous resolution in accordance with section 5709.74 of the Revised Code. Any exemption application filed with the tax commissioner under section 5715.27 of the Revised Code under the second resolution shall identify the nonperforming parcels included in the second district, the original resolution under which the nonperforming parcels were originally exempted, and the value history of each nonperforming parcel since the enactment of the original resolution. A resolution may create more than one such district, and more than one resolution may be adopted under division (C)(1) of this section.

(2)(a) Not later than thirty days prior to adopting a resolution under division (C)(1) of this section, if the township intends to apply for exemptions from taxation under section 5709.911 of the Revised Code on behalf of owners of real property located within the proposed incentive district, the board shall conduct a public hearing on the proposed resolution. Not later than thirty days prior to the public hearing, the board shall give notice of the public hearing and the proposed resolution by first class mail to every real property owner whose property is located within the boundaries of the proposed incentive district that is the subject of the proposed resolution. The notice shall include a



map of the proposed incentive district on which the board of township trustees shall have delineated an overlay. The notice shall inform the property owner of the owner's right to exclude the owner's property from the incentive district if both of the following conditions are met:

(i) The owner's entire parcel of property will not be located within the overlay.

(ii) The owner has submitted a statement to the board of county commissioners of the county in which the parcel is located indicating the owner's intent to seek a tax exemption for improvements to the owner's parcel under division (A) or (B) of section 5709.78 of the Revised Code within the next five years.

When both of the preceding conditions are met, the owner may exclude the owner's property from the incentive district by submitting a written response in accordance with division (C)(2)(b) of this section. The notice also shall include information detailing the required contents of the response, the address to which the response may be mailed, and the deadline for submitting the response.

(b) Any owner of real property located within the boundaries of an incentive district proposed under division (C)(1) of this section who meets the conditions specified in divisions (C)(2)(a)(i) and (ii) of this section may exclude the property from the proposed incentive district by submitting a written response to the board not later than forty-five days after the postmark date on the notice required under division (C)(2)(a) of this section. The response shall include a copy of the statement submitted under division (C)(2)(a)(ii) of this section. The response shall be sent by first class mail or delivered in person at a public hearing held by the board under division (C)(2)(a) of this section. The response shall conform to any content requirements that may be established by the board and included in the notice provided under division (C)(2)(a) of this section. In the response, property owners may identify a parcel by street address, by the manner in which it is identified in the resolution, or by other means allowing the identity of the parcel to be ascertained.

(c) Before adopting a resolution under division (C)(1) of this section, the board shall amend the resolution to exclude any parcel for which a written response has been submitted under division (C)(2)(b) of this section. A township shall not apply for exemptions from taxation under section 5709.911 of the Revised Code for any such parcel, and service payments may not be required from the owner of the parcel. Improvements to a parcel excluded from an incentive district under this division may be exempted from taxation under division (B) of this section pursuant to a resolution adopted under that division or under any other section of the Revised Code under which the parcel qualifies.

(3)(a) A resolution adopted under division (C)(1) of this section shall specify the life of the incentive district and the percentage of the improvements to be exempted, shall designate the public infrastructure improvements made, to be made, or in the process of being made, that benefit or serve, or, once made, will benefit or serve parcels in the district. The resolution also shall identify one or more specific projects being, or to be, undertaken in the district that place additional demand on the public infrastructure improvements designated in the resolution. The project identified may, but need not be, the project under division (C)(3)(b) of this section that places real property in use for

commercial or industrial purposes.

A resolution adopted under division (C)(1) of this section on or after March 30, 2006, shall not designate police or fire equipment as public infrastructure improvements, and, except as provided in division (F) of this section, no service payment provided for in section 5709.74 of the Revised Code and received by the township under the resolution shall be used for police or fire equipment.

(b) A resolution adopted under division (C)(1) of this section may authorize the use of service payments provided for in section 5709.74 of the Revised Code for the purpose of housing renovations within the incentive district, provided that the resolution also designates public infrastructure improvements that benefit or serve the district, and that a project within the district places real property in use for commercial or industrial purposes. Service payments may be used to finance or support loans, deferred loans, and grants to persons for the purpose of housing renovations within the district. The resolution shall designate the parcels within the district that are eligible for housing renovations. The resolution shall state separately the amount or the percentages of the expected aggregate service payments that are designated for each public infrastructure improvement and for the purpose of housing renovations.

(4) Except with the approval of the board of education of each city, local, or exempted village school district within the territory of which the incentive district is or will be located, and subject to division (E) of this section, the life of an incentive district shall not exceed ten years, and the percentage of improvements to be exempted shall not exceed seventy-five per cent. With approval of the board of education, the life of a district may be not more than thirty years, and the percentage of improvements to be exempted may be not more than one hundred per cent. The approval of a board of education shall be obtained in the manner provided in division (D) of this section.

(D) Improvements with respect to a parcel may be exempted from taxation under division (B) of this section, and improvements to parcels within an incentive district may be exempted from taxation under division (C) of this section, for up to ten years or, with the approval of the board of education of the city, local, or exempted village school district within which the parcel or district is located, for up to thirty years. The percentage of the improvements exempted from taxation may, with such approval, exceed seventy-five per cent, but shall not exceed one hundred per cent. Not later than forty-five business days prior to adopting a resolution under this section declaring improvements to be a public purpose that is subject to approval by a board of education under this division, the board of township trustees shall deliver to the board of education a notice stating its intent to adopt a resolution making that declaration. The notice regarding improvements with respect to a parcel under division (B) of this section shall identify the parcels for which improvements are to be exempted from taxation, provide an estimate of the true value in money of the improvements, specify the period for which the improvements would be exempted from taxation and the percentage of the improvements that would be exempted, and indicate the date on which the board of township

trustees intends to adopt the resolution. The notice regarding improvements made under division (C) of this section to parcels within an incentive district shall delineate the boundaries of the district, specifically identify each parcel within the district, identify each anticipated improvement in the district, provide an estimate of the true value in money of each such improvement, specify the life of the district and the percentage of improvements that would be exempted, and indicate the date on which the board of township trustees intends to adopt the resolution. The board of education, by resolution adopted by a majority of the board, may approve the exemption for the period or for the exemption percentage specified in the notice; may disapprove the exemption for the number of years in excess of ten, may disapprove the exemption for the percentage of the improvements to be exempted in excess of seventy-five per cent, or both; or may approve the exemption on the condition that the board of township trustees and the board of education negotiate an agreement providing for compensation to the school district equal in value to a percentage of the amount of taxes exempted in the eleventh and subsequent years of the exemption period or, in the case of exemption percentages in excess of seventy-five per cent, compensation equal in value to a percentage of the taxes that would be payable on the portion of the improvements in excess of seventy-five per cent were that portion to be subject to taxation, or other mutually agreeable compensation.

The board of education shall certify its resolution to the board of township trustees not later than fourteen days prior to the date the board of township trustees intends to adopt the resolution as indicated in the notice. If the board of education and the board of township trustees negotiate a mutually acceptable compensation agreement, the resolution may declare the improvements a public purpose for the number of years specified in the resolution or, in the case of exemption percentages in excess of seventy-five per cent, for the exemption percentage specified in the resolution. In either case, if the board of education and the board of township trustees fail to negotiate a mutually acceptable compensation agreement, the resolution may declare the improvements a public purpose for not more than ten years, and shall not exempt more than seventy-five per cent of the improvements from taxation. If the board of education fails to certify a resolution to the board of township trustees within the time prescribed by this section, the board of township trustees thereupon may adopt the resolution and may declare the improvements a public purpose for up to thirty years or, in the case of exemption percentages proposed in excess of seventy-five per cent, for the exemption percentage specified in the resolution. The board of township trustees may adopt the resolution at any time after the board of education certifies its resolution approving the exemption to the board of township trustees, or, if the board of education approves the exemption on the condition that a mutually acceptable compensation agreement be negotiated, at any time after the compensation agreement is agreed to by the board of education and the board of township trustees. If a mutually acceptable compensation agreement is negotiated between the board of township trustees and the board of education, including agreements for payments in lieu of taxes under section 5709.74 of the Revised Code, the board of township trustees shall compensate the joint vocational school district within which the parcel or district is located at the same rate and under the same terms

received by the city, local, or exempted village school district.

If a board of education has adopted a resolution waiving its right to approve exemptions from taxation under this section and the resolution remains in effect, approval of such exemptions by the board of education is not required under division (D) of this section. If a board of education has adopted a resolution allowing a board of township trustees to deliver the notice required under division (D) of this section fewer than forty-five business days prior to adoption of the resolution by the board of township trustees, the board of township trustees shall deliver the notice to the board of education not later than the number of days prior to the adoption as prescribed by the board of education in its resolution. If a board of education adopts a resolution waiving its right to approve exemptions or shortening the notification period, the board of education shall certify a copy of the resolution to the board of township trustees. If the board of education rescinds the resolution, it shall certify notice of the rescission to the board of township trustees.

If the board of township trustees is not required by division (D) of this section to notify the board of education of the board of township trustees' intent to declare improvements to be a public purpose, the board of township trustees shall comply with the notice requirements imposed under section 5709.83 of the Revised Code before taking formal action to adopt the resolution making that declaration, unless the board of education has adopted a resolution under that section waiving its right to receive the notice.

Nothing in this division prohibits the board of township trustees from amending the resolution under section 5709.51 or 5709.511 of the Revised Code to extend the term of the exemption.

(E)(1) If a proposed resolution under division (C)(1) of this section exempts improvements with respect to a parcel within an incentive district for more than ten years, or the percentage of the improvement exempted from taxation exceeds seventy-five per cent, not later than forty-five business days prior to adopting the resolution the board of township trustees shall deliver to the board of county commissioners of the county within which the incentive district is or will be located a notice that states its intent to adopt a resolution creating an incentive district. The notice shall include a copy of the proposed resolution, identify the parcels for which improvements are to be exempted from taxation, provide an estimate of the true value in money of the improvements, specify the period of time for which the improvements would be exempted from taxation, specify the percentage of the improvements that would be exempted from taxation, and indicate the date on which the board of township trustees intends to adopt the resolution.

(2) The board of county commissioners, by resolution adopted by a majority of the board, may object to the exemption for the number of years in excess of ten, may object to the exemption for the percentage of the improvement to be exempted in excess of seventy-five per cent, or both. If the board of county commissioners objects, the board may negotiate a mutually acceptable compensation agreement with the board of township trustees. In no case shall the compensation provided to the board of county commissioners exceed the property taxes foregone due to the



exemption. If the board of county commissioners objects, and the board of county commissioners and board of township trustees fail to negotiate a mutually acceptable compensation agreement, the resolution adopted under division (C)(1) of this section shall provide to the board of county commissioners compensation in the eleventh and subsequent years of the exemption period equal in value to not more than fifty per cent of the taxes that would be payable to the county or, if the board of county commissioner's objection includes an objection to an exemption percentage in excess of seventy-five per cent, compensation equal in value to not more than fifty per cent of the taxes that would be payable to the county, on the portion of the improvement in excess of seventy-five per cent, were that portion to be subject to taxation. The board of county commissioners shall certify its resolution to the board of township trustees not later than thirty days after receipt of the notice.

(3) If the board of county commissioners does not object or fails to certify its resolution objecting to an exemption within thirty days after receipt of the notice, the board of township trustees may adopt its resolution, and no compensation shall be provided to the board of county commissioners. If the board of county commissioners timely certifies its resolution objecting to the trustees' resolution, the board of township trustees may adopt its resolution at any time after a mutually acceptable compensation agreement is agreed to by the board of county commissioners and the board of township trustees, or, if no compensation agreement is negotiated, at any time after the board of township trustees agrees in the proposed resolution to provide compensation to the board of county commissioners of fifty per cent of the taxes that would be payable to the county in the eleventh and subsequent years of the exemption period or on the portion of the improvement in excess of seventy-five per cent, were that portion to be subject to taxation.

(F) Service payments in lieu of taxes that are attributable to any amount by which the effective tax rate of either a renewal levy with an increase or a replacement levy exceeds the effective tax rate of the levy renewed or replaced, or that are attributable to an additional levy, for a levy authorized by the voters for any of the following purposes on or after January 1, 2006, and which are provided pursuant to a resolution creating an incentive district under division (C)(1) of this section that is adopted on or after January 1, 2006, or a later date as specified in this division, shall be distributed to the appropriate taxing authority as required under division (C) of section 5709.74 of the Revised Code in an amount equal to the amount of taxes from that additional levy or from the increase in the effective tax rate of such renewal or replacement levy that would have been payable to that taxing authority from the following levies were it not for the exemption authorized under division (C) of this section:

(1) A tax levied under division (L) of section 5705.19 or section 5705.191 or 5705.222 of the Revised Code for community developmental disabilities programs and services pursuant to Chapter 5126. of the Revised Code;

(2) A tax levied under division (Y) of section 5705.19 of the Revised Code for providing or maintaining senior citizens services or facilities;

(3) A tax levied under section 5705.22 of the Revised Code for county hospitals;

(4) A tax levied by a joint-county district or by a county under section 5705.19, 5705.191, or 5705.221 of the Revised Code for alcohol, drug addiction, and mental health services or families;

(5) A tax levied under section 5705.23 of the Revised Code for library purposes;

(6) A tax levied under section 5705.24 of the Revised Code for the support of children services and the placement and care of children;

(7) A tax levied under division (Z) of section 5705.19 of the Revised Code for the provision and maintenance of zoological park services and facilities under section 307.76 of the Revised Code;

(8) A tax levied under section 511.27 or division (H) of section 5705.19 of the Revised Code for the support of township park districts;

(9) A tax levied under division (A), (F), or (H) of section 5705.19 of the Revised Code for parks and recreational purposes of a joint recreation district organized pursuant to division (B) of section 755.14 of the Revised Code;

(10) A tax levied under section 1545.20 or 1545.21 of the Revised Code for park district purposes;

(11) A tax levied under section 5705.191 of the Revised Code for the purpose of making appropriations for public assistance; human or social services; public relief; public welfare; public health and hospitalization; and support of general hospitals;

(12) A tax levied under section 3709.29 of the Revised Code for a general health district program;

(13) A tax levied by a township under section 505.39, 505.51, or division (I), (J), (U), or (JJ) of section 5705.19 of the Revised Code for the purpose of funding fire, police, emergency medical, or ambulance services as described in those sections. Division (F)(13) of this section applies only to incentive districts created by a resolution adopted on or after March 22, 2019, the effective date of the amendment of this section by H.B. 500 of the 132nd general assembly, and only if that resolution specifies that division (F) of this section shall apply to such a tax.

(G) An exemption from taxation granted under this section commences with the tax year specified in the resolution so long as the year specified in the resolution commences after the effective date of the resolution. If the resolution specifies a year commencing before the effective date of the resolution or specifies no year whatsoever, the exemption commences with the tax year in which an exempted improvement first appears on the tax list and duplicate of real and public utility property and that commences after the effective date of the resolution. In lieu of stating a specific year, the resolution may provide that the exemption commences in the tax year in which the value of an improvement exceeds a specified amount or in which the construction of one or more improvements is completed, provided that such tax year commences after the effective date of the resolution. With respect to the exemption of improvements to parcels under division (B) of this section, the resolution may allow for the exemption to commence in different tax years on a parcel-by-parcel basis, with a separate exemption term specified for each parcel.

Except as otherwise provided in this division and ~~section-sections~~ 5709.51 and 5709.511 of

the Revised Code, the exemption ends on the date specified in the resolution as the date the improvement ceases to be a public purpose or the incentive district expires, or ends on the date on which the public infrastructure improvements and housing renovations are paid in full from the township public improvement tax increment equivalent fund established under section 5709.75 of the Revised Code, whichever occurs first. The exemption of an improvement with respect to a parcel or within an incentive district may end on a later date, as specified in the resolution, if the board of township trustees and the board of education of the city, local, or exempted village school district within which the parcel or district is located have entered into a compensation agreement under section 5709.82 of the Revised Code with respect to the improvement and the board of education has approved the term of the exemption under division (D) of this section, but in no case shall the improvement be exempted from taxation for more than thirty years. The board of township trustees may, by majority vote, adopt a resolution permitting the township to enter into such agreements as the board finds necessary or appropriate to provide for the construction or undertaking of public infrastructure improvements and housing renovations. Any exemption shall be claimed and allowed in the same or a similar manner as in the case of other real property exemptions. If an exemption status changes during a tax year, the procedure for the apportionment of the taxes for that year is the same as in the case of other changes in tax exemption status during the year.

(H) The board of township trustees may issue the notes of the township to finance all costs pertaining to the construction or undertaking of public infrastructure improvements and housing renovations made pursuant to this section. The notes shall be signed by the board and attested by the signature of the township fiscal officer, shall bear interest not to exceed the rate provided in section 9.95 of the Revised Code, and are not subject to Chapter 133. of the Revised Code. The resolution authorizing the issuance of the notes shall pledge the funds of the township public improvement tax increment equivalent fund established pursuant to section 5709.75 of the Revised Code to pay the interest on and principal of the notes. The notes, which may contain a clause permitting prepayment at the option of the board, shall be offered for sale on the open market or given to the vendor or contractor if no sale is made.

(I) The township, not later than fifteen days after the adoption of a resolution under this section, shall submit to the director of development a copy of the resolution. On or before the thirty-first day of March of each year, the township shall submit a status report to the director. The report shall indicate, in the manner prescribed by the director, the progress of the project during each year that the exemption remains in effect, including a summary of the receipts from service payments in lieu of taxes; expenditures of money from the fund created under section 5709.75 of the Revised Code; a description of the public infrastructure improvements and housing renovations financed with the expenditures; and a quantitative summary of changes in private investment resulting from each project.

(J) Nothing in this section shall be construed to prohibit a board of township trustees from declaring to be a public purpose improvements with respect to more than one parcel.

If a parcel is located in a new community district in which the new community authority imposes a community development charge on the basis of rentals received from leases of real property as described in division (L)(2) of section 349.01 of the Revised Code, the parcel may not be exempted from taxation under this section.

(K) A board of township trustees that adopted a resolution under this section prior to July 21, 1994, may amend that resolution to include any additional public infrastructure improvement. A board of township trustees that seeks by the amendment to utilize money from its township public improvement tax increment equivalent fund for land acquisition in aid of industry, commerce, distribution, or research, demolition on private property, or stormwater and flood remediation projects may do so provided that the board currently is a party to a hold-harmless agreement with the board of education of the city, local, or exempted village school district within the territory of which are located the parcels that are subject to an exemption. For the purposes of this division, a "hold-harmless agreement" means an agreement under which the board of township trustees agrees to compensate the school district for one hundred per cent of the tax revenue that the school district would have received from further improvements to parcels designated in the resolution were it not for the exemption granted by the resolution.

(L)(1) Notwithstanding the limitation prescribed by division (D) of this section on the number of years that improvements to a parcel or parcels may be exempted from taxation, and subject to division (L)(3) of this section, a board of trustees of a township with a population of fifteen thousand or more may amend a resolution originally adopted under this section before December 31, 1994, to extend the exemption of improvements to the parcel or parcels included in such resolution for an additional period not to exceed fifteen years. The amendment shall not increase the percentage of improvements to the parcel or parcels exempted from taxation.

(2) Notwithstanding the limitations prescribed by divisions (C) and (D) of this section on the life of an incentive district and the number of years that improvements to a parcel or parcels within an incentive district may be exempted from taxation, and subject to division (L)(3) of this section, a board of township trustees may amend a resolution originally adopted under division (C) of this section before January 1, 2006, to extend the life of an incentive district created by that resolution. The extension shall be for a period not to exceed fifteen years and shall not increase the percentage of the value of improvements exempted from taxation.

(3) Before adopting an amendment authorized under division (L)(1) or (2) of this section, the board of township trustees shall provide notice of the amendment to each board of education of the city, local, or exempted village school district in which the exempted parcels or incentive district are located, in the same manner as provided under division (D) of this section, and shall obtain the approval of each such board of education in the manner required under that division, except that (a) the board of education may approve the exemption on the condition that the board of township trustees and the board of education negotiate an agreement providing for compensation to the school district equal in value to the amount of taxes the district forgoes in each year the exemption is



extended or any other mutually agreeable compensation and (b) if the board of education fails to certify a resolution approving the amendment to the board of township trustees within the time prescribed by division (D) of this section, the board of township trustees shall not adopt the amendment.

No approval under division (L)(3) of this section shall be required for an amendment authorized under division (L)(2) of this section if the amendment provides for compensation to the city, local, or exempted village school district in which the incentive district is located equal in value to the amount of taxes that would be payable to the school district if the improvements exempted from taxation had not been exempted for the additional period. Approval is also not required for an amendment authorized under either division (L)(1) or (2) of this section from a board of education that has adopted a resolution waiving its right to approve exemptions from taxation pursuant to division (D) of this section. If the board of education has adopted such a resolution, the board of township trustees shall comply with the notice requirements imposed under section 5709.83 of the Revised Code before taking formal action to adopt the amendment unless the board of education has adopted a resolution under that section waiving its right to receive the notice. Not later than fourteen days before adopting an amendment authorized under division (L)(1) or (2) of this section, the board of township trustees shall deliver a notice identical to a notice required under section 5709.83 of the Revised Code to the board of county commissioners of each county in which the exempted parcels or incentive district are located.

Sec. 5709.78. (A) A board of county commissioners may, by resolution, declare improvements to certain parcels of real property located in the unincorporated territory of the county to be a public purpose. Except as otherwise provided under division (C) of this section or section 5709.51 or 5709.511 of the Revised Code, not more than seventy-five per cent of an improvement thus declared to be a public purpose may be exempted from real property taxation, for a period of not more than ten years. The resolution shall specify the percentage of the improvement to be exempted and the life of the exemption.

A resolution adopted under this division shall designate the specific public infrastructure improvements made, to be made, or in the process of being made by the county that directly benefit, or that once made will directly benefit, the parcels for which improvements are declared to be a public purpose. The service payments provided for in section 5709.79 of the Revised Code shall be used to finance the public infrastructure improvements designated in the resolution, or as provided in section 5709.80 of the Revised Code.

(B)(1) A board of county commissioners may adopt a resolution creating an incentive district and declaring improvements to parcels within the district to be a public purpose and, except as provided in division (B)(2) of this section, exempt from taxation as provided in this section, but no board of county commissioners of a county that has a population that exceeds twenty-five thousand, as shown by the most recent federal decennial census, shall adopt a resolution that creates an incentive district if the sum of the taxable value of real property in the proposed district for the

preceding tax year and the taxable value of all real property in the county that would have been taxable in the preceding year were it not for the fact that the property was in an existing incentive district and therefore exempt from taxation exceeds twenty-five per cent of the taxable value of real property in the county for the preceding tax year. The district shall be located within the unincorporated territory of the county and shall not include any territory that is included within a district created under division (C) of section 5709.73 of the Revised Code. The resolution shall delineate the boundary of the proposed district and specifically identify each parcel within the district. A proposed district may not include any parcel that is or has been exempted from taxation under division (A) of this section or that is or has been within another district created under this division. A resolution may create more than one such district, and more than one resolution may be adopted under division (B)(1) of this section.

(2)(a) Not later than thirty days prior to adopting a resolution under division (B)(1) of this section, if the county intends to apply for exemptions from taxation under section 5709.911 of the Revised Code on behalf of owners of real property located within the proposed incentive district, the board of county commissioners shall conduct a public hearing on the proposed resolution. Not later than thirty days prior to the public hearing, the board shall give notice of the public hearing and the proposed resolution by first class mail to every real property owner whose property is located within the boundaries of the proposed incentive district that is the subject of the proposed resolution. The board also shall provide the notice by first class mail to the clerk of each township in which the proposed incentive district will be located. The notice shall include a map of the proposed incentive district on which the board of county commissioners shall have delineated an overlay. The notice shall inform property owners of the owner's right to exclude the owner's property from the incentive district if both of the following conditions are met:

(i) The owner's entire parcel of property will not be located within the overlay.

(ii) The owner has submitted a statement to the board of township trustees of the township in which the parcel is located indicating the owner's intent to seek a tax exemption for improvements to the owner's parcel under section 5709.41 or division (B) or (C) of section 5709.73 of the Revised Code within the next five years.

When both of the preceding conditions are met, the owner may exclude the owner's property from the incentive district by submitting a written response in accordance with division (B)(2)(b) of this section. The notice also shall include information detailing the required contents of the response, the address to which the response may be mailed, and the deadline for submitting the response.

(b) Any owner of real property located within the boundaries of an incentive district proposed under division (B) (1) of this section who meets the conditions specified in divisions (B) (2)(a)(i) and (ii) of this section may exclude the property from the proposed incentive district by submitting a written response to the board not later than forty-five days after the postmark date on the notice required under division (B)(2)(a) of this section. The response shall include a copy of the statement submitted under division (B)(2)(a)(ii) of this section. The response shall be sent by first

class mail or delivered in person at a public hearing held by the board under division (B)(2)(a) of this section. The response shall conform to any content requirements that may be established by the board and included in the notice provided under division (B)(2)(a) of this section. In the response, property owners may identify a parcel by street address, by the manner in which it is identified in the resolution, or by other means allowing the identity of the parcel to be ascertained.

(c) Before adopting a resolution under division (B)(1) of this section, the board shall amend the resolution to exclude any parcel for which a written response has been submitted under division (B)(2)(b) of this section. A county shall not apply for exemptions from taxation under section 5709.911 of the Revised Code for any such parcel, and service payments may not be required from the owner of the parcel. Improvements to a parcel excluded from an incentive district under this division may be exempted from taxation under division (A) of this section pursuant to a resolution adopted under that division or under any other section of the Revised Code under which the parcel qualifies.

(3)(a) A resolution adopted under division (B)(1) of this section shall specify the life of the incentive district and the percentage of the improvements to be exempted, shall designate the public infrastructure improvements made, to be made, or in the process of being made, that benefit or serve, or, once made, will benefit or serve parcels in the district. The resolution also shall identify one or more specific projects being, or to be, undertaken in the district that place additional demand on the public infrastructure improvements designated in the resolution. The project identified may, but need not be, the project under division (B)(3)(b) of this section that places real property in use for commercial or industrial purposes.

A resolution adopted under division (B)(1) of this section on or after March 30, 2006, shall not designate police or fire equipment as public infrastructure improvements, and no service payment provided for in section 5709.79 of the Revised Code and received by the county under the resolution shall be used for police or fire equipment.

(b) A resolution adopted under division (B)(1) of this section may authorize the use of service payments provided for in section 5709.79 of the Revised Code for the purpose of housing renovations within the incentive district, provided that the resolution also designates public infrastructure improvements that benefit or serve the district, and that a project within the district places real property in use for commercial or industrial purposes. Service payments may be used to finance or support loans, deferred loans, and grants to persons for the purpose of housing renovations within the district. The resolution shall designate the parcels within the district that are eligible for housing renovations. The resolution shall state separately the amount or the percentages of the expected aggregate service payments that are designated for each public infrastructure improvement and for the purpose of housing renovations.

(4) Except with the approval of the board of education of each city, local, or exempted village school district within the territory of which the incentive district is or will be located, and subject to division (D) of this section, the life of an incentive district shall not exceed ten years, and

the percentage of improvements to be exempted shall not exceed seventy-five per cent. With approval of the board of education, the life of a district may be not more than thirty years, and the percentage of improvements to be exempted may be not more than one hundred per cent. The approval of a board of education shall be obtained in the manner provided in division (C) of this section.

(C)(1) Improvements with respect to a parcel may be exempted from taxation under division (A) of this section, and improvements to parcels within an incentive district may be exempted from taxation under division (B) of this section, for up to ten years or, with the approval of the board of education of each city, local, or exempted village school district within which the parcel or district is located, for up to thirty years. The percentage of the improvements exempted from taxation may, with such approval, exceed seventy-five per cent, but shall not exceed one hundred per cent. Not later than forty-five business days prior to adopting a resolution under this section declaring improvements to be a public purpose that is subject to the approval of a board of education under this division, the board of county commissioners shall deliver to the board of education a notice stating its intent to adopt a resolution making that declaration. The notice regarding improvements with respect to a parcel under division (A) of this section shall identify the parcels for which improvements are to be exempted from taxation, provide an estimate of the true value in money of the improvements, specify the period for which the improvements would be exempted from taxation and the percentage of the improvements that would be exempted, and indicate the date on which the board of county commissioners intends to adopt the resolution. The notice regarding improvements to parcels within an incentive district under division (B) of this section shall delineate the boundaries of the district, specifically identify each parcel within the district, identify each anticipated improvement in the district, provide an estimate of the true value in money of each such improvement, specify the life of the district and the percentage of improvements that would be exempted, and indicate the date on which the board of county commissioners intends to adopt the resolution. The board of education, by resolution adopted by a majority of the board, may approve the exemption for the period or for the exemption percentage specified in the notice; may disapprove the exemption for the number of years in excess of ten, may disapprove the exemption for the percentage of the improvements to be exempted in excess of seventy-five per cent, or both; or may approve the exemption on the condition that the board of county commissioners and the board of education negotiate an agreement providing for compensation to the school district equal in value to a percentage of the amount of taxes exempted in the eleventh and subsequent years of the exemption period or, in the case of exemption percentages in excess of seventy-five per cent, compensation equal in value to a percentage of the taxes that would be payable on the portion of the improvements in excess of seventy-five per cent were that portion to be subject to taxation, or other mutually agreeable compensation.

(2) The board of education shall certify its resolution to the board of county commissioners not later than fourteen days prior to the date the board of county commissioners intends to adopt its



resolution as indicated in the notice. If the board of education and the board of county commissioners negotiate a mutually acceptable compensation agreement, the resolution of the board of county commissioners may declare the improvements a public purpose for the number of years specified in that resolution or, in the case of exemption percentages in excess of seventy-five per cent, for the exemption percentage specified in the resolution. In either case, if the board of education and the board of county commissioners fail to negotiate a mutually acceptable compensation agreement, the resolution may declare the improvements a public purpose for not more than ten years, and shall not exempt more than seventy-five per cent of the improvements from taxation. If the board of education fails to certify a resolution to the board of county commissioners within the time prescribed by this section, the board of county commissioners thereupon may adopt the resolution and may declare the improvements a public purpose for up to thirty years or, in the case of exemption percentages proposed in excess of seventy-five per cent, for the exemption percentage specified in the resolution. The board of county commissioners may adopt the resolution at any time after the board of education certifies its resolution approving the exemption to the board of county commissioners, or, if the board of education approves the exemption on the condition that a mutually acceptable compensation agreement be negotiated, at any time after the compensation agreement is agreed to by the board of education and the board of county commissioners. If a mutually acceptable compensation agreement is negotiated between the board of county commissioners and the board of education, including agreements for payments in lieu of taxes under section 5709.79 of the Revised Code, the board of county commissioners shall compensate the joint vocational school district within which the parcel or district is located at the same rate and under the same terms received by the city, local, or exempted village school district.

(3) If a board of education has adopted a resolution waiving its right to approve exemptions from taxation under this section and the resolution remains in effect, approval of such exemptions by the board of education is not required under division (C) of this section. If a board of education has adopted a resolution allowing a board of county commissioners to deliver the notice required under division (C) of this section fewer than forty-five business days prior to approval of the resolution by the board of county commissioners, the board of county commissioners shall deliver the notice to the board of education not later than the number of days prior to such approval as prescribed by the board of education in its resolution. If a board of education adopts a resolution waiving its right to approve exemptions or shortening the notification period, the board of education shall certify a copy of the resolution to the board of county commissioners. If the board of education rescinds such a resolution, it shall certify notice of the rescission to the board of county commissioners.

(4) Nothing in division (C) of this section prohibits the board of county commissioners from amending the resolution under section 5709.51 or 5709.511 of the Revised Code to extend the term of the exemption.

(D)(1) If a proposed resolution under division (B)(1) of this section exempts improvements with respect to a parcel within an incentive district for more than ten years, or the percentage of the

improvement exempted from taxation exceeds seventy-five per cent, not later than forty-five business days prior to adopting the resolution the board of county commissioners shall deliver to the board of township trustees of any township within which the incentive district is or will be located a notice that states its intent to adopt a resolution creating an incentive district. The notice shall include a copy of the proposed resolution, identify the parcels for which improvements are to be exempted from taxation, provide an estimate of the true value in money of the improvements, specify the period of time for which the improvements would be exempted from taxation, specify the percentage of the improvements that would be exempted from taxation, and indicate the date on which the board intends to adopt the resolution.

(2) The board of township trustees, by resolution adopted by a majority of the board, may object to the exemption for the number of years in excess of ten, may object to the exemption for the percentage of the improvement to be exempted in excess of seventy-five per cent, or both. If the board of township trustees objects, the board of township trustees may negotiate a mutually acceptable compensation agreement with the board of county commissioners. In no case shall the compensation provided to the board of township trustees exceed the property taxes forgone due to the exemption. If the board of township trustees objects, and the board of township trustees and the board of county commissioners fail to negotiate a mutually acceptable compensation agreement, the resolution adopted under division (B)(1) of this section shall provide to the board of township trustees compensation in the eleventh and subsequent years of the exemption period equal in value to not more than fifty per cent of the taxes that would be payable to the township or, if the board of township trustee's objection includes an objection to an exemption percentage in excess of seventy-five per cent, compensation equal in value to not more than fifty per cent of the taxes that would be payable to the township on the portion of the improvement in excess of seventy-five per cent, were that portion to be subject to taxation. The board of township trustees shall certify its resolution to the board of county commissioners not later than thirty days after receipt of the notice.

(3) If the board of township trustees does not object or fails to certify a resolution objecting to an exemption within thirty days after receipt of the notice, the board of county commissioners may adopt its resolution, and no compensation shall be provided to the board of township trustees. If the board of township trustees certifies its resolution objecting to the commissioners' resolution, the board of county commissioners may adopt its resolution at any time after a mutually acceptable compensation agreement is agreed to by the board of county commissioners and the board of township trustees. If the board of township trustees certifies a resolution objecting to the commissioners' resolution, the board of county commissioners may adopt its resolution at any time after a mutually acceptable compensation agreement is agreed to by the board of county commissioners and the board of township trustees, or, if no compensation agreement is negotiated, at any time after the board of county commissioners in the proposed resolution to provide compensation to the board of township trustees of fifty per cent of the taxes that would be payable to the township in the eleventh and subsequent years of the exemption period or on the portion of the

improvement in excess of seventy-five per cent, were that portion to be subject to taxation.

(E) Service payments in lieu of taxes that are attributable to any amount by which the effective tax rate of either a renewal levy with an increase or a replacement levy exceeds the effective tax rate of the levy renewed or replaced, or that are attributable to an additional levy, for a levy authorized by the voters for any of the following purposes on or after January 1, 2006, and which are provided pursuant to a resolution creating an incentive district under division (B)(1) of this section that is adopted on or after January 1, 2006, shall be distributed to the appropriate taxing authority as required under division (D) of section 5709.79 of the Revised Code in an amount equal to the amount of taxes from that additional levy or from the increase in the effective tax rate of such renewal or replacement levy that would have been payable to that taxing authority from the following levies were it not for the exemption authorized under division (B) of this section:

(1) A tax levied under division (L) of section 5705.19 or section 5705.191 or 5705.222 of the Revised Code for community developmental disabilities programs and services pursuant to Chapter 5126. of the Revised Code;

(2) A tax levied under division (Y) of section 5705.19 of the Revised Code for providing or maintaining senior citizens services or facilities;

(3) A tax levied under section 5705.22 of the Revised Code for county hospitals;

(4) A tax levied by a joint-county district or by a county under section 5705.19, 5705.191, or 5705.221 of the Revised Code for alcohol, drug addiction, and mental health services or facilities;

(5) A tax levied under section 5705.23 of the Revised Code for library purposes;

(6) A tax levied under section 5705.24 of the Revised Code for the support of children services and the placement and care of children;

(7) A tax levied under division (Z) of section 5705.19 of the Revised Code for the provision and maintenance of zoological park services and facilities under section 307.76 of the Revised Code;

(8) A tax levied under section 511.27 or division (H) of section 5705.19 of the Revised Code for the support of township park districts;

(9) A tax levied under division (A), (F), or (H) of section 5705.19 of the Revised Code for parks and recreational purposes of a joint recreation district organized pursuant to division (B) of section 755.14 of the Revised Code;

(10) A tax levied under section 1545.20 or 1545.21 of the Revised Code for park district purposes;

(11) A tax levied under section 5705.191 of the Revised Code for the purpose of making appropriations for public assistance; human or social services; public relief; public welfare; public health and hospitalization; and support of general hospitals;

(12) A tax levied under section 3709.29 of the Revised Code for a general health district program.

(F) An exemption from taxation granted under this section commences with the tax year specified in the resolution so long as the year specified in the resolution commences after the

effective date of the resolution. If the resolution specifies a year commencing before the effective date of the resolution or specifies no year whatsoever, the exemption commences with the tax year in which an exempted improvement first appears on the tax list and duplicate of real and public utility property and that commences after the effective date of the resolution. In lieu of stating a specific year, the resolution may provide that the exemption commences in the tax year in which the value of an improvement exceeds a specified amount or in which the construction of one or more improvements is completed, provided that such tax year commences after the effective date of the resolution. With respect to the exemption of improvements to parcels under division (A) of this section, the resolution may allow for the exemption to commence in different tax years on a parcel-by-parcel basis, with a separate exemption term specified for each parcel.

Except as otherwise provided in this division, the exemption ends on the date specified in the resolution as the date the improvement ceases to be a public purpose or the incentive district expires, or ends on the date on which the county can no longer require annual service payments in lieu of taxes under section 5709.79 of the Revised Code, whichever occurs first. The exemption of an improvement with respect to a parcel or within an incentive district may end on a later date, as specified in the resolution, if the board of commissioners and the board of education of the city, local, or exempted village school district within which the parcel or district is located have entered into a compensation agreement under section 5709.82 of the Revised Code with respect to the improvement, and the board of education has approved the term of the exemption under division (C) (1) of this section, but in no case shall the improvement be exempted from taxation for more than thirty years. Exemptions shall be claimed and allowed in the same or a similar manner as in the case of other real property exemptions. If an exemption status changes during a tax year, the procedure for the apportionment of the taxes for that year is the same as in the case of other changes in tax exemption status during the year.

(G) If the board of county commissioners is not required by this section to notify the board of education of the board of county commissioners' intent to declare improvements to be a public purpose, the board of county commissioners shall comply with the notice requirements imposed under section 5709.83 of the Revised Code before taking formal action to adopt the resolution making that declaration, unless the board of education has adopted a resolution under that section waiving its right to receive such a notice.

(H) The county, not later than fifteen days after the adoption of a resolution under this section, shall submit to the director of development a copy of the resolution. On or before the thirty-first day of March of each year, the county shall submit a status report to the director. The report shall indicate, in the manner prescribed by the director, the progress of the project during each year that an exemption remains in effect, including a summary of the receipts from service payments in lieu of taxes; expenditures of money from the fund created under section 5709.80 of the Revised Code; a description of the public infrastructure improvements and housing renovations financed with such expenditures; and a quantitative summary of changes in employment and private investment



resulting from each project.

(I) Nothing in this section shall be construed to prohibit a board of county commissioners from declaring to be a public purpose improvements with respect to more than one parcel.

(J) If a parcel is located in a new community district in which the new community authority imposes a community development charge on the basis of rentals received from leases of real property as described in division (L)(2) of section 349.01 of the Revised Code, the parcel may not be exempted from taxation under this section.

SECTION 2. That existing sections 9.66, 126.65, 149.311, 718.13, 718.84, 3313.6028, 3315.063, 3327.017, 3333.133, 3333.97, 3345.89, 3376.01, 3379.10, 4503.44, 4506.11, 4507.05, 4507.21, 4507.23, 4771.12, 5104.32, 5104.53, 5165.26, 5502.262, 5525.17, 5709.40, 5709.41, 5709.73, and 5709.78 of the Revised Code are hereby repealed.

SECTION 3. The amendment or enactment by this act of sections 3376.01, 3376.14, 4771.021, and 4771.12 of the Revised Code applies to contracts and agreements entered into on or after the effective date of this section.

SECTION 4. (A) As used in this section, "qualified property" means property that satisfies the qualifications for tax exemption under section 717.051 of the Revised Code and that is owned or leased by a municipal corporation, county, new community authority, or port authority situated within a county having a population of greater than one million three hundred thousand.

(B) Notwithstanding sections 5713.08, 5713.081, and 5715.27 of the Revised Code, and without regard to any time or payment limitations under any section of the Revised Code, the municipal corporation, county, new community authority, or port authority that owns or leases qualified property at any time within twelve months after the effective date of this section may file an application with the Tax Commissioner requesting that the qualified property be placed on the exempt list and that all unpaid taxes, penalties, and interest on the property be abated.

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

(D) Upon request of the applicant, the county treasurer shall determine if all taxes, penalties, and interest that became a lien on the qualified property before it was first used by the property's owner or a prior owner for an exempt purpose have been paid in full. If so, the county treasurer shall

issue a certificate to the applicant stating that all such taxes, penalties, and interest have been paid in full. The applicant shall attach the county treasurer's certificate to the application filed with the Tax Commissioner under this section. The Commissioner shall not consider an application filed under this section unless such a certificate is attached to it.

(E) Upon receipt of an application, the Tax Commissioner shall determine if the qualified property meets the qualifications set forth in this section and if so shall issue an order directing that the property be placed on the exempt list of the county in which it is located and that all unpaid taxes, penalties, and interest for each year that the property met the qualifications for exemption described in section 717.051 of the Revised Code be abated. If the Commissioner finds that the property is or previously was being used for a purpose that would disqualify it for such exemption, the Tax Commissioner shall issue an order denying the application with respect to such tax years where the Commissioner finds that disqualifying use.

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

(G) The Tax Commissioner may apply this section to any qualified property that is the subject of an application for exemption pending before the Commissioner on the effective date of this section, without requiring the property owner to file an additional application. The Commissioner may also apply this section to any qualified property that is the subject of an application for exemption filed on or after the effective date of this section and on or before twelve months after that effective date, even though the application does not expressly request abatement of unpaid taxes, penalties, and interest.

SECTION 5. That Section 265.550 of H.B. 33 of the 135th General Assembly (as amended by H.B. 96 of the 136th General Assembly) be amended to read as follows:

Sec. 265.550. PUPIL TRANSPORTATION PILOT PROGRAMS

(A) The Department of Education and Workforce shall establish two pilot programs under which two educational service centers shall provide transportation to students in lieu of the students receiving transportation from their resident school district. Not later than October 15, 2023, the Department shall select both of the following to participate in a pilot program under this section:

(1) One service center that is in a county located in central Ohio with a population of 1,323,807, according to the 2020 United States census;

(2) One service center that is in a county located in southwest Ohio with a population of 537,309, according to the 2020 United States census.

(B)(1) The service center selected under division (A)(1) of this section shall identify students who are struggling with transportation issues, as determined by their resident school district, and are

served by the service center, community schools, or chartered nonpublic schools that enroll students from the district or districts for whom the service center will provide transportation during the 2024-2025 school year.

(2) The service center selected under division (A)(2) of this section shall provide transportation during the 2024-2025, 2025-2026, and 2026-2027 school years to any student whom the district and the educational service center determine is struggling with transportation issues that meets either of the following criteria:

(a) The student attends a school different from the one to which the student would be assigned in the student's resident school district.

(b) The student is a child with a disability for whom the student's resident school district is required to provide transportation as a related service.

(3) In addition to providing transportation to and from a student's place of residence, the service center selected under division (A)(2) of this section also may provide transportation to and from a student's workplace learning experiences.

(4) Both service centers shall report to the Department, in the manner prescribed by the Department, students who are transported by the service center.

(C) No community school or chartered nonpublic school shall be required to participate in either pilot program.

(D) Each participating educational service center shall do all of the following for each applicable school year:

(1) Arrange for the use of a sufficient number of school buses or other approved vehicles designed to transport not more than nine passengers, not including the driver, and bus drivers or other individuals authorized to transport students in other approved vehicles, to transport students from participating schools who qualify for transportation under section 3327.01 of the Revised Code and the school district's transportation policy. However, nothing shall preclude the service center from providing transportation to other students enrolled in the schools.

(2) Collaborate with participating schools to designate daily start and end times for each applicable school year that will enable timely and efficient transportation of the schools' students;

(3) On behalf of participating schools, notify the school district of the students that they will not require transportation for the applicable school year.

(E)(1) Except as described in division (E)(2) of this section, the Department shall deduct from the school district's transportation payment under section 3317.0212 of the Revised Code and pay to the educational service center the statewide average cost per student for the qualifying ridership, under section 3317.0212 of the Revised Code, for each student transported by the service center in compliance with this section.

(2) In the case of a student described in division (C)(1) of section 3317.024 of the Revised Code, the service center shall not receive a payment under division (E)(1) of this section. Instead, the department shall make a payment to the service center for such student in the manner prescribed

under division (C) of section 3317.024 of the Revised Code.

(F) The educational service centers and the school districts shall not be subject to section 3327.021 of the Revised Code during each school year in which the pilot program they participate in operates with regard to students enrolled in participating schools. Notwithstanding section 3314.46 of the Revised Code, the service centers may provide transportation to any participating community school they sponsor.

(G) The educational service centers shall comply with all transportation requirements for students with disabilities as specified in the individualized education programs developed for the students pursuant to Chapter 3323. of the Revised Code.

(H) The Department shall evaluate the pilot program in which the service center selected under division (A)(1) of this section participates and issue a report of its findings not later than September 15, 2025. The Department shall evaluate the pilot program in which the service center selected under division (A)(2) of this section participates and issue a report of its findings not later than September 15, 2027. The educational service centers and participating schools shall submit data and other information to the Department, in a manner determined by the Department, for the purpose of conducting the evaluation.

SECTION 6. That existing Section 265.550 of H.B. 33 of the 135th General Assembly (as amended by H.B. 96 of the 136th General Assembly) is hereby repealed.

SECTION 7. That Sections 200.30 (as amended by H.B. 96 of the 136th General Assembly), 221.10 (as amended by S.B. 54 of the 135th General Assembly), 221.15 (as amended by H.B. 96 of the 136th General Assembly), 229.10, and 373.15 (as amended by H.B. 96 of the 136th General Assembly) of H.B. 2 of the 135th General Assembly be amended to read as follows:

**Sec. 200.30. ONE TIME STRATEGIC COMMUNITY INVESTMENTS**

On June 28, 2024, or as soon as possible thereafter, the Director of Budget and Management shall transfer \$17,800,000 cash from the General Revenue Fund to the One Time Strategic Community Investments Fund (Fund 5AY1).

The foregoing appropriation item 042509, One Time Strategic Community Investments, shall be used by the Office of Budget and Management to provide grants for the projects listed in this section in the amounts listed. Prior to disbursing a grant to a recipient, the Office of Budget and Management shall enter into a grant agreement with the recipient. As part of the grant agreement, the recipient shall agree to complete a final report, in a form and manner to be prescribed by the Office of Budget and Management, detailing how the recipient used the grant and submit the report to the Office of Budget and Management.

An amount equal to the unexpended, unencumbered balance of the foregoing appropriation item 042509, One Time Strategic Community Investments, at the end of fiscal year 2025 is hereby reappropriated for the same purpose in fiscal year 2026.