(136th General Assembly)
(Senate Bill Number 450)

# AN ACT

To amend sections 151.01, 151.08, 164.03, 164.08, 3318.042, 3318.49, 3343.05, 5751.02, and 5751.20 and to enact sections 3318.33 and 3343.11 of the Revised Code and to amend Sections 357.09, 357.15, 357.16, 357.24, 357.28, 357.34, 357.36, 371.10, 371.20, 373.10, 373.15, 387.10, and 387.13 of H.B. 730 of the 136th General Assembly and Section 200.30 of H.B. 2 of the 135th General Assembly as subsequently amended to make capital appropriations for the biennium ending June 30, 2028, and to declare an emergency.

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

SECTION 101.01. That sections 151.01, 151.08, 164.03, 164.08, 3318.042, 3318.49, 3343.05, 5751.02, and 5751.20 be amended and sections 3318.33 and 3343.11 of the Revised Code be enacted to read as follows:

Sec. 151.01. (A) As used in sections 151.01 to 151.11 and 151.40 of the Revised Code and in the applicable bond proceedings unless otherwise provided:

(1) "Bond proceedings" means the resolutions, orders, agreements, and credit enhancement facilities, and amendments and supplements to them, or any one or more or combination of them, authorizing, awarding, or providing for the terms and conditions applicable to or providing for the security or liquidity of, the particular obligations, and the provisions contained in those obligations.

(2) "Bond service fund" means the respective bond service fund created by section 151.03, 151.04, 151.05, 151.06, 151.07, 151.08, 151.09, 151.10, 151.11, or 151.40 of the Revised Code, and any accounts in that fund, including all moneys and investments, and earnings from investments, credited and to be credited to that fund and accounts as and to the extent provided in the applicable bond proceedings.

(3) "Capital facilities" means capital facilities or projects as referred to in section 151.03, 151.04, 151.05, 151.06, 151.07, 151.08, 151.09, 151.10, 151.11, or 151.40 of the Revised Code.

(4) "Costs of capital facilities" means the costs of acquiring, constructing, reconstructing, rehabilitating, remodeling, renovating, enlarging, improving, equipping, or furnishing capital facilities, and of the financing of those costs. "Costs of capital facilities" includes, without limitation, and in addition to costs referred to in section 151.03, 151.04, 151.05, 151.06, 151.07, 151.08, 151.09, 151.10, 151.11, or 151.40 of the Revised Code, the cost of clearance and preparation of the site and of any land to be used in connection with capital facilities, the cost of any indemnity and surety bonds and premiums on insurance, all related direct administrative expenses and allocable portions of direct costs of the issuing authority, costs of engineering and architectural services,

designs, plans, specifications, surveys, and estimates of cost, financing costs, interest on obligations, including but not limited to, interest from the date of their issuance to the time when interest is to be paid from sources other than proceeds of obligations, amounts necessary to establish any reserves as required by the bond proceedings, the reimbursement of all moneys advanced or applied by or borrowed from any person or governmental agency or entity for the payment of any item of costs of capital facilities, and all other expenses necessary or incident to planning or determining feasibility or practicability with respect to capital facilities, and such other expenses as may be necessary or incident to the acquisition, construction, reconstruction, rehabilitation, remodeling, renovation, enlargement, improvement, equipment, and furnishing of capital facilities, the financing of those costs, and the placing of the capital facilities in use and operation, including any one, part of, or combination of those classes of costs and expenses. For purposes of sections 122.085 to 122.0820 of the Revised Code, "costs of capital facilities" includes "allowable costs" as defined in section 122.085 of the Revised Code.

(5) "Credit enhancement facilities," "financing costs," and "interest" or "interest equivalent" have the same meanings as in section 133.01 of the Revised Code.

(6) "Debt service" means principal, including any mandatory sinking fund or redemption requirements for retirement of obligations, interest and other accreted amounts, interest equivalent, and any redemption premium, payable on obligations. If not prohibited by the applicable bond proceedings, debt service may include costs relating to credit enhancement facilities that are related to and represent, or are intended to provide a source of payment of or limitation on, other debt service.

(7) "Issuing authority" means the Ohio public facilities commission created in section 151.02 of the Revised Code for obligations issued under section 151.03, 151.04, 151.05, 151.07, 151.08, 151.09, 151.10, or 151.11 of the Revised Code, or the treasurer of state, or the officer who by law performs the functions of that office, for obligations issued under section 151.06 or 151.40 of the Revised Code.

(8) "Net proceeds" means amounts received from the sale of obligations, excluding amounts used to refund or retire outstanding obligations, amounts required to be deposited into special funds pursuant to the applicable bond proceedings, and amounts to be used to pay financing costs.

(9) "Obligations" means bonds, notes, or other evidences of obligation of the state, including any appertaining interest coupons, issued under Section 2k, 2l, 2m, 2n, 2o, 2p, 2q, 2s, 2t, or 15 of Article VIII, Ohio Constitution, and pursuant to sections 151.01 to 151.11 or 151.40 of the Revised Code or other general assembly authorization.

(10) "Principal amount" means the aggregate of the amount as stated or provided for in the applicable bond proceedings as the amount on which interest or interest equivalent on particular obligations is initially calculated. Principal amount does not include any premium paid to the state by the initial purchaser of the obligations. "Principal amount" of a capital appreciation bond, as defined in division (C) of section 3334.01 of the Revised Code, means its face amount, and

"principal amount" of a zero coupon bond, as defined in division (J) of section 3334.01 of the Revised Code, means the discounted offering price at which the bond is initially sold to the public, disregarding any purchase price discount to the original purchaser, if provided for pursuant to the bond proceedings.

(11) "Special funds" or "funds," unless the context indicates otherwise, means the bond service fund, and any other funds, including any reserve funds, created under the bond proceedings and stated to be special funds in those proceedings, including moneys and investments, and earnings from investments, credited and to be credited to the particular fund. Special funds do not include the school building program assistance fund created by section 3318.25 of the Revised Code, the higher education improvement fund created by division (F) of section 154.21 of the Revised Code, the higher education improvement taxable fund created by division (G) of section 154.21 of the Revised Code, the highway capital improvement bond fund created by section 5528.53 of the Revised Code, the state parks and natural resources fund created by section 1557.02 of the Revised Code, the coal research and development fund created by section 1555.15 of the Revised Code, the clean Ohio conservation fund created by section 164.27 of the Revised Code, the job ready site development fund created by section 122.0820 of the Revised Code, the third frontier research and development fund created by section 184.19 of the Revised Code, the third frontier research and development taxable bond fund created by section 184.191 of the Revised Code, or other funds created by the bond proceedings that are not stated by those proceedings to be special funds.

(B) Subject to Section 2l, 2m, 2n, 2o, 2p, 2q, 2s, 2t, or 15, and Section 17, of Article VIII, Ohio Constitution, the state, by the issuing authority, is authorized to issue and sell, as provided in sections 151.03 to 151.11 or 151.40 of the Revised Code, and in respective aggregate principal amounts as from time to time provided or authorized by the general assembly, general obligations of this state for the purpose of paying costs of capital facilities or projects identified by or pursuant to general assembly action.

(C) Each issue of obligations shall be authorized by resolution or order of the issuing authority. The bond proceedings shall provide for or authorize the manner for determining the principal amount or maximum principal amount of obligations of an issue, the principal maturity or maturities, the interest rate or rates, the date of and the dates of payment of interest on the obligations, their denominations, and the place or places of payment of debt service which may be within or outside the state. Unless otherwise provided by law, the latest principal maturity may not be later than the earlier of the thirty-first day of December of the twenty-fifth calendar year after the year of issuance of the particular obligations or of the twenty-fifth calendar year after the year in which the original obligation to pay was issued or entered into. Sections 9.96, 9.98, 9.981, 9.982, and 9.983 of the Revised Code apply to obligations. The purpose of the obligations may be stated in the bond proceedings in general terms, such as, as applicable, "financing or assisting in the financing of projects as provided in Section 2l of Article VIII, Ohio Constitution," "financing or assisting in the financing of highway capital improvement projects as provided in Section 2m of Article VIII, Ohio Constitution," "paying costs of capital facilities for a system of common schools throughout the state as authorized by Section 2n of Article VIII, Ohio Constitution," "paying costs of capital facilities for state-supported and state-assisted institutions of higher education as authorized by Section 2n of Article VIII, Ohio Constitution," "paying costs of coal research and development as authorized by Section 15 of Article VIII, Ohio Constitution," "financing or assisting in the financing of local subdivision capital improvement projects as authorized by Section 2m, 2p, ~~and~~ 2s, and 2t of Article VIII, Ohio Constitution," "paying costs of conservation projects as authorized by Sections 2o and 2q of Article VIII, Ohio Constitution," "paying costs of revitalization projects as authorized by Sections 2o and 2q of Article VIII, Ohio Constitution," "paying costs of preparing sites for industry, commerce, distribution, or research and development as authorized by Section 2p of Article VIII, Ohio Constitution," or "paying costs of research and development as authorized by Section 2p of Article VIII, Ohio Constitution."

(D) The issuing authority may appoint or provide for the appointment of paying agents, bond registrars, securities depositories, clearing corporations, and transfer agents, and may without need for any other approval retain or contract for the services of underwriters, investment bankers, financial advisers, accounting experts, marketing, remarketing, indexing, and administrative agents, other consultants, and independent contractors, including printing services, as are necessary in the judgment of the issuing authority to carry out the issuing authority's functions under this chapter. When the issuing authority is the Ohio public facilities commission, the issuing authority also may without need for any other approval retain or contract for the services of attorneys and other professionals for that purpose. Financing costs are payable, as may be provided in the bond proceedings, from the proceeds of the obligations, from special funds, or from other moneys available for the purpose.

(E) The bond proceedings may contain additional provisions customary or appropriate to the financing or to the obligations or to particular obligations including, but not limited to, provisions for:

(1) The redemption of obligations prior to maturity at the option of the state or of the holder or upon the occurrence of certain conditions, and at particular price or prices and under particular terms and conditions;

(2) The form of and other terms of the obligations;

(3) The establishment, deposit, investment, and application of special funds, and the safeguarding of moneys on hand or on deposit, in lieu of the applicability of provisions of Chapter 131. or 135. of the Revised Code, but subject to any special provisions of sections 151.01 to 151.11 or 151.40 of the Revised Code with respect to the application of particular funds or moneys. Any financial institution that acts as a depository of any moneys in special funds or other funds under the bond proceedings may furnish indemnifying bonds or pledge securities as required by the issuing authority.

(4) Any or every provision of the bond proceedings being binding upon the issuing authority

and upon such governmental agency or entity, officer, board, commission, authority, agency, department, institution, district, or other person or body as may from time to time be authorized to take actions as may be necessary to perform all or any part of the duty required by the provision;

(5) The maintenance of each pledge or instrument comprising part of the bond proceedings until the state has fully paid or provided for the payment of the debt service on the obligations or met other stated conditions;

(6) In the event of default in any payments required to be made by the bond proceedings, or by any other agreement of the issuing authority made as part of a contract under which the obligations were issued or secured, including a credit enhancement facility, the enforcement of those payments by mandamus, a suit in equity, an action at law, or any combination of those remedial actions;

(7) The rights and remedies of the holders or owners of obligations or of book-entry interests in them, and of third parties under any credit enhancement facility, and provisions for protecting and enforcing those rights and remedies, including limitations on rights of individual holders or owners;

(8) The replacement of mutilated, destroyed, lost, or stolen obligations;

(9) The funding, refunding, or advance refunding, or other provision for payment, of obligations that will then no longer be outstanding for purposes of this section or of the applicable bond proceedings;

(10) Amendment of the bond proceedings;

(11) Any other or additional agreements with the owners of obligations, and such other provisions as the issuing authority determines, including limitations, conditions, or qualifications, relating to any of the foregoing.

(F) The great seal of the state or a facsimile of it may be affixed to or printed on the obligations. The obligations requiring execution by or for the issuing authority shall be signed as provided in the bond proceedings. Any obligations may be signed by the individual who on the date of execution is the authorized signer although on the date of these obligations that individual is not an authorized signer. In case the individual whose signature or facsimile signature appears on any obligation ceases to be an authorized signer before delivery of the obligation, that signature or facsimile is nevertheless valid and sufficient for all purposes as if that individual had remained the authorized signer until delivery.

(G) Obligations are investment securities under Chapter 1308. of the Revised Code. Obligations may be issued in bearer or in registered form, registrable as to principal alone or as to both principal and interest, or both, or in certificated or uncertificated form, as the issuing authority determines. Provision may be made for the exchange, conversion, or transfer of obligations and for reasonable charges for registration, exchange, conversion, and transfer. Pending preparation of final obligations, the issuing authority may provide for the issuance of interim instruments to be exchanged for the final obligations.

(H) Obligations may be sold at public sale or at private sale, in such manner, and at such price at, above or below par, all as determined by and provided by the issuing authority in the bond proceedings.

(I) Except to the extent that rights are restricted by the bond proceedings, any owner of obligations or provider of a credit enhancement facility may by any suitable form of legal proceedings protect and enforce any rights relating to obligations or that facility under the laws of this state or granted by the bond proceedings. Those rights include the right to compel the performance of all applicable duties of the issuing authority and the state. Each duty of the issuing authority and that authority's officers, staff, and employees, and of each state entity or agency, or using district or using institution, and its officers, members, staff, or employees, undertaken pursuant to the bond proceedings, is hereby established as a duty of the entity or individual having authority to perform that duty, specifically enjoined by law and resulting from an office, trust, or station within the meaning of section 2731.01 of the Revised Code. The individuals who are from time to time the issuing authority, members or officers of the issuing authority, or those members' designees acting pursuant to section 151.02 of the Revised Code, or the issuing authority's officers, staff, or employees, are not liable in their personal capacities on any obligations or otherwise under the bond proceedings.

(J)(1) Subject to Section 2k, 2l, 2m, 2n, 2o, 2p, 2q, 2s, 2t, or 15, and Section 17, of Article VIII, Ohio Constitution and sections 151.01 to 151.11 or 151.40 of the Revised Code, the issuing authority may, in addition to the authority referred to in division (B) of this section, authorize and provide for the issuance of:

(a) Obligations in the form of bond anticipation notes, and may provide for the renewal of those notes from time to time by the issuance of new notes. The holders of notes or appertaining interest coupons have the right to have debt service on those notes paid solely from the moneys and special funds that are or may be pledged to that payment, including the proceeds of bonds or renewal notes or both, as the issuing authority provides in the bond proceedings authorizing the notes. Notes may be additionally secured by covenants of the issuing authority to the effect that the issuing authority and the state will do all things necessary for the issuance of bonds or renewal notes in such principal amount and upon such terms as may be necessary to provide moneys to pay when due the debt service on the notes, and apply their proceeds to the extent necessary, to make full and timely payment of debt service on the notes as provided in the applicable bond proceedings. In the bond proceedings authorizing the issuance of bond anticipation notes the issuing authority shall set forth for the bonds anticipated an estimated schedule of annual principal payments the latest of which shall be no later than provided in division (C) of this section. While the notes are outstanding there shall be deposited, as shall be provided in the bond proceedings for those notes, from the sources authorized for payment of debt service on the bonds, amounts sufficient to pay the principal of the bonds anticipated as set forth in that estimated schedule during the time the notes are outstanding, which amounts shall be used solely to pay the principal of those notes or of the bonds anticipated.

(b) Obligations for the refunding, including funding and retirement, and advance refunding with or without payment or redemption prior to maturity, of any obligations previously issued. Refunding obligations may be issued in amounts sufficient to pay or to provide for repayment of the principal amount, including principal amounts maturing prior to the redemption of the remaining prior obligations, any redemption premium, and interest accrued or to accrue to the maturity or redemption date or dates, payable on the prior obligations, and related financing costs and any expenses incurred or to be incurred in connection with that issuance and refunding. Subject to the applicable bond proceedings, the portion of the proceeds of the sale of refunding obligations issued under division (J)(1)(b) of this section to be applied to debt service on the prior obligations shall be credited to an appropriate separate account in the bond service fund and held in trust for the purpose by the issuing authority or by a corporate trustee. Obligations authorized under this division shall be considered to be issued for those purposes for which the prior obligations were issued.

(2) Except as otherwise provided in sections 151.01 to 151.11 or 151.40 of the Revised Code, bonds or notes authorized pursuant to division (J) of this section are subject to the provisions of those sections pertaining to obligations generally.

(3) The principal amount of refunding or renewal obligations issued pursuant to division (J) of this section shall be in addition to the amount authorized by the general assembly as referred to in division (B) of the following sections: section 151.03, 151.04, 151.05, 151.06, 151.07, 151.08, 151.09, 151.10, 151.11, or 151.40 of the Revised Code.

(K) Obligations are lawful investments for banks, savings and loan associations, credit union share guaranty corporations, trust companies, trustees, fiduciaries, insurance companies, including domestic for life and domestic not for life, trustees or other officers having charge of sinking and bond retirement or other special funds of the state and political subdivisions and taxing districts of this state, the sinking fund, the administrator of workers' compensation subject to the approval of the workers' compensation board, the state teachers retirement system, the public employees retirement system, the school employees retirement system, and the Ohio police and fire pension fund, notwithstanding any other provisions of the Revised Code or rules adopted pursuant to those provisions by any state agency with respect to investments by them, and are also acceptable as security for the repayment of the deposit of public moneys. The exemptions from taxation in Ohio as provided for in particular sections of the Ohio Constitution and section 5709.76 of the Revised Code apply to the obligations.

(L)(1) Unless otherwise provided or provided for in any applicable bond proceedings, moneys to the credit of or in a special fund shall be disbursed on the order of the issuing authority. No such order is required for the payment, from the bond service fund or other special fund, when due of debt service or required payments under credit enhancement facilities.

(2) Payments received by the state under interest rate hedges entered into as credit enhancement facilities under this chapter shall be deposited to the credit of the bond service fund for the obligations to which those credit enhancement facilities relate.

(M) The full faith and credit, revenue, and taxing power of the state are and shall be pledged to the timely payment of debt service on outstanding obligations as it comes due, all in accordance with Section 2k, 2l, 2m, 2n, 2o, 2p, 2q, 2s, 2t, or 15 of Article VIII, Ohio Constitution, and section 151.03, 151.04, 151.05, 151.06, 151.07, 151.08, 151.09, 151.10, or 151.11 of the Revised Code. Moneys referred to in Section 5a of Article XII, Ohio Constitution, may not be pledged or used for the payment of debt service except on obligations referred to in section 151.06 of the Revised Code. Net state lottery proceeds, as provided for and referred to in section 3770.06 of the Revised Code, may not be pledged or used for the payment of debt service except on obligations referred to in section 151.03 of the Revised Code. The state covenants, and that covenant shall be controlling notwithstanding any other provision of law, that the state and the applicable officers and agencies of the state, including the general assembly, shall, so long as any obligations are outstanding in accordance with their terms, maintain statutory authority for and cause to be levied, collected and applied sufficient pledged excises, taxes, and revenues of the state so that the revenues shall be sufficient in amounts to pay debt service when due, to establish and maintain any reserves and other requirements, and to pay financing costs, including costs of or relating to credit enhancement facilities, all as provided for in the bond proceedings. Those excises, taxes, and revenues are and shall be deemed to be levied and collected, in addition to the purposes otherwise provided for by law, to provide for the payment of debt service and financing costs in accordance with sections 151.01 to 151.11 of the Revised Code and the bond proceedings.

(N) The general assembly may from time to time repeal or reduce any excise, tax, or other source of revenue pledged to the payment of the debt service pursuant to Section 2k, 2l, 2m, 2n, 2o, 2p, 2q, 2s, 2t, or 15 of Article VIII, Ohio Constitution, and sections 151.01 to 151.11 or 151.40 of the Revised Code, and may levy, collect and apply any new or increased excise, tax, or revenue to meet the pledge, to the payment of debt service on outstanding obligations, of the state's full faith and credit, revenue and taxing power, or of designated revenues and receipts, except fees, excises or taxes referred to in Section 5a of Article XII, Ohio Constitution, for other than obligations referred to in section 151.06 of the Revised Code and except net state lottery proceeds for other than obligations referred to in section 151.03 of the Revised Code. Nothing in division (N) of this section authorizes any impairment of the obligation of this state to levy and collect sufficient excises, taxes, and revenues to pay debt service on obligations outstanding in accordance with their terms.

(O) Each bond service fund is a trust fund and is hereby pledged to the payment of debt service on the applicable obligations. Payment of that debt service shall be made or provided for by the issuing authority in accordance with the bond proceedings without necessity for any act of appropriation. The bond proceedings may provide for the establishment of separate accounts in the bond service fund and for the application of those accounts only to debt service on specific obligations, and for other accounts in the bond service fund within the general purposes of that fund.

(P) Subject to the bond proceedings pertaining to any obligations then outstanding in accordance with their terms, the issuing authority may in the bond proceedings pledge all, or such portion as the issuing authority determines, of the moneys in the bond service fund to the payment of debt service on particular obligations, and for the establishment and maintenance of any reserves for payment of particular debt service.

(Q) The issuing authority shall by the fifteenth day of July of each fiscal year, certify or cause to be certified to the office of budget and management the total amount of moneys required during the current fiscal year to meet in full all debt service on the respective obligations and any related financing costs payable from the applicable bond service fund and not from the proceeds of refunding or renewal obligations. The issuing authority shall make or cause to be made supplemental certifications to the office of budget and management for each debt service payment date and at such other times during each fiscal year as may be provided in the bond proceedings or requested by that office. Debt service, costs of credit enhancement facilities, and other financing costs shall be set forth separately in each certification. If and so long as the moneys to the credit of the bond service fund, together with any other moneys available for the purpose, are insufficient to meet in full all payments when due of the amount required as stated in the certificate or otherwise, the office of budget and management shall at the times as provided in the bond proceedings, and consistent with any particular provisions in sections 151.03 to 151.11 and 151.40 of the Revised Code, transfer a sufficient amount to the bond service fund from the pledged revenues in the case of obligations issued pursuant to section 151.40 of the Revised Code, and in the case of other obligations from the revenues derived from excises, taxes, and other revenues, including net state lottery proceeds in the case of obligations referred to in section 151.03 of the Revised Code.

(R) Unless otherwise provided in any applicable bond proceedings, moneys to the credit of special funds may be invested by or on behalf of the state only in one or more of the following:

(1) Notes, bonds, or other direct obligations of the United States or of any agency or instrumentality of the United States, or in no-front-end-load money market mutual funds consisting exclusively of those obligations, or in repurchase agreements, including those issued by any fiduciary, secured by those obligations, or in collective investment funds consisting exclusively of those obligations;

(2) Obligations of this state or any political subdivision of this state;

(3) Certificates of deposit of any national bank located in this state and any bank, as defined in section 1101.01 of the Revised Code, subject to inspection by the superintendent of financial institutions;

(4) The treasurer of state's pooled investment program under section 135.45 of the Revised Code.

The income from investments referred to in division (R) of this section shall, unless otherwise provided in sections 151.01 to 151.11 or 151.40 of the Revised Code, be credited to special funds or otherwise as the issuing authority determines in the bond proceedings. Those investments may be sold or exchanged at times as the issuing authority determines, provides for, or authorizes.

(S) The treasurer of state shall have responsibility for keeping records, making reports, and making payments, relating to any arbitrage rebate requirements under the applicable bond proceedings.

Sec. 151.08. This section applies to obligations as defined in this section.

(A) As used in this section:

(1) "Capital facilities" or "capital improvement projects" means the acquisition, construction, reconstruction, improvement, planning, and equipping of roads and bridges, waste water treatment systems, water supply systems, solid waste disposal facilities, flood control systems, and storm water and sanitary collection, storage, and treatment facilities, including real property, interests in real property, facilities, and equipment related or incidental to those facilities.

(2) "Costs of capital facilities" include related direct administrative expenses and allocable portions of direct costs of the Ohio public works commission and the local subdivision.

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

(4) "Obligations" means obligations as defined in section 151.01 of the Revised Code issued to pay costs of capital facilities.

(B)(1) The issuing authority shall issue obligations to pay costs of financing or assisting in the financing of the capital improvement projects of local subdivisions pursuant to Section 2m of Article VIII, Ohio Constitution, section 151.01 of the Revised Code, and this section. Not more than one hundred twenty million dollars principal amount of obligations, plus the principal amount of obligations that in any prior fiscal years could have been, but were not, issued within that one-hundred-twenty-million dollar fiscal year limit, may be issued in any fiscal year. Not more than one billion two hundred million dollars principal amount of obligations pursuant to Section 2m of Article VIII, Ohio Constitution may be issued for the purposes of this section and division (B)(2) of section 164.09 of the Revised Code.

(2) The issuing authority shall issue obligations to pay costs of financing or assisting in the financing of the capital improvement projects of local subdivisions pursuant to Section 2p of Article VIII, Ohio Constitution, section 151.01 of the Revised Code, and this section. Not more than one hundred twenty million dollars in principal amount of such obligations may be issued in any of the first five fiscal years of issuance and not more than one hundred fifty million dollars in principal amount of such obligations may be issued in any of the next five fiscal years, plus in each case the principal amount of such obligations that in any prior fiscal year could have been but were not issued within those fiscal year limits. No obligations shall be issued for the purposes of this section pursuant to Section 2p of Article VIII, Ohio Constitution, until at least one billion one hundred ninety-nine million five hundred thousand dollars aggregate principal amount of obligations have been issued pursuant to Section 2m of Article VIII, Ohio Constitution. Not more than one billion three hundred fifty million dollars principal amount of obligations may be issued pursuant to Section 2p of Article VIII, Ohio Constitution for the purposes of this section.

(3) The issuing authority shall issue obligations to pay costs of financing or assisting in the

financing of the capital improvement projects of local subdivisions pursuant to Section 2s of Article VIII, Ohio Constitution, section 151.01 of the Revised Code, and this section. Not more than one hundred seventy-five million dollars in principal amount of such obligations may be issued in any of the first five fiscal years of issuance and not more than two hundred million dollars in principal amount of such obligations may be issued in any of the next five fiscal years, plus in each case the principal amount of such obligations that in any prior fiscal year could have been but were not issued within those fiscal year limits. No obligations shall be issued for the purposes of this section pursuant to Section 2s of Article VIII, Ohio Constitution, until all of the obligations authorized under Section 2p of Article VIII, Ohio Constitution, have been issued. Not more than one billion eight hundred seventy-five million dollars principal amount of obligations may be issued pursuant to Section 2s of Article VIII, Ohio Constitution, for the purposes of this section.

(4) The issuing authority shall issue obligations to pay costs of financing or assisting in the financing of the capital improvement projects of local subdivisions pursuant to Section 2t of Article VIII, Ohio Constitution, section 151.01 of the Revised Code, and this section. Not more than two hundred fifty million dollars in principal amount of such obligations may be issued in each of the ten fiscal years of issuance, plus in each case the principal amount of those obligations that in any prior fiscal year could have been but were not issued within those fiscal year limits. No obligations shall be issued for the purposes of this section pursuant to Section 2t of Article VIII, Ohio Constitution, until all of the obligations authorized under Section 2s of Article VIII, Ohio Constitution, have been issued. Not more than two billion five hundred million dollars principal amount of obligations may be issued pursuant to Section 2t of Article VIII, Ohio Constitution, for the purposes of this section.

(C) Net proceeds of obligations shall be deposited into the state capital improvements fund created by section 164.08 of the Revised Code.

(D) There is hereby created in the state treasury the "state capital improvements bond service fund." All moneys received by the state and required by the bond proceedings, consistent with this section and section 151.01 of the Revised Code, to be deposited, transferred, or credited to the bond service fund, and all other moneys transferred or allocated to or received for the purposes of that fund, shall be deposited and credited to the bond service fund, subject to any applicable provisions of the bond proceedings but without necessity for any act of appropriation. During the period beginning with the date of the first issuance of obligations and continuing during the time that any obligations are outstanding in accordance with their terms, so long as moneys in the bond service fund are insufficient to pay debt service when due on those obligations payable from that fund (except the principal amounts of bond anticipation notes payable from the proceeds of renewal notes or bonds anticipated) and due in the particular fiscal year, a sufficient amount of revenues of the state is committed and, without necessity for further act of appropriation, shall be paid to the bond service fund for the purpose of paying that debt service when due.

Sec. 164.03. For the purpose of allocating the funds made available to finance public infrastructure capital improvement projects of local subdivisions through the issuance of general obligations of the state of Ohio pursuant to Section 2k, 2m, 2p, ~~or~~ 2s, or 2t of Article VIII, Ohio Constitution, the state is divided into the following districts:

District one. Cuyahoga county shall constitute district one.

District two. Hamilton county shall constitute district two.

District three. Franklin county shall constitute district three.

District four. Montgomery county shall constitute district four.

District five. Defiance, Erie, Fulton, Henry, Ottawa, Paulding, Sandusky, Williams, and Wood counties shall constitute district five.

District six. Mahoning and Trumbull counties shall constitute district six.

District seven. Ashtabula, Geauga, Lake, and Portage counties shall constitute district seven.

District eight. Summit county shall constitute district eight.

District nine. Lorain, Huron, and Medina counties shall constitute district nine.

District ten. Butler, Clermont, Clinton, and Warren counties shall constitute district ten.

District eleven. Champaign, Clark, Darke, Greene, Madison, Miami, Preble, and Union counties shall constitute district eleven.

District twelve. Lucas county shall constitute district twelve.

District thirteen. Allen, Auglaize, Hancock, Logan, Mercer, Putnam, Shelby, and Van Wert counties shall constitute district thirteen.

District fourteen. Carroll, Columbiana, Coshocton, Guernsey, Harrison, Holmes, Jefferson, and Tuscarawas counties shall constitute district fourteen.

District fifteen. Adams, Brown, Fayette, Gallia, Highland, Jackson, Lawrence, Pike, Ross, Scioto, and Vinton counties shall constitute district fifteen.

District sixteen. Ashland, Crawford, Hardin, Marion, Richland, Seneca, Wayne, and Wyandot counties shall constitute district sixteen.

District seventeen. Delaware, Fairfield, Knox, Licking, Morrow, and Pickaway counties shall constitute district seventeen.

District eighteen. Athens, Belmont, Hocking, Meigs, Monroe, Morgan, Muskingum, Noble, Perry, and Washington counties shall constitute district eighteen.

District nineteen. Stark county shall constitute district nineteen.

Sec. 164.08. (A) Except as provided in sections 151.01 and 151.08 or section 164.09 of the Revised Code, the net proceeds of obligations issued and sold by the treasurer of state pursuant to section 164.09 of the Revised Code before September 30, 2000, or pursuant to sections 151.01 and 151.08 of the Revised Code, for the purpose of financing or assisting in the financing of the cost of public infrastructure capital improvement projects of local subdivisions, as provided for in Section 2k, 2m, 2p, ~~or~~ 2s, or 2t of Article VIII, Ohio Constitution, and this chapter, shall be paid into the state capital improvements fund, which is hereby created in the state treasury. Investment earnings on moneys in the fund shall be credited to the fund.

(B) Beginning July 1, 2016, each program year the amount of obligations authorized by the general assembly in accordance with sections 151.01 and 151.08 or section 164.09 of the Revised Code, excluding the proceeds of refunding or renewal obligations, shall be allocated by the director of the Ohio public works commission as follows:

(1) First, twelve per cent of the amount of obligations authorized shall be allocated to provide financial assistance to villages and to townships with populations in the unincorporated areas of the township of less than five thousand persons, for capital improvements in accordance with section 164.051 and division (D) of section 164.06 of the Revised Code. As used in division (B)(1) of this section, "capital improvements" includes resurfacing and improving roads.

(2) Following the allocation required by division (B)(1) of this section, the director may allocate two per cent of the authorized obligations to provide financial assistance to local subdivisions for capital improvement projects which in the judgment of the director of the Ohio public works commission are necessary for the immediate preservation of the health, safety, and welfare of the citizens of the local subdivision requesting assistance. Starting July 1, 2021, the director may allocate up to six per cent of authorized obligations as provided in this division.

(3) The director shall determine the amount of the remaining obligations authorized to be issued and sold that each county would receive if such amounts were allocated on a per capita basis each year. If a county's per capita share for the year would be less than three hundred thousand dollars, the director shall allocate to the district in which that county is located an amount equal to the difference between three hundred thousand dollars and the county's per capita share.

(4) After making the allocation required by division (B)(3) of this section, the director shall allocate the remaining amount to each district on a per capita basis.

(C)(1) There is hereby created in the state treasury the state capital improvements revolving loan fund, into which shall be deposited all repayments of loans made to local subdivisions for capital improvements pursuant to this chapter. Investment earnings on moneys in the fund shall be credited to the fund.

(2) There may also be deposited in the state capital improvements revolving loan fund moneys obtained from federal or private grants, or from other sources, which are to be used for any of the purposes authorized by this chapter. Such moneys shall be allocated each year in accordance with division (B)(4) of this section.

(3) Moneys deposited into the state capital improvements revolving loan fund shall be used to make loans for the purpose of financing or assisting in the financing of the cost of capital improvement projects of local subdivisions.

(4) Investment earnings credited to the state capital improvements revolving loan fund that exceed the amounts required to meet estimated federal arbitrage rebate requirements shall be used to pay costs incurred by the public works commission in administering this section. Investment earnings credited to the state capital improvements revolving loan fund that exceed the amounts required to pay for the administrative costs and estimated rebate requirements shall be allocated to each district on a per capita basis.

(5) Each program year, loan repayments received and on deposit in the state capital improvements revolving loan fund shall be allocated as follows:

(a) Each district public works integrating committee shall be allocated an amount equal to the sum of all loan repayments made to the state capital improvements revolving loan fund by local subdivisions that are part of the district. Moneys not used in a program year may be used in the next program year in the same manner and for the same purpose as originally allocated.

(b) Loan repayments made pursuant to projects approved under division (B)(1) of this section shall be used to make loans in accordance with section 164.051 and division (D) of section 164.06 of the Revised Code. Allocations for this purpose made pursuant to division (C)(5) of this section shall be in addition to the allocation provided in division (B)(1) of this section.

(c) Loan repayments made pursuant to projects approved under division (B)(2) of this section shall be used to make loans in accordance with division (B)(2) of this section. Allocations for this purpose made pursuant to division (C)(5) of this section shall be in addition to the allocation provided in division (B)(2) of this section.

(d) Loans made from the state capital improvements revolving loan fund shall not be limited in their usage by divisions (E), (F), and (G) of section 164.05 of the Revised Code.

(D) Investment earnings credited to the state capital improvements fund that exceed the amounts required to meet estimated federal arbitrage rebate requirements shall be used to pay costs incurred by the public works commission in administering sections 164.01 to 164.12 of the Revised Code.

(E) The director of the Ohio public works commission shall notify the director of budget and management of the amounts allocated pursuant to this section and such information shall be entered into the state accounting system. The director of budget and management shall establish appropriation line items as needed to track these allocations.

(F) If the amount of a district's allocation in a program year exceeds the amount of financial assistance approved for the district by the commission for that year, the remaining portion of the district's allocation shall be added to the district's allocation pursuant to division (B) of this section for the next succeeding year for use in the same manner and for the same purposes as it was originally allocated, except that any portion of a district's allocation which was available for use on new or expanded infrastructure pursuant to division (G) of section 164.05 of the Revised Code shall be available in succeeding years only for the repair and replacement of existing infrastructure.

(G) When an allocation based on population is made by the director pursuant to division (B) of this section, the director shall use the most recent decennial census statistics, and shall not make any reallocations based upon a change in a district's population.

Sec. 3318.042. (A) The board of education of any school district that is receiving assistance under sections 3318.01 to 3318.20 of the Revised Code after May 20, 1997, or under <u>section 3318.33 or</u> sections 3318.40 to 3318.45 of the Revised Code, and whose project is still under construction, may request that the Ohio facilities construction commission examine whether the circumstances prescribed in either division (B)(1) or (2) of this section exist in the school district. If the commission so finds, the commission shall review the school district's original assessment and approved project and consider providing additional assistance to the school district to correct the prescribed conditions found to exist in the district. Additional assistance under this section shall be limited to additions to one or more buildings, remodeling of one or more buildings, or changes to the infrastructure of one or more buildings.

(B) Consideration of additional assistance to a school district under this section is warranted in either of the following circumstances:

(1) Additional work is needed to correct an oversight or deficiency not identified or included in the district's initial assessment.

(2) Other conditions exist that, in the opinion of the commission, warrant additions or remodeling of the project facilities or changes to infrastructure associated with the district's project that were not identified in the initial assessment and plan.

(C) If the commission decides in favor of providing additional assistance to any school district under this section, the school district shall be responsible for paying for its portion of the cost of the additions, remodeling, or infrastructure changes pursuant to section 3318.083 of the Revised Code. If, after making a financial evaluation of the school district, the commission determines that the school district is unable without undue hardship, according to the guidelines adopted by the commission, to fund the school district portion of the increase, then the state and the school district shall enter into an agreement whereby the state shall pay the portion of the cost increase attributable to the school district which is determined to be in excess of any local resources available to the district and the district shall thereafter reimburse the state. The commission shall establish the district's schedule for reimbursing the state, which shall not extend beyond ten years. The commission may lengthen the reimbursement schedule of a school district that has entered into an agreement under this section prior to September 26, 2003, as long as the total term of that schedule does not extend beyond ten years. Debt incurred under this section shall not be included in the calculation of the net indebtedness of the school district under section 133.06 of the Revised Code.

Sec. 3318.33. (A) The Ohio facilities construction commission shall establish and administer the aging school accelerator pilot program. The commission shall adopt guidelines and procedures for the pilot program. Under the pilot program, the commission shall provide support for the classroom facilities projects of each school district that meets the following criteria on or before the effective date of this section:

(1) The district has at least one building that is used primarily for classroom instruction in which all or a significant portion of the structure is at least one hundred years old.

(2) The district has never been approved to receive assistance under sections 3318.01 to 3318.20 of the Revised Code or has not completed all segments of a project approved under those sections.

(3) The district's operating expenditure per pupil for fiscal year 2025 was in the lowest

twenty-five per cent of all school districts in the state.

(4) The district qualifies to serve all of its students in one school building according to the commission's policies.

(B) The commission shall determine which school districts qualify for the pilot program and notify the qualifying districts. To participate in the pilot program, a qualifying district annually shall set aside the equivalent of one-half mill for each dollar of valuation for maintenance on the project, for a number of years and in a manner determined by the commission.

(C) The commission shall set aside from the amounts appropriated to the commission for classroom facilities assistance projects for the appropriate fiscal year an amount determined by the commission to be adequate to serve qualifying districts and offer the funding to qualifying districts. The state share of the basic project cost for a classroom facilities project under the pilot program shall be at least forty per cent of the total project cost.

(D) Once a pilot project is completed under this section, the project shall be considered served and ineligible for further assistance under sections 3318.01 to 3318.20 of the Revised Code, except for the corrective action program established under section 3318.49 of the Revised Code and any additional assistance provided under section 3318.042 of the Revised Code to cover the district's portion of the cost for that program.

Sec. 3318.49. (A) The corrective action program is hereby established to provide funding for the correction of work, in connection with a project funded under sections 3318.01 to 3318.20 ~~or~~, section 3318.33, or sections 3318.40 to 3318.45 of the Revised Code, that is found after occupancy of the facility to be defective or to have been omitted.

(B) The Ohio facilities construction commission may provide funding under this section only if the school district notifies the executive director of the commission of the defective or omitted work within five years after occupancy of the facility for which the district seeks the funding.

(C) The commission shall establish procedures and deadlines for school districts to follow in applying for assistance under this section. The procedures shall include definitions of "defective" and "omitted," and shall require that remediation efforts focus first on engaging the respective contractors that designed and constructed the areas that have design or construction-related issues. The commission shall consider applications on a case-by-case basis, taking into account the amount of money appropriated and available for purposes of this section.

(D) The commission may provide funding assistance necessary to take corrective measures after evaluating the defective or omitted work.

(1) If the work to be corrected or remediated is part of a project not yet completed, the commission may amend the project agreement to increase the project budget and use corrective action funding to provide the state portion of the amendment. If the work to be corrected or remediated is part of a completed project and funds were retained or transferred pursuant to division (C) of section 3318.12 of the Revised Code, the commission may enter into a new agreement to

address the corrective action.

(2) Whether or not the project is completed, the district shall contribute a portion of the cost of the corrective action, to be determined in accordance with section 3318.032 of the Revised Code or, if the district is a joint vocational school district, section 3318.42 of the Revised Code. A district that is unable to provide its portion so that remediation can proceed may apply to the commission for additional assistance under section 3318.042 of the Revised Code.

(E) The commission shall assess responsibility for the defective or omitted work and seek cost recovery from responsible parties, if applicable. Any recovery of the expense of remediation shall be applied first to the district portion of the cost of the corrective action. Any remaining funds shall be applied to the state portion and deposited into the school building program assistance fund established under section 3318.25 of the Revised Code.

Sec. 3343.05. ~~The~~ Subject to section 3343.11 of the Revised Code, the board of trustees of Central state university shall take, keep, and maintain exclusive authority, direction, supervision, and control over the operations and conduct of such university, so as to assure for said university the best attainable results with the aid secured to it from the state.

The board shall provide courses of study in accordance with the standards of the department of education and workforce, and create, establish, provide for, and maintain such industrial, vocational, agricultural, home economics, commercial, business administration, technical, and collegiate subjects leading to the bachelors degree in arts and sciences. The board may provide for other courses and degrees.

Sec. 3343.11. The board of trustees of Central state university shall enter into an agreement with either the department of administrative services or another governmental third party under which the Central state university board of trustees transfers oversight authority for the management of the university's facilities to the department or other governmental third party.

Sec. 5751.02. (A) For the purpose of funding the needs of this state and its local governments, there is hereby levied a commercial activity tax on each person with taxable gross receipts for the privilege of doing business in this state. For the purposes of this chapter, "doing business" means engaging in any activity, whether legal or illegal, that is conducted for, or results in, gain, profit, or income, at any time during a calendar year. Persons on which the commercial activity tax is levied include, but are not limited to, persons with substantial nexus with this state. The tax imposed under this section is not a transactional tax and is not subject to Public Law No. 86-272, 73 Stat. 555. The tax imposed under this section is in addition to any other taxes or fees imposed under the Revised Code. The tax levied under this section is imposed on the person receiving the gross receipts and is not a tax imposed directly on a purchaser. The tax imposed by this section is an annual privilege tax for the calendar year that contains all tax periods in the calendar year. A taxpayer is subject to the annual privilege tax for doing business during any portion of such calendar year.

(B) The tax imposed by this section is a tax on the taxpayer and shall not be billed or invoiced to another person. Even if the tax or any portion thereof is billed or invoiced and separately stated, such amounts remain part of the price for purposes of the sales and use taxes levied under Chapters 5739. and 5741. of the Revised Code. Nothing in division (B) of this section prohibits:

(1) A person from including in the price charged for a good or service an amount sufficient to recover the tax imposed by this section; or

(2) A lessor from including an amount sufficient to recover the tax imposed by this section in a lease payment charged, or from including such an amount on a billing or invoice pursuant to the terms of a written lease agreement providing for the recovery of the lessor's tax costs. The recovery of such costs shall be based on an estimate of the total tax cost of the lessor during the tax period, as the tax liability of the lessor cannot be calculated until the end of that period.

(C)(1) The commercial activities tax receipts fund is hereby created in the state treasury and shall consist of money arising from the tax imposed under this chapter. Sixty-five one-hundredths of one per cent of the money credited to that fund shall be credited to the revenue enhancement fund and shall be used to defray the costs incurred by the department of taxation in administering the tax imposed by this chapter and in implementing tax reform measures. The remainder of the money in the commercial activities tax receipts fund shall first be credited to the fund described in division (C)(2) of this section, as provided in that division, and the remainder shall be credited to the general revenue fund.

(2) Not later than the twentieth day of February, May, August, and November of each year, the commissioner shall provide for payment to the commercial activity tax motor fuel receipts fund of an amount that bears the same ratio to the balance in the commercial activities tax receipts fund that (a) the taxable gross receipts attributed to motor fuel used for propelling vehicles on public highways as indicated by returns filed by the tenth day of that month for a liability that is due and payable on or after July 1, 2013, for a tax period ending before July 1, 2014, bears to (b) all taxable gross receipts as indicated by those returns for such liabilities.

(D)(1) There is hereby created in the state treasury the commercial activity tax motor fuel receipts fund.

(2) On or before the fifteenth day of June of each fiscal year beginning with fiscal year 2015, the director of the Ohio public works commission shall certify to the director of budget and management the amount of debt service paid from the general revenue fund in the current fiscal year on bonds issued to finance or assist in the financing of the cost of local subdivision public infrastructure capital improvement projects, as provided for in Sections 2k, 2m, 2p, ~~and~~ 2s, and 2t of Article VIII, Ohio Constitution, that are attributable to costs for construction, reconstruction, maintenance, or repair of public highways and bridges and other statutory highway purposes. That certification shall allocate the total amount of debt service paid from the general revenue fund and attributable to those costs in the current fiscal year according to the applicable section of the Ohio Constitution under which the bonds were originally issued.

(3) On or before the thirtieth day of June of each fiscal year beginning with fiscal year 2015,

the director of budget and management shall determine an amount up to but not exceeding the amount certified under division (D)(2) of this section and shall reserve that amount from the cash balance in the petroleum activity tax public highways fund or the commercial activity tax motor fuel receipts fund for transfer to the general revenue fund at times and in amounts to be determined by the director. The director shall transfer the cash balance in the petroleum activity tax public highways fund or the commercial activity tax motor fuel receipts fund in excess of the amount so reserved to the highway operating fund on or before the thirtieth day of June of the current fiscal year.

Sec. 5751.20. No determinations, computations, certifications, or payments shall be made under this section after June 30, 2015.

(A) As used in sections 5751.20 to 5751.22 of the Revised Code:

(1) "School district," "joint vocational school district," "local taxing unit," "recognized valuation," "fixed-rate levy," and "fixed-sum levy" have the same meanings as used in section 5727.84 of the Revised Code.

(2) "State education aid" for a school district means the following:

(a) For fiscal years prior to fiscal year 2010, the sum of state aid amounts computed for the district under the following provisions, as they existed for the applicable fiscal year: division (A) of section 3317.022 of the Revised Code, including the amounts calculated under former section 3317.029 and section 3317.0217 of the Revised Code; divisions (C)(1), (C)(4), (D), (E), and (F) of section 3317.022; divisions (B), (C), and (D) of section 3317.023; divisions (L) and (N) of section 3317.024; section 3317.0216; and any unit payments for gifted student services paid under section 3317.05 and former sections 3317.052 and 3317.053 of the Revised Code; except that, for fiscal years 2008 and 2009, the amount computed for the district under Section 269.20.80 of H.B. 119 of the 127th general assembly and as that section subsequently may be amended shall be substituted for the amount computed under division (D) of section 3317.022 of the Revised Code, and the amount computed under Section 269.30.80 of H.B. 119 of the 127th general assembly and as that section subsequently may be amended shall be included.

(b) For fiscal years 2010 and 2011, the sum of the amounts computed under former sections 3306.052, 3306.12, 3306.13, 3306.19, 3306.191, and 3306.192 of the Revised Code;

(c) For fiscal years 2012 and 2013, the sum of the amounts paid under Sections 267.30.50, 267.30.53, and 267.30.56 of H.B. 153 of the 129th general assembly;

(d) For fiscal year 2014 and each fiscal year thereafter, the sum of state amounts computed for the district under section 3317.022 of the Revised Code; except that, for fiscal years 2014 and 2015, the amount computed for the district under the section of this act entitled "TRANSITIONAL AID FOR CITY, LOCAL, AND EXEMPTED VILLAGE SCHOOL DISTRICTS" shall be included.

(3) "State education aid" for a joint vocational school district means the following:

(a) For fiscal years prior to fiscal year 2010, the sum of the state aid computed for the district under division (N) of section 3317.024 and former section 3317.16 of the Revised Code, except that, for fiscal years 2008 and 2009, the amount computed under Section 269.30.80 of H.B. 119 of the 127th general assembly and as that section subsequently may be amended shall be included.

(b) For fiscal years 2010 and 2011, the amount paid in accordance with Section 265.30.50 of H.B. 1 of the 128th general assembly.

(c) For fiscal years 2012 and 2013, the amount paid in accordance with Section 267.30.60 of H.B. 153 of the 129th general assembly.

(d) For fiscal year 2014 and each fiscal year thereafter, the amount computed for the district under section 3317.16 of the Revised Code; except that, for fiscal years 2014 and 2015, the amount computed for the district under the section of this act entitled "TRANSITIONAL AID FOR JOINT VOCATIONAL SCHOOL DISTRICTS" shall be included.

(4) "State education aid offset" means the amount determined for each school district or joint vocational school district under division (A)(1) of section 5751.21 of the Revised Code.

(5) "Machinery and equipment property tax value loss" means the amount determined under division (C)(1) of this section.

(6) "Inventory property tax value loss" means the amount determined under division (C)(2) of this section.

(7) "Furniture and fixtures property tax value loss" means the amount determined under division (C)(3) of this section.

(8) "Machinery and equipment fixed-rate levy loss" means the amount determined under division (D)(1) of this section.

(9) "Inventory fixed-rate levy loss" means the amount determined under division (D)(2) of this section.

(10) "Furniture and fixtures fixed-rate levy loss" means the amount determined under division (D)(3) of this section.

(11) "Total fixed-rate levy loss" means the sum of the machinery and equipment fixed-rate levy loss, the inventory fixed-rate levy loss, the furniture and fixtures fixed-rate levy loss, and the telephone company fixed-rate levy loss.

(12) "Fixed-sum levy loss" means the amount determined under division (E) of this section.

(13) "Machinery and equipment" means personal property subject to the assessment rate specified in division (F) of section 5711.22 of the Revised Code.

(14) "Inventory" means personal property subject to the assessment rate specified in division (E) of section 5711.22 of the Revised Code.

(15) "Furniture and fixtures" means personal property subject to the assessment rate specified in division (G) of section 5711.22 of the Revised Code.

(16) "Qualifying levies" are levies in effect for tax year 2004 or applicable to tax year 2005 or approved at an election conducted before September 1, 2005. For the purpose of determining the rate of a qualifying levy authorized by section 5705.212 or 5705.213 of the Revised Code, the rate

shall be the rate that would be in effect for tax year 2010.

(17) "Telephone property" means tangible personal property of a telephone, telegraph, or interexchange telecommunications company subject to an assessment rate specified in section 5727.111 of the Revised Code in tax year 2004.

(18) "Telephone property tax value loss" means the amount determined under division (C)(4) of this section.

(19) "Telephone property fixed-rate levy loss" means the amount determined under division (D)(4) of this section.

(20) "Taxes charged and payable" means taxes charged and payable after the reduction required by section 319.301 of the Revised Code but before the reductions required by sections 319.302 and 323.152 of the Revised Code.

(21) "Median estate tax collections" means, in the case of a municipal corporation to which revenue from the taxes levied in Chapter 5731. of the Revised Code was distributed in each of calendar years 2006, 2007, 2008, and 2009, the median of those distributions. In the case of a municipal corporation to which no distributions were made in one or more of those years, "median estate tax collections" means zero.

(22) "Total resources," in the case of a school district, means the sum of the amounts in divisions (A)(22)(a) to (h) of this section less any reduction required under division (A)(32) or (33) of this section.

(a) The state education aid for fiscal year 2010;

(b) The sum of the payments received by the school district in fiscal year 2010 for current expense levy losses pursuant to division (C)(2) of section 5727.85 and divisions (C)(8) and (9) of section 5751.21 of the Revised Code, excluding the portion of such payments attributable to levies for joint vocational school district purposes;

(c) The sum of fixed-sum levy loss payments received by the school district in fiscal year 2010 pursuant to division (E)(1) of section 5727.85 and division (E)(1) of section 5751.21 of the Revised Code for fixed-sum levies charged and payable for a purpose other than paying debt charges;

(d) Fifty per cent of the school district's taxes charged and payable against all property on the tax list of real and public utility property for current expense purposes for tax year 2008, including taxes charged and payable from emergency levies charged and payable under section 5709.194 of the Revised Code and excluding taxes levied for joint vocational school district purposes;

(e) Fifty per cent of the school district's taxes charged and payable against all property on the tax list of real and public utility property for current expenses for tax year 2009, including taxes charged and payable from emergency levies and excluding taxes levied for joint vocational school district purposes;

(f) The school district's taxes charged and payable against all property on the general tax list of personal property for current expenses for tax year 2009, including taxes charged and payable from emergency levies;

(g) The amount certified for fiscal year 2010 under division (A)(2) of section 3317.08 of the Revised Code;

(h) Distributions received during calendar year 2009 from taxes levied under section 718.09 of the Revised Code.

(23) "Total resources," in the case of a joint vocational school district, means the sum of amounts in divisions (A)(23)(a) to (g) of this section less any reduction required under division (A)(32) of this section.

(a) The state education aid for fiscal year 2010;

(b) The sum of the payments received by the joint vocational school district in fiscal year 2010 for current expense levy losses pursuant to division (C)(2) of section 5727.85 and divisions (C)(8) and (9) of section 5751.21 of the Revised Code;

(c) Fifty per cent of the joint vocational school district's taxes charged and payable against all property on the tax list of real and public utility property for current expense purposes for tax year 2008;

(d) Fifty per cent of the joint vocational school district's taxes charged and payable against all property on the tax list of real and public utility property for current expenses for tax year 2009;

(e) Fifty per cent of a city, local, or exempted village school district's taxes charged and payable against all property on the tax list of real and public utility property for current expenses of the joint vocational school district for tax year 2008;

(f) Fifty per cent of a city, local, or exempted village school district's taxes charged and payable against all property on the tax list of real and public utility property for current expenses of the joint vocational school district for tax year 2009;

(g) The joint vocational school district's taxes charged and payable against all property on the general tax list of personal property for current expenses for tax year 2009.

(24) "Total resources," in the case of county mental health and disability related functions, means the sum of the amounts in divisions (A)(24)(a) and (b) of this section less any reduction required under division (A)(32) of this section.

(a) The sum of the payments received by the county for mental health and developmental disability related functions in calendar year 2010 under division (A)(1) of section 5727.86 and divisions (A)(1) and (2) of section 5751.22 of the Revised Code as they existed at that time;

(b) With respect to taxes levied by the county for mental health and developmental disability related purposes, the taxes charged and payable for such purposes against all property on the tax list of real and public utility property for tax year 2009.

(25) "Total resources," in the case of county senior services related functions, means the sum of the amounts in divisions (A)(25)(a) and (b) of this section less any reduction required under division (A)(32) of this section.

(a) The sum of the payments received by the county for senior services related functions in calendar year 2010 under division (A)(1) of section 5727.86 and divisions (A)(1) and (2) of section 5751.22 of the Revised Code as they existed at that time;

(b) With respect to taxes levied by the county for senior services related purposes, the taxes charged and payable for such purposes against all property on the tax list of real and public utility property for tax year 2009.

(26) "Total resources," in the case of county children's services related functions, means the sum of the amounts in divisions (A)(26)(a) and (b) of this section less any reduction required under division (A)(32) of this section.

(a) The sum of the payments received by the county for children's services related functions in calendar year 2010 under division (A)(1) of section 5727.86 and divisions (A)(1) and (2) of section 5751.22 of the Revised Code as they existed at that time;

(b) With respect to taxes levied by the county for children's services related purposes, the taxes charged and payable for such purposes against all property on the tax list of real and public utility property for tax year 2009.

(27) "Total resources," in the case of county public health related functions, means the sum of the amounts in divisions (A)(27)(a) and (b) of this section less any reduction required under division (A)(32) of this section.

(a) The sum of the payments received by the county for public health related functions in calendar year 2010 under division (A)(1) of section 5727.86 and divisions (A)(1) and (2) of section 5751.22 of the Revised Code as they existed at that time;

(b) With respect to taxes levied by the county for public health related purposes, the taxes charged and payable for such purposes against all property on the tax list of real and public utility property for tax year 2009.

(28) "Total resources," in the case of all county functions not included in divisions (A)(24) to (27) of this section, means the sum of the amounts in divisions (A)(28)(a) to (d) of this section less any reduction required under division (A)(32) or (33) of this section.

(a) The sum of the payments received by the county for all other purposes in calendar year 2010 under division (A)(1) of section 5727.86 and divisions (A)(1) and (2) of section 5751.22 of the Revised Code as they existed at that time;

(b) The county's percentage share of county undivided local government fund allocations as certified to the tax commissioner for calendar year 2010 by the county auditor under division (J) of section 5747.51 of the Revised Code or division (F) of section 5747.53 of the Revised Code multiplied by the total amount actually distributed in calendar year 2010 from the county undivided local government fund;

(c) With respect to taxes levied by the county for all other purposes, the taxes charged and payable for such purposes against all property on the tax list of real and public utility property for tax year 2009, excluding taxes charged and payable for the purpose of paying debt charges;

(d) The sum of the amounts distributed to the county in calendar year 2010 for the taxes levied pursuant to sections 5739.021 and 5741.021 of the Revised Code.

(29) "Total resources," in the case of a municipal corporation, means the sum of the amounts in divisions (A)(29)(a) to (g) of this section less any reduction required under division (A)(32) or (33) of this section.

(a) The sum of the payments received by the municipal corporation in calendar year 2010 for current expense levy losses under division (A)(1) of section 5727.86 and divisions (A)(1) and (2) of section 5751.22 of the Revised Code as they existed at that time;

(b) The municipal corporation's percentage share of county undivided local government fund allocations as certified to the tax commissioner for calendar year 2010 by the county auditor under division (J) of section 5747.51 of the Revised Code or division (F) of section 5747.53 of the Revised Code multiplied by the total amount actually distributed in calendar year 2010 from the county undivided local government fund;

(c) The sum of the amounts distributed to the municipal corporation in calendar year 2010 pursuant to section 5747.50 of the Revised Code;

(d) With respect to taxes levied by the municipal corporation, the taxes charged and payable against all property on the tax list of real and public utility property for current expenses, defined in division (A)(35) of this section, for tax year 2009;

(e) The amount of admissions tax collected by the municipal corporation in calendar year 2008, or if such information has not yet been reported to the tax commissioner, in the most recent year before 2008 for which the municipal corporation has reported data to the commissioner;

(f) The amount of income taxes collected by the municipal corporation in calendar year 2008, or if such information has not yet been reported to the tax commissioner, in the most recent year before 2008 for which the municipal corporation has reported data to the commissioner;

(g) The municipal corporation's median estate tax collections.

(30) "Total resources," in the case of a township, means the sum of the amounts in divisions (A)(30)(a) to (c) of this section less any reduction required under division (A)(32) or (33) of this section.

(a) The sum of the payments received by the township in calendar year 2010 pursuant to division (A)(1) of section 5727.86 of the Revised Code and divisions (A)(1) and (2) of section 5751.22 of the Revised Code as they existed at that time, excluding payments received for debt purposes;

(b) The township's percentage share of county undivided local government fund allocations as certified to the tax commissioner for calendar year 2010 by the county auditor under division (J) of section 5747.51 of the Revised Code or division (F) of section 5747.53 of the Revised Code multiplied by the total amount actually distributed in calendar year 2010 from the county undivided local government fund;

(c) With respect to taxes levied by the township, the taxes charged and payable against all property on the tax list of real and public utility property for tax year 2009 excluding taxes charged and payable for the purpose of paying debt charges.

(31) "Total resources," in the case of a local taxing unit that is not a county, municipal corporation, or township, means the sum of the amounts in divisions (A)(31)(a) to (e) of this section less any reduction required under division (A)(32) of this section.

(a) The sum of the payments received by the local taxing unit in calendar year 2010 pursuant to division (A)(1) of section 5727.86 of the Revised Code and divisions (A)(1) and (2) of section 5751.22 of the Revised Code as they existed at that time;

(b) The local taxing unit's percentage share of county undivided local government fund allocations as certified to the tax commissioner for calendar year 2010 by the county auditor under division (J) of section 5747.51 of the Revised Code or division (F) of section 5747.53 of the Revised Code multiplied by the total amount actually distributed in calendar year 2010 from the county undivided local government fund;

(c) With respect to taxes levied by the local taxing unit, the taxes charged and payable against all property on the tax list of real and public utility property for tax year 2009 excluding taxes charged and payable for the purpose of paying debt charges;

(d) The amount received from the tax commissioner during calendar year 2010 for sales or use taxes authorized under sections 5739.023 and 5741.022 of the Revised Code;

(e) For institutions of higher education receiving tax revenue from a local levy, as identified in section 3358.02 of the Revised Code, the final state share of instruction allocation for fiscal year 2010 as calculated by the chancellor of higher education and reported to the state controlling board.

(32) If a fixed-rate levy that is a qualifying levy is not charged and payable in any year after tax year 2010, "total resources" used to compute payments to be made under division (C)(12) of section 5751.21 or division (A)(1)(b) or (c) of section 5751.22 of the Revised Code in the tax years following the last year the levy is charged and payable shall be reduced to the extent that the payments are attributable to the fixed-rate levy loss of that levy as would be computed under division (C)(2) of section 5727.85, division (A)(1) of section 5727.85, divisions (C)(8) and (9) of section 5751.21, or division (A)(1) of section 5751.22 of the Revised Code.

(33) In the case of a county, municipal corporation, school district, or township with fixed-rate levy losses attributable to a tax levied under section 5705.23 of the Revised Code, "total resources" used to compute payments to be made under division (C)(3) of section 5727.85, division (A)(1)(d) of section 5727.86, division (C)(12) of section 5751.21, or division (A)(1)(c) of section 5751.22 of the Revised Code shall be reduced by the amounts described in divisions (A)(34)(a) to (c) of this section to the extent that those amounts were included in calculating the "total resources" of the school district or local taxing unit under division (A)(22), (28), (29), or (30) of this section.

(34) "Total library resources," in the case of a county, municipal corporation, school district, or township public library that receives the proceeds of a tax levied under section 5705.23 of the Revised Code, means the sum of the amounts in divisions (A)(34)(a) to (c) of this section less any reduction required under division (A)(32) of this section.

(a) The sum of the payments received by the county, municipal corporation, school district, or township public library in calendar year 2010 pursuant to sections 5727.86 and 5751.22 of the Revised Code, as they existed at that time, for fixed-rate levy losses attributable to a tax levied under section 5705.23 of the Revised Code for the benefit of the public library;

(b) The public library's percentage share of county undivided local government fund allocations as certified to the tax commissioner for calendar year 2010 by the county auditor under division (J) of section 5747.51 of the Revised Code or division (F) of section 5747.53 of the Revised Code multiplied by the total amount actually distributed in calendar year 2010 from the county undivided local government fund;

(c) With respect to a tax levied pursuant to section 5705.23 of the Revised Code for the benefit of the public library, the amount of such tax that is charged and payable against all property on the tax list of real and public utility property for tax year 2009 excluding any tax that is charged and payable for the purpose of paying debt charges.

(35) "Municipal current expense property tax levies" means all property tax levies of a municipality, except those with the following levy names: airport resurfacing; bond or any levy name including the word "bond"; capital improvement or any levy name including the word "capital"; debt or any levy name including the word "debt"; equipment or any levy name including the word "equipment," unless the levy is for combined operating and equipment; employee termination fund; fire pension or any levy containing the word "pension," including police pensions; fireman's fund or any practically similar name; sinking fund; road improvements or any levy containing the word "road"; fire truck or apparatus; flood or any levy containing the word "flood"; conservancy district; county health; note retirement; sewage, or any levy containing the words "sewage" or "sewer"; park improvement; parkland acquisition; storm drain; street or any levy name containing the word "street"; lighting, or any levy name containing the word "lighting"; and water.

(36) "Current expense TPP allocation" means, in the case of a school district or joint vocational school district, the sum of the payments received by the school district in fiscal year 2011 pursuant to divisions (C)(10) and (11) of section 5751.21 of the Revised Code to the extent paid for current expense levies. In the case of a municipal corporation, "current expense TPP allocation" means the sum of the payments received by the municipal corporation in calendar year 2010 pursuant to divisions (A)(1) and (2) of section 5751.22 of the Revised Code to the extent paid for municipal current expense property tax levies as defined in division (A)(35) of this section, excluding any such payments received for current expense levy losses attributable to a tax levied under section 5705.23 of the Revised Code. If a fixed-rate levy that is a qualifying levy is not charged and payable in any year after tax year 2010, "current expense TPP allocation" used to compute payments to be made under division (C)(12) of section 5751.21 or division (A)(1)(b) or (c) of section 5751.22 of the Revised Code in the tax years following the last year the levy is charged and payable shall be reduced to the extent that the payments are attributable to the fixed-rate levy loss of that levy as would be computed under divisions (C)(10) and (11) of section 5751.21 or

division (A)(1) of section 5751.22 of the Revised Code.

(37) "TPP allocation" means the sum of payments received by a local taxing unit in calendar year 2010 pursuant to divisions (A)(1) and (2) of section 5751.22 of the Revised Code, excluding any such payments received for fixed-rate levy losses attributable to a tax levied under section 5705.23 of the Revised Code. If a fixed-rate levy that is a qualifying levy is not charged and payable in any year after tax year 2010, "TPP allocation" used to compute payments to be made under division (A)(1)(b) or (c) of section 5751.22 of the Revised Code in the tax years following the last year the levy is charged and payable shall be reduced to the extent that the payments are attributable to the fixed-rate levy loss of that levy as would be computed under division (A)(1) of that section.

(38) "Total TPP allocation" means, in the case of a school district or joint vocational school district, the sum of the amounts received in fiscal year 2011 pursuant to divisions (C)(10) and (11) and (D) of section 5751.21 of the Revised Code. In the case of a local taxing unit, "total TPP allocation" means the sum of payments received by the unit in calendar year 2010 pursuant to divisions (A)(1), (2), and (3) of section 5751.22 of the Revised Code. If a fixed-rate levy that is a qualifying levy is not charged and payable in any year after tax year 2010, "total TPP allocation" used to compute payments to be made under division (C)(12) of section 5751.21 or division (A)(1)(b) or (c) of section 5751.22 of the Revised Code in the tax years following the last year the levy is charged and payable shall be reduced to the extent that the payments are attributable to the fixed-rate levy loss of that levy as would be computed under divisions (C)(10) and (11) of section 5751.21 or division (A)(1) of section 5751.22 of the Revised Code.

(39) "Non-current expense TPP allocation" means the difference of total TPP allocation minus the sum of current expense TPP allocation and the portion of total TPP allocation constituting reimbursement for debt levies, pursuant to division (D) of section 5751.21 of the Revised Code in the case of a school district or joint vocational school district and pursuant to division (A)(3) of section 5751.22 of the Revised Code in the case of a municipal corporation.

(40) "TPP allocation for library purposes" means the sum of payments received by a county, municipal corporation, school district, or township public library in calendar year 2010 pursuant to section 5751.22 of the Revised Code for fixed-rate levy losses attributable to a tax levied under section 5705.23 of the Revised Code. If a fixed-rate levy authorized under section 5705.23 of the Revised Code that is a qualifying levy is not charged and payable in any year after tax year 2010, "TPP allocation for library purposes" used to compute payments to be made under division (A)(1)(d) of section 5751.22 of the Revised Code in the tax years following the last year the levy is charged and payable shall be reduced to the extent that the payments are attributable to the fixed-rate levy loss of that levy as would be computed under division (A)(1) of section 5751.22 of the Revised Code.

(41) "Threshold per cent" means, in the case of a school district or joint vocational school district, two per cent for fiscal year 2012 and four per cent for fiscal years 2013 and thereafter. In the case of a local taxing unit or public library that receives the proceeds of a tax levied under section

5705.23 of the Revised Code, "threshold per cent" means two per cent for tax year 2011, four per cent for tax year 2012, and six per cent for tax years 2013 and thereafter.

(B)(1) The commercial activities tax receipts fund is hereby created in the state treasury and shall consist of money arising from the tax imposed under this chapter. Eighty-five one-hundredths of one per cent of the money credited to that fund shall be credited to the revenue enhancement fund and shall be used to defray the costs incurred by the department of taxation in administering the tax imposed by this chapter and in implementing tax reform measures. The remainder of the money in the commercial activities tax receipts fund shall first be credited to the commercial activity tax motor fuel receipts fund, pursuant to division (B)(2) of this section, and the remainder shall be credited in the following percentages each fiscal year to the general revenue fund, to the school district tangible property tax replacement fund, which is hereby created in the state treasury for the purpose of making the payments described in section 5751.21 of the Revised Code, and to the local government tangible property tax replacement fund, which is hereby created in the state treasury for the purpose of making the payments described in section 5751.22 of the Revised Code, in the following percentages:

| | 1 | 2 | 3 | 4 |
|---|---|---|---|---|
| A | Fiscal year | General Revenue Fund | School District Tangible Property Tax Replacement Fund | Local Government Tangible Property Tax Replacement Fund |
| B | 2006 | 67.7% | 22.6% | 9.7% |
| C | 2007 | 0% | 70.0% | 30.0% |
| D | 2008 | 0% | 70.0% | 30.0% |
| E | 2009 | 0% | 70.0% | 30.0% |
| F | 2010 | 0% | 70.0% | 30.0% |
| G | 2011 | 0% | 70.0% | 30.0% |
| H | 2012 | 25.0% | 52.5% | 22.5% |
| I | 2013 and thereafter | 50.0% | 35.0% | 15.0% |

(2) Not later than the twentieth day of February, May, August, and November of each year, the commissioner shall provide for payment from the commercial activities tax receipts fund to the

commercial activity tax motor fuel receipts fund an amount that bears the same ratio to the balance in the commercial activities tax receipts fund that (a) the taxable gross receipts attributed to motor fuel used for propelling vehicles on public highways as indicated by returns filed by the tenth day of that month for a liability that is due and payable on or after July 1, 2013, for a tax period ending before July 1, 2014, bears to (b) all taxable gross receipts as indicated by those returns for such liabilities.

(C) Not later than September 15, 2005, the tax commissioner shall determine for each school district, joint vocational school district, and local taxing unit its machinery and equipment, inventory property, furniture and fixtures property, and telephone property tax value losses, which are the applicable amounts described in divisions (C)(1), (2), (3), and (4) of this section, except as provided in division (C)(5) of this section:

(1) Machinery and equipment property tax value loss is the taxable value of machinery and equipment property as reported by taxpayers for tax year 2004 multiplied by:

(a) For tax year 2006, thirty-three and eight-tenths per cent;

(b) For tax year 2007, sixty-one and three-tenths per cent;

(c) For tax year 2008, eighty-three per cent;

(d) For tax year 2009 and thereafter, one hundred per cent.

(2) Inventory property tax value loss is the taxable value of inventory property as reported by taxpayers for tax year 2004 multiplied by:

(a) For tax year 2006, a fraction, the numerator of which is five and three-fourths and the denominator of which is twenty-three;

(b) For tax year 2007, a fraction, the numerator of which is nine and one-half and the denominator of which is twenty-three;

(c) For tax year 2008, a fraction, the numerator of which is thirteen and one-fourth and the denominator of which is twenty-three;

(d) For tax year 2009 and thereafter a fraction, the numerator of which is seventeen and the denominator of which is twenty-three.

(3) Furniture and fixtures property tax value loss is the taxable value of furniture and fixture property as reported by taxpayers for tax year 2004 multiplied by:

(a) For tax year 2006, twenty-five per cent;

(b) For tax year 2007, fifty per cent;

(c) For tax year 2008, seventy-five per cent;

(d) For tax year 2009 and thereafter, one hundred per cent.

The taxable value of property reported by taxpayers used in divisions (C)(1), (2), and (3) of this section shall be such values as determined to be final by the tax commissioner as of August 31, 2005. Such determinations shall be final except for any correction of a clerical error that was made prior to August 31, 2005, by the tax commissioner.

(4) Telephone property tax value loss is the taxable value of telephone property as taxpayers

would have reported that property for tax year 2004 if the assessment rate for all telephone property for that year were twenty-five per cent, multiplied by:

(a) For tax year 2006, zero per cent;

(b) For tax year 2007, zero per cent;

(c) For tax year 2008, zero per cent;

(d) For tax year 2009, sixty per cent;

(e) For tax year 2010, eighty per cent;

(f) For tax year 2011 and thereafter, one hundred per cent.

(5) Division (C)(5) of this section applies to any school district, joint vocational school district, or local taxing unit in a county in which is located a facility currently or formerly devoted to the enrichment or commercialization of uranium or uranium products, and for which the total taxable value of property listed on the general tax list of personal property for any tax year from tax year 2001 to tax year 2004 was fifty per cent or less of the taxable value of such property listed on the general tax list of personal property for the next preceding tax year.

In computing the fixed-rate levy losses under divisions (D)(1), (2), and (3) of this section for any school district, joint vocational school district, or local taxing unit to which division (C)(5) of this section applies, the taxable value of such property as listed on the general tax list of personal property for tax year 2000 shall be substituted for the taxable value of such property as reported by taxpayers for tax year 2004, in the taxing district containing the uranium facility, if the taxable value listed for tax year 2000 is greater than the taxable value reported by taxpayers for tax year 2004. For the purpose of making the computations under divisions (D)(1), (2), and (3) of this section, the tax year 2000 valuation is to be allocated to machinery and equipment, inventory, and furniture and fixtures property in the same proportions as the tax year 2004 values. For the purpose of the calculations in division (A) of section 5751.21 of the Revised Code, the tax year 2004 taxable values shall be used.

To facilitate the calculations required under division (C) of this section, the county auditor, upon request from the tax commissioner, shall provide by August 1, 2005, the values of machinery and equipment, inventory, and furniture and fixtures for all single-county personal property taxpayers for tax year 2004.

(D) Not later than September 15, 2005, the tax commissioner shall determine for each tax year from 2006 through 2009 for each school district, joint vocational school district, and local taxing unit its machinery and equipment, inventory, and furniture and fixtures fixed-rate levy losses, and for each tax year from 2006 through 2011 its telephone property fixed-rate levy loss. Except as provided in division (F) of this section, such losses are the applicable amounts described in divisions (D)(1), (2), (3), and (4) of this section:

(1) The machinery and equipment fixed-rate levy loss is the machinery and equipment property tax value loss multiplied by the sum of the tax rates of fixed-rate qualifying levies.

(2) The inventory fixed-rate loss is the inventory property tax value loss multiplied by the

sum of the tax rates of fixed-rate qualifying levies.

(3) The furniture and fixtures fixed-rate levy loss is the furniture and fixture property tax value loss multiplied by the sum of the tax rates of fixed-rate qualifying levies.

(4) The telephone property fixed-rate levy loss is the telephone property tax value loss multiplied by the sum of the tax rates of fixed-rate qualifying levies.

(E) Not later than September 15, 2005, the tax commissioner shall determine for each school district, joint vocational school district, and local taxing unit its fixed-sum levy loss. The fixed-sum levy loss is the amount obtained by subtracting the amount described in division (E)(2) of this section from the amount described in division (E)(1) of this section:

(1) The sum of the machinery and equipment property tax value loss, the inventory property tax value loss, and the furniture and fixtures property tax value loss, and, for 2008 through 2010, the telephone property tax value loss of the district or unit multiplied by the sum of the fixed-sum tax rates of qualifying levies. For 2006 through 2010, this computation shall include all qualifying levies remaining in effect for the current tax year and any school district levies charged and payable under section 5705.194 or 5705.213 of the Revised Code that are qualifying levies not remaining in effect for the current year. For 2011 through 2017 in the case of school district levies charged and payable under section 5705.194 or 5705.213 of the Revised Code and for all years after 2010 in the case of other fixed-sum levies, this computation shall include only qualifying levies remaining in effect for the current year. For purposes of this computation, a qualifying school district levy charged and payable under section 5705.194 or 5705.213 of the Revised Code remains in effect in a year after 2010 only if, for that year, the board of education levies a school district levy charged and payable under section 5705.194, 5705.199, 5705.213, or 5705.219 of the Revised Code for an annual sum at least equal to the annual sum levied by the board in tax year 2004 less the amount of the payment certified under this division for 2006.

(2) The total taxable value in tax year 2004 less the sum of the machinery and equipment, inventory, furniture and fixtures, and telephone property tax value losses in each school district, joint vocational school district, and local taxing unit multiplied by one-half of one mill per dollar.

(3) For the calculations in divisions (E)(1) and (2) of this section, the tax value losses are those that would be calculated for tax year 2009 under divisions (C)(1), (2), and (3) of this section and for tax year 2011 under division (C)(4) of this section.

(4) To facilitate the calculation under divisions (D) and (E) of this section, not later than September 1, 2005, any school district, joint vocational school district, or local taxing unit that has a qualifying levy that was approved at an election conducted during 2005 before September 1, 2005, shall certify to the tax commissioner a copy of the county auditor's certificate of estimated property tax millage for such levy as required under division (B) of section 5705.03 of the Revised Code, which is the rate that shall be used in the calculations under such divisions.

If the amount determined under division (E) of this section for any school district, joint vocational school district, or local taxing unit is greater than zero, that amount shall equal the reimbursement to be paid pursuant to division (E) of section 5751.21 or division (A)(3) of section 5751.22 of the Revised Code, and the one-half of one mill that is subtracted under division (E)(2) of this section shall be apportioned among all contributing fixed-sum levies in the proportion that each levy bears to the sum of all fixed-sum levies within each school district, joint vocational school district, or local taxing unit.

(F) If a school district levies a tax under section 5705.219 of the Revised Code, the fixed-rate levy loss for qualifying levies, to the extent repealed under that section, shall equal the sum of the following amounts in lieu of the amounts computed for such levies under division (D) of this section:

(1) The sum of the rates of qualifying levies to the extent so repealed multiplied by the sum of the machinery and equipment, inventory, and furniture and fixtures tax value losses for 2009 as determined under that division;

(2) The sum of the rates of qualifying levies to the extent so repealed multiplied by the telephone property tax value loss for 2011 as determined under that division.

The fixed-rate levy losses for qualifying levies to the extent not repealed under section 5705.219 of the Revised Code shall be as determined under division (D) of this section. The revised fixed-rate levy losses determined under this division and division (D) of this section first apply in the year following the first year the district levies the tax under section 5705.219 of the Revised Code.

(G) Not later than October 1, 2005, the tax commissioner shall certify to the department of education for every school district and joint vocational school district the machinery and equipment, inventory, furniture and fixtures, and telephone property tax value losses determined under division (C) of this section, the machinery and equipment, inventory, furniture and fixtures, and telephone fixed-rate levy losses determined under division (D) of this section, and the fixed-sum levy losses calculated under division (E) of this section. The calculations under divisions (D) and (E) of this section shall separately display the levy loss for each levy eligible for reimbursement.

(H) Not later than October 1, 2005, the tax commissioner shall certify the amount of the fixed-sum levy losses to the county auditor of each county in which a school district, joint vocational school district, or local taxing unit with a fixed-sum levy loss reimbursement has territory.

(I) Not later than the twenty-eighth day of February each year beginning in 2011 and ending in 2014, the tax commissioner shall certify to the department of education for each school district first levying a tax under section 5705.219 of the Revised Code in the preceding year the revised fixed-rate levy losses determined under divisions (D) and (F) of this section.

(J)(1) There is hereby created in the state treasury the commercial activity tax motor fuel receipts fund.

(2)(a) On or before June 15, 2014, the director of the Ohio public works commission shall certify to the director of budget and management the amount of debt service paid from the general revenue fund in fiscal years 2013 and 2014 on bonds issued to finance or assist in the financing of the cost of local subdivision public infrastructure capital improvement projects, as provided for in

Sections 2k, 2m, 2p, and 2s of Article VIII, Ohio Constitution, that are attributable to costs for construction, reconstruction, maintenance, or repair of public highways and bridges and other statutory highway purposes. That certification shall allocate the total amount of debt service paid from the general revenue fund and attributable to those costs in each of fiscal years 2013 and 2014 according to the applicable section of the Ohio Constitution under which the bonds were originally issued.

(b) On or before June 30, 2014, the director of budget and management shall determine an amount up to but not exceeding the amount certified under division (J)(2)(a) of this section and shall reserve that amount from the cash balance in the commercial activity tax motor fuel receipts fund for transfer to the general revenue fund at times and in amounts to be determined by the director. The director shall transfer the cash balance in the commercial activity tax motor fuel receipts fund in excess of the amount so reserved to the highway operating fund on or before June 30, 2014.

(3)(a) On or before the fifteenth day of June of each fiscal year beginning with fiscal year 2015, the director of the Ohio public works commission shall certify to the director of budget and management the amount of debt service paid from the general revenue fund in the current fiscal year on bonds issued to finance or assist in the financing of the cost of local subdivision public infrastructure capital improvement projects, as provided for in Sections 2k, 2m, 2p, ~~and~~ 2s, and 2t of Article VIII, Ohio Constitution, that are attributable to costs for construction, reconstruction, maintenance, or repair of public highways and bridges and other statutory highway purposes. That certification shall allocate the total amount of debt service paid from the general revenue fund and attributable to those costs in the current fiscal year according to the applicable section of the Ohio Constitution under which the bonds were originally issued.

(b) On or before the thirtieth day of June of each fiscal year beginning with fiscal year 2015, the director of budget and management shall determine an amount up to but not exceeding the amount certified under division (J)(3)(a) of this section and shall reserve that amount from the cash balance in the petroleum activity tax public highways fund or the commercial activity tax motor fuel receipts fund for transfer to the general revenue fund at times and in amounts to be determined by the director. The director shall transfer the cash balance in the petroleum activity tax public highways fund or the commercial activity tax motor fuel receipts fund in excess of the amount so reserved to the highway operating fund on or before the thirtieth day of June of the current fiscal year.

SECTION 101.02. That existing sections 151.01, 151.08, 164.03, 164.08, 3318.042, 3318.49, 3343.05, 5751.02, and 5751.20 of the Revised Code are hereby repealed.

SECTION 201.10. Except as otherwise provided in this act, all appropriations in this act are appropriated out of any moneys in the state treasury to the credit of the designated fund that are not otherwise appropriated for the biennium ending June 30, 2028.

SECTION 203.10.

| | 1 | 2 | 3 |
|---|---|---|---|
| A | | ADJ ADJUTANT GENERAL | |
| B | Administrative Building Fund (Fund 7026) | | |
| C | C74535 | Renovations and Improvements | $14,800,000 |
| D | Administrative Building Fund (Fund 7026) Total | | $14,800,000 |
| E | Air National Guard Agreement Fund (Fund 3E80) | | |
| F | C74557 | Air National Guard Renovations and Improvements - Federal | $1,500,000 |
| G | Air National Guard Agreement Fund (Fund 3E80) Total | | $1,500,000 |
| H | Army National Guard Service Contract Fund (Fund 3420) | | |
| I | C74537 | Renovation Projects - Federal Share | $33,719,750 |
| J | C74539 | Army National Guard Renovations and Improvements - Federal | $2,780,250 |
| K | Army National Guard Service Contract Fund (Fund 3420) Total | | $36,500,000 |
| L | TOTAL ALL FUNDS | | $52,800,000 |

SECTION 203.15. RENOVATIONS AND IMPROVEMENTS – FEDERAL

The foregoing appropriation items C74539, Army National Guard Renovations and Improvements – Federal, and C74557, Air National Guard Renovations and Improvements - Federal, shall be used to fund capital projects that are coded as receiving one hundred per cent federal support. Notwithstanding section 131.35 of the Revised Code, if, after the effective date of this section, additional federal funds are made available to the Adjutant General to carry out one hundred per cent federally supported projects, the Adjutant General may request that the Director of Budget and Management authorize expenditures in excess of the amounts appropriated to appropriation item C74539, Army National Guard Renovations and Improvements – Federal, and C74557, Air National Guard Renovations and Improvements - Federal. Upon approval of the Director of Budget and Management, the additional amounts are hereby appropriated.

SECTION 205.10.

| | 1 | 2 | 3 |
|---|---|---|---|
| A | | AGO ATTORNEY GENERAL | |
| B | Administrative Building Fund (Fund 7026) | | |
| C | C05517 | General Building Renovations | $356,673 |
| D | C05521 | BCI London Renovations | $3,375,000 |
| E | C05536 | TTC Facility Renovations | $600,000 |
| F | C05542 | BCI Laboratory Equipment | $1,668,327 |
| G | Administrative Building Fund (Fund 7026) Total | | $6,000,000 |
| H | TOTAL ALL FUNDS | | $6,000,000 |

SECTION 207.00. DEPARTMENT OF HIGHER EDUCATION AND STATE INSTITUTIONS OF HIGHER EDUCATION

| | 1 | 2 | 3 |
|---|---|---|---|
| A | | BOR DEPARTMENT OF HIGHER EDUCATION | |
| B | Higher Education Improvement Fund (Fund 7034) | | |
| C | C23501 | Supercomputer Center Expansion | $10,000,000 |
| D | C23516 | Ohio Library and Information Network | $15,187,486 |
| E | C23524 | Library Depositories - Supplemental Renovations | $512,514 |
| F | C23530 | Technology Initiatives | $1,000,000 |
| G | C23550 | Small Campus Targeted Assistance | $49,500,000 |

| | | | |
|---|---|---|---|
| H | C23566 | Campus Safety Grant Program | $7,500,000 |
| I | Higher Education Improvement Fund (Fund 7034) Total | | $83,700,000 |
| J | Higher Education Improvement Taxable Fund (Fund 7024) | | |
| K | C23567 | Workforce Based Training and Equipment - Taxable | $10,000,000 |
| L | C23568 | OARnet - Taxable | $10,000,000 |
| M | Higher Education Improvement Taxable Fund (Fund 7024) Total | | $20,000,000 |
| N | TOTAL ALL FUNDS | | $103,700,000 |

SECTION 207.01. WORKFORCE BASED TRAINING AND EQUIPMENT - TAXABLE

(A) Capital appropriations in this act made from appropriation item C23567, Workforce Based Training and Equipment - Taxable, shall be used to support the Regionally Aligned Priorities in Developing Skills (RAPIDS) program in the Department of Higher Education. The purpose of the RAPIDS program is to support collaborative projects among higher education institutions to strengthen education and training opportunities that maximize workforce development efforts in defined areas of the state.

(B) Capital funds appropriated for this purpose by the General Assembly shall be distributed by the Chancellor of Higher Education to Ohio regions or subsets of regions. Regions or subsets of regions may be defined by the state's economic development strategy.

(C) The Chancellor shall award capital funds within the program using an application and review process, as developed by the Chancellor. In reviewing applications and making awards, priority shall be given to proposals that demonstrate:

(1) Collaboration among and between state institutions of higher education, as defined in section 3345.011 of the Revised Code, Ohio Technical Centers, and other entities as determined to be appropriate by the Chancellor;

(2) Evidence of meaningful business support and engagement;

(3) Identification of targeted occupations and industries supported by data, which sources may include the Governor's Office of Workforce Transformation, OhioMeansJobs, labor market information from the Department of Job and Family Services, and lists of in-demand occupations;

(4) Sustainability beyond the grant period with the opportunity to provide continued value and impact to the region.

(D) In submitting proposals for consideration under the program, a state institution of higher education, as defined in section 3345.011 of the Revised Code, shall be the lead applicant and preference shall be given to proposals in which equipment and technology acquired by capital funds awarded under the program are owned by a state institution of higher education. If equipment, technology, or facilities acquired by capital funds awarded under the program will be owned by a separate governmental or nonprofit entity, the state institution of higher education shall enter into a joint use agreement with the entity, which shall be approved by the Chancellor.

CAMPUS SAFETY GRANT PROGRAM

(A) The foregoing appropriation item C23566, Campus Safety Grant Program, shall be used to make competitive grants to state institutions of higher education for eligible security improvements that assist the institutions in improving the overall physical security and safety of their buildings on public campuses throughout Ohio.

(B) The Director of Public Safety shall administer and award the grants described in division (A) of this section. The Director, in coordination with the Chancellor of Higher Education, shall establish procedures and forms by which applicants may apply for a grant, a competitive process for ranking applicants and awarding the grants, and procedures for distributing grants. The procedures shall require each applicant to do all of the following:

(1) Describe how the grant will be used to integrate organizational preparedness with broader state and local preparedness efforts;

(2) Submit a vulnerability assessment conducted by experienced security, law enforcement, or military personnel, and a description of how the grant will be used to address the vulnerabilities identified in the assessment.

(C) Prior to the awarding of any funds under this section, the Director of Public Safety shall consult and share preliminary funding recommendations with the Chancellor.

(D) Any grant submission that is created under this section that is determined to be a security record as defined in section 149.433 of the Revised Code is not a public record under section 149.43 of the Revised Code and is not subject to mandatory release or disclosure under that section.

(E) Upon the completion of the application and review process as defined in division (B) of this section, the Chancellor shall seek the approval of the Controlling Board to transfer appropriation to any institution receiving an award under this section.

(F) As used in this section:

(1) "Eligible security improvements" means a physical security enhancement, equipment, or inspection and screening equipment included on the Authorized Equipment List published by the United States Department of Homeland Security that is also within the definition of "costs of capital facilities" under section 151.01 of the Revised Code.

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

SMALL CAMPUS TARGETED ASSISTANCE

Of the foregoing appropriation item C23550, Small Campus Targeted Assistance, up to $10,000,000 shall be used by Cincinnati State Community College to support building and infrastructure projects.

Of the foregoing appropriation item C23550, Small Campus Targeted Assistance, up to $28,500,000 shall be used by Shawnee State University to support building and infrastructure projects.

Of the foregoing appropriation item C23550, Small Campus Targeted Assistance, up to $7,500,000 shall be used by Rio Grande Community College to support building and infrastructure projects.

Of the foregoing appropriation item C23550, Small Campus Targeted Assistance, up to $3,500,000 shall be used by Youngstown State University - Steubenville to support building and infrastructure projects at former Eastern Gateway Community College facilities.

SECTION 207.02.

| | 1 | 2 | 3 |
|---|---|---|---|
| A | | BTC BELMONT TECHNICAL COLLEGE | |
| B | Higher Education Improvement Fund (Fund 7034) | | |
| C | C36800 | Basic Renovations | $742,366 |
| D | CP0060 | Steubenville MEP Center GA136 | $52,480 |
| E | Higher Education Improvement Fund (Fund 7034) Total | | $794,846 |
| F | TOTAL ALL FUNDS | | $794,846 |

SECTION 207.03.

| | 1 | 2 | 3 |
|---|---|---|---|
| A | | BGU BOWLING GREEN STATE UNIVERSITY | |
| B | Higher Education Improvement Taxable Fund (Fund 7024) | | |
| C | CP0056 | Findlay Defense Incubator / SCIFF project-Taxable GA136 | $1,200,000 |
| D | Higher Education Improvement Taxable Fund (Fund 7024) Total | | $1,200,000 |

| | | | |
|---|---|---|---|
| E | Higher Education Improvement Fund (Fund 7034) | | |
| F | C24037 | Academic Building Rehabilitation | $11,211,450 |
| G | C24079 | Critical Infrastructure Rehabilitation - Technology - Wired Network | $6,000,000 |
| H | C24080 | Academic Building Infrastructure and Space Rehabilitation - Firelands | $800,000 |
| I | CP0057 | BGSU Law Enforcement Training Center GA136 | $700,000 |
| J | CP0058 | Oregon Fire and Rescue Facility Improvements GA136 | $200,000 |
| K | CP0059 | Joint Watershed Greenhouse and Research Lab GA136 | $100,000 |
| L | Higher Education Improvement Fund (Fund 7034) Total | | $19,011,450 |
| M | TOTAL ALL FUNDS | | $20,211,450 |

SECTION 207.04.

| | 1 | 2 | 3 |
|---|---|---|---|
| A | | COT CENTRAL OHIO TECHNICAL COLLEGE | |
| B | Higher Education Improvement Taxable Fund (Fund 7024) | | |
| C | CP0072 | C-TEC Skilled Trades Workforce Lab-Taxable GA136 | $500,000 |
| D | Higher Education Improvement Taxable Fund (Fund 7024) Total | | $500,000 |
| E | Higher Education Improvement Fund (Fund 7034) | | |
| F | C36915 | Basic Renovations - Newark | $690,000 |
| G | C36932 | Pavement Upgrades | $250,000 |
| H | C36935 | HVAC Replacements | $525,000 |

| | | | |
|---|---|---|---|
| I | C36936 | Classroom Renovations | $906,850 |
| J | Higher Education Improvement Fund (Fund 7034) Total | | $2,371,850 |
| K | TOTAL ALL FUNDS | | $2,871,850 |

SECTION 207.05.

| | 1 | 2 | 3 |
|---|---|---|---|
| A | | CSU CENTRAL STATE UNIVERSITY | |
| B | Higher Education Improvement Fund (Fund 7034) | | |
| C | C25500 | Basic Renovations | $29,159,024 |
| D | Higher Education Improvement Fund (Fund 7034) Total | | $29,159,024 |
| E | TOTAL ALL FUNDS | | $29,159,024 |

BASIC RENOVATIONS

Of the foregoing appropriation item C25500, Basic Renovations, up to $25,000,000 shall be used to support basic renovation projects at Central State University. Release of such funds is subject to the board of trustees of Central State University entering into an agreement with either the Department of Administrative Services or another governmental third party under section 3343.11 of the Revised Code. The Chancellor of Higher Education shall release the funds when the board of trustees of Central State University certifies to the Chancellor that it has entered into that agreement. The certification shall include a copy of the agreement and the resolution adopted by the board of trustees approving the agreement.

SECTION 207.06.

| | 1 | 2 | 3 |
|---|---|---|---|
| A | | CTC CINCINNATI STATE COMMUNITY COLLEGE | |
| B | Higher Education Improvement Fund (Fund 7034) | | |

| | | | |
|---|---|---|---|
| C | C36140 | Main Building Renovations | $6,564,612 |
| D | CP0073 | People Working Cooperatively (PWC) HQ GA136 | $500,000 |
| E | CP0074 | Art Academy of Cincinnati GA136 | $300,000 |
| F | CP0075 | Meals on Wheels HQ for SW Ohio GA136 | $250,000 |
| G | Higher Education Improvement Fund (Fund 7034) Total | | $7,614,612 |
| H | TOTAL ALL FUNDS | | $7,614,612 |

SECTION 207.07.

| | 1 | 2 | 3 |
|---|---|---|---|
| A | | CLT CLARK STATE COMMUNITY COLLEGE | |
| B | Higher Education Improvement Taxable Fund (Fund 7024) | | |
| C | CP0070 | Clark State Agriculture Center-Taxable GA136 | $150,000 |
| D | CP0071 | Clark State Performing Arts Center-Taxable GA136 | $150,000 |
| E | Higher Education Improvement Taxable Fund (Fund 7024) Total | | $300,000 |
| F | Higher Education Improvement Fund (Fund 7034) | | |
| G | C38527 | Rhodes Hall and Applied Science Center Renovation | $2,947,965 |
| H | C38536 | Agriculture Center Renovations | $500,000 |
| I | Higher Education Improvement Fund (Fund 7034) Total | | $3,447,965 |
| J | TOTAL ALL FUNDS | | $3,747,965 |

SECTION 207.08.

| | 1 | 2 | 3 |
|---|---|---|---|
| A | | CLS CLEVELAND STATE UNIVERSITY | |
| B | Higher Education Improvement Fund (Fund 7034) | | |
| C | C26000 | Basic Renovations | $3,000,000 |
| D | C26082 | Campus-Wide Elevator Modifications | $2,000,000 |
| E | C260A8 | Mechanical, Electrical, Plumbing Improvements | $6,000,000 |
| F | C260A9 | Campus-Wide Building Envelopes Rehabilitation and Stabilization | $1,093,635 |
| G | C260B1 | Life Safety, IT, and Security Projects | $1,000,000 |
| H | C260B8 | Berkman Hall Foundation and Plaza | $2,000,000 |
| I | CP0067 | Baldwin Wallace University Campus and Community Access Initiative GA136 | $750,000 |
| J | CP0068 | Birthing Beautiful Communities Birth Center GA136 | $150,000 |
| K | CP0069 | Transplant House of Cleveland GA136 | $100,000 |
| L | Higher Education Improvement Fund (Fund 7034) Total | | $16,093,635 |
| M | TOTAL ALL FUNDS | | $16,093,635 |

SECTION 207.09.

| | 1 | 2 | 3 |
|---|---|---|---|
| A | | CTI COLUMBUS STATE COMMUNITY COLLEGE | |
| B | Higher Education Improvement Taxable Fund (Fund 7024) | | |
| C | CP0076 | Ohio Life Science Training Center-Taxable GA136 | $1,500,000 |
| D | CP0077 | Elevate Northland-Taxable GA136 | $500,000 |

| | | | |
|---|---|---|---|
| E | CP0080 | CCAD Digital Innovation Lab-Taxable GA136 | $300,000 |
| F | CP0081 | Service Innovation Kitchen Project-Taxable GA136 | $300,000 |
| G | Higher Education Improvement Taxable Fund (Fund 7024) Total | | $2,600,000 |
| H | Higher Education Improvement Fund (Fund 7034) | | |
| I | C38435 | Student Success Renovations | $16,902,015 |
| J | CP0078 | Healthy New Albany Food Pantry Expansion GA136 | $450,000 |
| K | CP0079 | Fire & EMS Training Facility of Central Ohio GA136 | $400,000 |
| L | Higher Education Improvement Fund (Fund 7034) Total | | $17,752,015 |
| M | TOTAL ALL FUNDS | | $20,352,015 |

SECTION 207.10.

| | 1 | 2 | 3 |
|---|---|---|---|
| A | | CCC CUYAHOGA COMMUNITY COLLEGE | |
| B | Higher Education Improvement Taxable Fund (Fund 7024) | | |
| C | CP0061 | Cleveland Habitat for Humanity Building Project-Taxable GA136 | $200,000 |
| D | CP0063 | Argonaut Maritime Center of Excellence-Taxable GA136 | $100,000 |
| E | CP0065 | Lutheran Metro Ministry Workforce Training Center-Taxable GA136 | $100,000 |
| F | Higher Education Improvement Taxable Fund (Fund 7024) Total | | $400,000 |
| G | Higher Education Improvement Fund (Fund 7034) | | |
| H | C37800 | Basic Renovations | $11,480,992 |
| I | C37883 | Public Safety IT and Media System Upgrades | $1,200,000 |

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|---|---|---|---|
| J | CP0062 | Greenstone Historic Community Stabilization Project GA136 | $200,000 |
| K | CP0064 | Lakewood Family YMCA Expansion GA136 | $100,000 |
| L | CP0066 | Superior Farm Food Project GA136 | $100,000 |
| M | Higher Education Improvement Fund (Fund 7034) Total | | $13,080,992 |
| N | TOTAL ALL FUNDS | | $13,480,992 |

SECTION 207.12.

| | 1 | 2 | 3 |
|---|---|---|---|
| A | | ESC EDISON STATE COMMUNITY COLLEGE | |
| B | Higher Education Improvement Taxable Fund (Fund 7024) | | |
| C | CP0476 | Shelby County Workforce Training Center-Taxable GA136 | $1,500,000 |
| D | Higher Education Improvement Taxable Fund (Fund 7024) Total | | $1,500,000 |
| E | Higher Education Improvement Fund (Fund 7034) | | |
| F | C39000 | Basic Renovations | $400,000 |
| G | C39015 | Information Technology Upgrade | $350,000 |
| H | C39018 | HVAC Upgrades and Replacements | $400,000 |
| I | C39036 | West, South, and East Hall Renovation | $1,062,797 |
| J | C39037 | Roof Replacement | $600,000 |
| K | CP0477 | Tipp City Grocery-Anchored Project GA136 | $1,000,000 |
| L | CP0478 | Hobart Institute of Welding Equipment Upgrades GA136 | $475,000 |
| M | CP0479 | Shelby County YMCA Child Development Center GA136 | $400,000 |

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|---|---|---|
| N | Higher Education Improvement Fund (Fund 7034) Total | $4,687,797 |
| O | TOTAL ALL FUNDS | $6,187,797 |

SECTION 207.13.

| | 1 | 2 | 3 |
|---|---|---|---|
| A | | HTC HOCKING TECHNICAL COLLEGE | |
| B | Higher Education Improvement Taxable Fund (Fund 7024) | | |
| C | CP0679 | Fairfield County Radiology Lab-Taxable GA136 | $750,000 |
| D | Higher Education Improvement Taxable Fund (Fund 7024) Total | | $750,000 |
| E | Higher Education Improvement Fund (Fund 7034) | | |
| F | C36300 | Basic Renovations | $1,650,000 |
| G | C36339 | Parking Lot Improvements | $490,123 |
| H | C36341 | Network Infrastructure Upgrade | $150,000 |
| I | CP0680 | McClenaghan Center for Hospitality Instructional Expansion GA136 | $50,000 |
| J | Higher Education Improvement Fund (Fund 7034) Total | | $2,340,123 |
| K | TOTAL ALL FUNDS | | $3,090,123 |

SECTION 207.14.

| | 1 | 2 | 3 |
|---|---|---|---|
| A | | LTC JAMES RHODES STATE COLLEGE | |
| B | Higher Education Improvement Fund (Fund 7034) | | |

| | | | |
|---|---|---|---|
| C | C38100 | Basic Renovations | $850,000 |
| D | C38129 | Technology Infrastructure Upgrades | $590,000 |
| E | C38130 | Classroom and Laboratory Space Renovations | $750,000 |
| F | C38133 | Mechanical, Electrical, and Plumbing Improvements | $174,985 |
| G | Higher Education Improvement Fund (Fund 7034) Total | | $2,364,985 |
| H | TOTAL ALL FUNDS | | $2,364,985 |

SECTION 207.15.

| | 1 | 2 | 3 |
|---|---|---|---|
| A | | KSU KENT STATE UNIVERSITY | |
| B | Higher Education Improvement Taxable Fund (Fund 7024) | | |
| C | CP0681 | Ashtabula County Animal Shelter Facility-Taxable GA136 | $400,000 |
| D | CP0682 | Elevator Modernizations for Ashtabula Regional Medical Center-Taxable GA136 | $300,000 |
| E | CP0683 | Auburn Career Center Workforce Center-Taxable GA136 | $200,000 |
| F | CP0685 | Aultman Health and Community Care Facility-Taxable GA136 | $100,000 |
| G | Higher Education Improvement Taxable Fund (Fund 7024) Total | | $1,000,000 |
| H | Higher Education Improvement Fund (Fund 7034) | | |
| I | C270I5 | White Hall Rehabilitation - Kent | $12,000,000 |
| J | C270K3 | Critical Deferred Upgrades - Kent | $4,757,175 |
| K | C270N2 | IT Network Access Enhancement in Academic Buildings - Kent | $3,588,475 |

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|---|---|---|---|
| L | C270O3 | Purinton Hall Renovations - East Liverpool | $450,000 |
| M | C270O5 | University Library Tower Renovations and Elevator Modernization-Kent | $7,000,000 |
| N | C270O7 | Central Chiller Plant Replacement-Stark | $900,000 |
| O | C270P9 | Main Classroom HVAC - Salem | $450,000 |
| P | C270Q1 | Stewart Hall HVAC Replacement - Kent | $1,193,354 |
| Q | CP0684 | Girl Scout DreamLab Stark County GA136 | $150,000 |
| R | CP0686 | Clothed In Strength Facility Improvements GA136 | $100,000 |
| S | CP0687 | YMCA of Western Stark County GA136 | $100,000 |
| T | CP0688 | JR Coleman 14th Street Campus Improvements GA136 | $50,000 |
| U | Higher Education Improvement Fund (Fund 7034) Total | | $30,739,004 |
| V | TOTAL ALL FUNDS | | $31,739,004 |

SECTION 207.16.

| | 1 | 2 | 3 |
|---|---|---|---|
| A | | LCC LAKELAND COMMUNITY COLLEGE | |
| B | Higher Education Improvement Fund (Fund 7034) | | |
| C | C37900 | Basic Renovations | $1,000,000 |
| D | C37935 | Mechanical Infrastructure Replacement | $1,722,780 |
| E | C37936 | Electric Infrastructure Replacement | $1,000,000 |
| F | Higher Education Improvement Fund (Fund 7034) Total | | $3,722,780 |

| | | |
|---|---|---|
| G | TOTAL ALL FUNDS | $3,722,780 |

SECTION 207.17.

| | 1 | 2 | 3 |
|---|---|---|---|
| A | | LOR LORAIN COMMUNITY COLLEGE | |
| B | Higher Education Improvement Taxable Fund (Fund 7024) | | |
| C | CP0689 | Cleveland Clinic Richard E. Jacobs Health Center Cancer Services-Taxable GA136 | $175,000 |
| D | Higher Education Improvement Taxable Fund (Fund 7024) Total | | $175,000 |
| E | Higher Education Improvement Fund (Fund 7034) | | |
| F | C38339 | Basic Renovations | $6,392,301 |
| G | Higher Education Improvement Fund (Fund 7034) Total | | $6,392,301 |
| H | TOTAL ALL FUNDS | | $6,567,301 |

SECTION 207.18.

| | 1 | 2 | 3 |
|---|---|---|---|
| A | | MTC MARION TECHNICAL COLLEGE | |
| B | Higher Education Improvement Taxable Fund (Fund 7024) | | |
| C | CP0753 | Central Ohio Agri-Workforce Initiative-Taxable GA136 | $500,000 |
| D | Higher Education Improvement Taxable Fund (Fund 7024) Total | | $500,000 |
| E | Higher Education Improvement Fund (Fund 7034) | | |
| F | C35920 | Campus Library Upgrades | $750,000 |

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|---|---|---|---|
| G | C35923 | Bryson Hall Renovations | $428,855 |
| H | C35925 | Enhanced Wayfinding Signage | $300,000 |
| I | C35926 | Alber Student Center Generator | $200,000 |
| J | C35927 | Maintenance Building Generator Upgrades | $200,000 |
| K | CP0754 | Downtown Marion Entrance Improvements GA136 | $50,000 |
| L | Higher Education Improvement Fund (Fund 7034) Total | | $1,928,855 |
| M | TOTAL ALL FUNDS | | $2,428,855 |

SECTION 207.19.

| | 1 | 2 | 3 |
|---|---|---|---|
| A | | MUN MIAMI UNIVERSITY | |
| B | Higher Education Improvement Taxable Fund (Fund 7024) | | |
| C | CP0755 | Advanced Manufacturing Hub Technology Project-Taxable GA136 | $1,000,000 |
| D | CP0756 | Butler Tech Aviation Hangar Expansion-Taxable GA136 | $500,000 |
| E | Higher Education Improvement Taxable Fund (Fund 7024) Total | | $1,500,000 |
| F | Higher Education Improvement Fund (Fund 7034) | | |
| G | C285A1 | School of Business Innovation, Entrepreneurship, and Industry Engagement Facility | $23,747,022 |
| H | Higher Education Improvement Fund (Fund 7034) Total | | $23,747,022 |
| I | TOTAL ALL FUNDS | | $25,247,022 |

SECTION 207.20.

| | 1 | 2 | 3 |
|---|---|---|---|
| A | | NCC NORTH CENTRAL TECHNICAL COLLEGE | |
| B | Higher Education Improvement Fund (Fund 7034) | | |
| C | C38019 | Kee Hall Renovation Project | $750,000 |
| D | C38029 | Fallerius Center Basic Renovations | $876,221 |
| E | C38038 | Health Sciences Building - Boilers and Pumps Replacement | $400,000 |
| F | Higher Education Improvement Fund (Fund 7034) Total | | $2,026,221 |
| G | TOTAL ALL FUNDS | | $2,026,221 |

SECTION 207.21.

| | 1 | 2 | 3 |
|---|---|---|---|
| A | | NEM NORTHEAST OHIO MEDICAL UNIVERSITY | |
| B | Higher Education Improvement Taxable Fund (Fund 7024) | | |
| C | CP0757 | Seidman Cancer Center at UH TriPoint Medical-Taxable GA136 | $1,000,000 |
| D | CP0759 | Akron Children's Warren Health Center Expansion-Taxable GA136 | $400,000 |
| E | Higher Education Improvement Taxable Fund (Fund 7024) Total | | $1,400,000 |
| F | Higher Education Improvement Fund (Fund 7034) | | |
| G | C30565 | Roof Replacements | $800,000 |
| H | C30566 | Air Handling Replacements | $500,000 |
| I | C30567 | Research Replacement and Upgrades | $199,283 |
| J | CP0758 | Future of Healthcare Simulation Center GA136 | $500,000 |

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|---|---|---|---|
| K | Higher Education Improvement Fund (Fund 7034) Total | | $1,999,283 |
| L | TOTAL ALL FUNDS | | $3,399,283 |

SECTION 207.22.

| | 1 | 2 | 3 |
|---|---|---|---|
| A | | NTC NORTHWEST STATE COMMUNITY COLLEGE | |
| B | Higher Education Improvement Taxable Fund (Fund 7024) | | |
| C | CP0760 | Northwest State Workforce Development Center-Taxable GA136 | $500,000 |
| D | Higher Education Improvement Taxable Fund (Fund 7024) Total | | $500,000 |
| E | Higher Education Improvement Fund (Fund 7034) | | |
| F | C38200 | Basic Renovations | $3,375,980 |
| G | CP0761 | Newark Electrical JATC Regional Training Center Expansion GA136 | $230,000 |
| H | Higher Education Improvement Fund (Fund 7034) Total | | $3,605,980 |
| I | TOTAL ALL FUNDS | | $4,105,980 |

SECTION 207.23.

| | 1 | 2 | 3 |
|---|---|---|---|
| A | | OSU OHIO STATE UNIVERSITY | |
| B | Higher Education Improvement Taxable Fund (Fund 7024) | | |
| C | CP0769 | EWI Lab Safety & Air Quality Upgrades-Taxable GA136 | $200,000 |
| D | Higher Education Improvement Taxable Fund (Fund 7024) Total | | $200,000 |

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|---|---|---|---|
| E | Higher Education Improvement Fund (Fund 7034) | | |
| F | C315DM | Roof Upgrades and Replacements - Newark | $290,000 |
| G | C315DP | HVAC Upgrades and Replacements - Newark | $525,000 |
| H | C315HJ | Hopewell Hall Improvements - Newark | $835,000 |
| I | C315HM | Fisher Hall Renovation - Wooster | $3,600,000 |
| J | C315JK | Campus-Wide Upgrades - Mansfield | $1,400,000 |
| K | C315JQ | Science Building Safety and Renovations - Lima | $1,000,000 |
| L | C315JS | Galvin Hall Phase 2 - Lima | $300,000 |
| M | C315JW | Morrill Hall Renovations - Marion | $450,000 |
| N | C315JX | Maynard Hall Renovations - Marion | $100,000 |
| O | C315JY | Library Classroom Building Renovations - Marion | $750,000 |
| P | C315KB | Pavement Improvements - Newark | $250,000 |
| Q | C315KM | Hughes Hall Renovation | $30,000,000 |
| R | C315KN | Ramseyer Hall Renovation | $31,047,652 |
| S | C315KO | Elevator Upgrades - Lima | $250,000 |
| T | C315KP | Fire System Upgrades - Lima | $450,000 |
| U | C315KQ | Eisenhower Memorial Center Upgrades - Mansfield | $600,000 |
| V | C315KR | Generator Upgrades and Replacement - Marion | $400,000 |
| W | C315KS | Signage and Wayfinding - Marion | $300,000 |
| X | C315KT | Renovations - Wooster | $2,400,000 |
| Y | C315KU | Generator Upgrades and Replacement - Newark | $100,000 |

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|---|---|---|---|
| Z | CP0767 | Junior Achievement of Central Ohio Project GA136 | $500,000 |
| AA | CP0768 | LifeCare Alliance Improvements GA136 | $450,000 |
| AB | CP0770 | Village of Life GA136 | $200,000 |
| AC | CP0771 | Bellville Neighborhood Outreach Center GA136 | $100,000 |
| AD | CP0772 | Heidelberg Water Quality Facility GA136 | $68,000 |
| AE | Higher Education Improvement Fund (Fund 7034) Total | | $76,365,652 |
| AF | TOTAL ALL FUNDS | | $76,565,652 |

SECTION 207.24.

| | 1 | 2 | 3 |
|---|---|---|---|
| A | | OHU OHIO UNIVERSITY | |
| B | Higher Education Improvement Taxable Fund (Fund 7024) | | |
| C | CP0763 | Upcycle Campus-Taxable GA136 | $100,000 |
| D | CP0764 | Fairfield County Respiratory Therapy Lab-Taxable GA136 | $91,000 |
| E | CP0766 | ACEnet Incubator Infrastructure Improvements-Taxable GA136 | $15,000 |
| F | Higher Education Improvement Taxable Fund (Fund 7024) Total | | $206,000 |
| G | Higher Education Improvement Fund (Fund 7034) | | |
| H | C30157 | Building and Safety System Improvements | $10,539,000 |
| I | C30158 | Academic Space Renewal | $13,385,807 |
| J | C30164 | Building Exterior Improvements - Regional Campuses | $2,276,800 |
| K | C30171 | Campus Infrastructure Improvements - Regional Campuses | $2,801,715 |

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|---|---|---|---|
| L | CP0762 | OU Lancaster Wagner Theatre GA136 | $300,000 |
| M | CP0765 | Lancaster Greenhouse Renovations GA136 | $50,000 |
| N | Higher Education Improvement Fund (Fund 7034) Total | | $29,353,322 |
| O | TOTAL ALL FUNDS | | $29,559,322 |

SECTION 207.25.

| | 1 | 2 | 3 |
|---|---|---|---|
| A | | OTC OWENS COMMUNITY COLLEGE | |
| B | Higher Education Improvement Fund (Fund 7034) | | |
| C | C38824 | Access Improvement Projects | $1,420,000 |
| D | C38835 | Roof Renovations | $1,420,000 |
| E | C38854 | Engineering Technologies Renovation | $2,439,495 |
| F | C38855 | Administration Hall Renovation | $360,000 |
| G | CP0773 | Owens State Center of Emergency Preparedness GA136 | $100,000 |
| H | Higher Education Improvement Fund (Fund 7034) Total | | $5,739,495 |
| I | TOTAL ALL FUNDS | | $5,739,495 |

SECTION 207.26.

| | 1 | 2 | 3 |
|---|---|---|---|
| A | | RGC RIO GRANDE COMMUNITY COLLEGE | |
| B | Higher Education Improvement Taxable Fund (Fund 7024) | | |

| | | | |
|---|---|---|---|
| C | C35630 | Basic Renovations-Taxable | $1,458,724 |
| D | Higher Education Improvement Taxable Fund (Fund 7024) Total | | $1,458,724 |
| E | TOTAL ALL FUNDS | | $1,458,724 |

SECTION 207.27.

| | 1 | 2 | 3 |
|---|---|---|---|
| A | | SSC SHAWNEE STATE UNIVERSITY | |
| B | Higher Education Improvement Fund (Fund 7034) | | |
| C | C32400 | Basic Renovations | $3,336,182 |
| D | Higher Education Improvement Fund (Fund 7034) Total | | $3,336,182 |
| E | TOTAL ALL FUNDS | | $3,336,182 |

SECTION 207.28.

| | 1 | 2 | 3 |
|---|---|---|---|
| A | | SCC SINCLAIR COMMUNITY COLLEGE | |
| B | Higher Education Improvement Taxable Fund (Fund 7024) | | |
| C | CP0774 | Dwight L. Barnes Building Revitalization-Taxable GA136 | $550,000 |
| D | CP0776 | Dayton Kitchen Incubator Project-Taxable GA136 | $250,000 |
| E | CP0777 | UD Semiconductor Lab HVAC System-Taxable GA136 | $250,000 |
| F | CP0779 | Miami Valley Meals-Taxable GA136 | $100,000 |
| G | CP0780 | Aviation Maintenance Technology Project-Taxable GA136 | $75,000 |

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| H | Higher Education Improvement Taxable Fund (Fund 7024) Total | | $1,225,000 |
| I | Higher Education Improvement Fund (Fund 7034) | | |
| J | C37768 | Campus Wide General Plumbing Replacement | $1,500,000 |
| K | C37773 | Learning Environment Renovations | $2,000,000 |
| L | C37782 | Fire System Upgrades | $6,501,216 |
| M | C37783 | HVAC Replacement & Upgrades | $2,500,000 |
| N | CP0775 | Crash Course Village Public Safety Training Facility GA136 | $300,000 |
| O | CP0778 | West Carrollton First Responder Training Center GA136 | $150,000 |
| P | Higher Education Improvement Fund (Fund 7034) Total | | $12,951,216 |
| Q | TOTAL ALL FUNDS | | $14,176,216 |

SECTION 207.29.

| | 1 | 2 | 3 |
|---|---|---|---|
| A | | SOC SOUTHERN STATE COMMUNITY COLLEGE | |
| B | Higher Education Improvement Taxable Fund (Fund 7024) | | |
| C | CP0781 | Wilmington College Agri-Science Complex-Taxable GA136 | $650,000 |
| D | CP0782 | Information Technology Center of Excellence-Taxable GA136 | $250,000 |
| E | Higher Education Improvement Taxable Fund (Fund 7024) Total | | $900,000 |
| F | Higher Education Improvement Fund (Fund 7034) | | |
| G | C32200 | Basic Renovations | $1,136,322 |
| H | C32224 | Instructional & Campus Technology Project | $400,000 |

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|---|---|---|---|
| I | CP0783 | Chesapeake Community Center GA136 | $100,000 |
| J | Higher Education Improvement Fund (Fund 7034) Total | | $1,636,322 |
| K | TOTAL ALL FUNDS | | $2,536,322 |

SECTION 207.30.

| | 1 | 2 | 3 |
|---|---|---|---|
| A | | STC STARK TECHNICAL COLLEGE | |
| B | Higher Education Improvement Fund (Fund 7034) | | |
| C | C38921 | HVAC Upgrades and Replacements | $1,402,500 |
| D | C38924 | Parking Lot Upgrades and Improvements | $2,941,472 |
| E | C38935 | Roof Replacements | $2,515,275 |
| F | CP0784 | Canton Public Safety Center GA136 | $125,000 |
| G | Higher Education Improvement Fund (Fund 7034) Total | | $6,984,247 |
| H | TOTAL ALL FUNDS | | $6,984,247 |

SECTION 207.31.

| | 1 | 2 | 3 |
|---|---|---|---|
| A | | TTC TERRA STATE COMMUNITY COLLEGE | |
| B | Higher Education Improvement Fund (Fund 7034) | | |
| C | C36420 | Building E Renovations | $366,000 |
| D | C36435 | Roof Replacements | $146,522 |

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|---|---|---|---|
| E | C36436 | Exterior Safety Improvements | $274,500 |
| F | C36437 | Network Infrastructure Upgrade | $305,000 |
| G | C36438 | Building A Boiler Upgrade | $305,000 |
| H | Higher Education Improvement Fund (Fund 7034) Total | | $1,397,022 |
| I | TOTAL ALL FUNDS | | $1,397,022 |

SECTION 207.32.

| | 1 | 2 | 3 |
|---|---|---|---|
| A | | UAK UNIVERSITY OF AKRON | |
| B | Higher Education Improvement Taxable Fund (Fund 7024) | | |
| C | CP0788 | Orrville Area Boys and Girls Club Facility Improvements-Taxable GA136 | $94,488 |
| D | Higher Education Improvement Taxable Fund (Fund 7024) Total | | $94,488 |
| E | Higher Education Improvement Fund (Fund 7034) | | |
| F | C25011 | Schrank Hall Renovations | $15,866,897 |
| G | CP0785 | EJ Thomas Performing Arts Improvements GA136 | $1,000,000 |
| H | CP0786 | Polsky Building Improvements GA136 | $650,000 |
| I | CP0787 | Dan Street Public Safety Training Center GA136 | $400,000 |
| J | CP0789 | Wagstaff Way Trail Improvements GA136 | $60,000 |
| K | Higher Education Improvement Fund (Fund 7034) Total | | $17,976,897 |
| L | TOTAL ALL FUNDS | | $18,071,385 |

SECTION 207.33.

| 1 | | 2 | 3 |
|---|---|---|---|
| A | | UCN UNIVERSITY OF CINCINNATI | |
| B | Higher Education Improvement Taxable Fund (Fund 7024) | | |
| C | CP0793 | Cold Chain Infrastructure Upgrade-Taxable GA136 | $203,000 |
| D | CP0795 | Cintrifuse Union Hall-Taxable GA136 | $100,000 |
| E | Higher Education Improvement Taxable Fund (Fund 7024) Total | | $303,000 |
| F | Higher Education Improvement Fund (Fund 7034) | | |
| G | C266E3 | Holmes Hospital Renovation | $30,000,000 |
| H | C266E4 | Medical Sciences Building Labs Renovation | $13,248,250 |
| I | CP0790 | Delhi Park Sports Complex GA136 | $850,000 |
| J | CP0791 | Uptown Innovation District Food Hall and Kitchen GA136 | $750,000 |
| K | CP0792 | Xavier University Center for Community Health GA136 | $250,000 |
| L | CP0794 | Santa Maria Building Improvements GA136 | $200,000 |
| M | Higher Education Improvement Fund (Fund 7034) Total | | $45,298,250 |
| N | TOTAL ALL FUNDS | | $45,601,250 |

SECTION 207.34.

| 1 | | 2 | 3 |
|---|---|---|---|
| A | | UTO UNIVERSITY OF TOLEDO | |
| B | Higher Education Improvement Fund (Fund 7034) | | |

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|---|---|---|---|
| C | C34080 | Building Envelope/Weatherproofing | $10,000,000 |
| D | C340A7 | Underground Utility Infrastructure Improvements | $8,119,899 |
| E | CP0796 | Toledo Mosaic Community Zone GA136 | $150,000 |
| F | Higher Education Improvement Fund (Fund 7034) Total | | $18,269,899 |
| G | TOTAL ALL FUNDS | | $18,269,899 |

SECTION 207.35.

| | 1 | 2 | 3 |
|---|---|---|---|
| A | | WTC WASHINGTON STATE COMMUNITY COLLEGE | |
| B | Higher Education Improvement Taxable Fund (Fund 7024) | | |
| C | CP0799 | Marietta College Nursing Program Facilities Improvements-Taxable GA136 | $200,000 |
| D | CP0800 | Washington County Career Center-Taxable GA136 | $100,000 |
| E | Higher Education Improvement Taxable Fund (Fund 7024) Total | | $300,000 |
| F | Higher Education Improvement Fund (Fund 7034) | | |
| G | C35827 | Child Development Facility Renovation | $1,250,000 |
| H | C35828 | Data Center Modernization and IT Infrastructure Renovation | $383,520 |
| I | Higher Education Improvement Fund (Fund 7034) Total | | $1,633,520 |
| J | TOTAL ALL FUNDS | | $1,933,520 |

SECTION 207.36.

| | 1 | 2 | 3 |
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|---|---|---|---|
| A | | WSU WRIGHT STATE UNIVERSITY | |
| B | Higher Education Improvement Taxable Fund (Fund 7024) | | |
| C | C275D6 | Workforce Development Center - Taxable | $500,000 |
| D | CP0798 | Riverside STEM Talent Development Complex-Taxable GA136 | $100,000 |
| E | Higher Education Improvement Taxable Fund (Fund 7024) Total | | $600,000 |
| F | Higher Education Improvement Fund (Fund 7034) | | |
| G | C27510 | Rike Hall Renovation | $750,000 |
| H | C27550 | Creative Arts Center | $800,000 |
| I | C27570 | Building Renovations | $1,750,000 |
| J | C27578 | University Safety Initiative | $500,000 |
| K | C27582 | Campus Paving and Grounds | $500,000 |
| L | C27593 | IT Infrastructure Upgrades | $1,370,858 |
| M | C275A2 | Lake Campus Infrastructure | $500,000 |
| N | C275B6 | Laboratory Animal Resources Occupational Safety | $250,000 |
| O | C275D9 | Health Sciences Regional Boiler Plant | $3,500,000 |
| P | C275E1 | Lake Campus Agriculture and Water Quality Building HVAC Replacement | $1,000,000 |
| Q | C275E2 | Campus Air Handler Control Upgrades | $400,000 |
| R | CP0797 | WSU Wright Brothers Collection GA136 | $450,000 |
| S | Higher Education Improvement Fund (Fund 7034) Total | | $11,770,858 |
| T | TOTAL ALL FUNDS | | $12,370,858 |

SECTION 207.37.

| | 1 | 2 | 3 |
|---|---|---|---|
| A | | YSU YOUNGSTOWN STATE UNIVERSITY | |
| B | Higher Education Improvement Taxable Fund (Fund 7024) | | |
| C | CP0801 | Youngstown Innovation Hub for Aerospace and Defense-Taxable GA136 | $750,000 |
| D | Higher Education Improvement Taxable Fund (Fund 7024) Total | | $750,000 |
| E | Higher Education Improvement Fund (Fund 7034) | | |
| F | C34515 | Dental Hygiene Expansion | $1,170,000 |
| G | C34518 | Campus-Wide Building Systems Upgrades | $375,000 |
| H | C34523 | Campus Development | $500,000 |
| I | C34524 | Instructional Space Upgrades | $1,170,000 |
| J | C34544 | Restroom Renovations | $800,000 |
| K | C34560 | Campus Roof Replacements | $3,300,000 |
| L | C34564 | Elevator Safety Upgrades and Replacements | $1,800,000 |
| M | C34565 | IT Infrastructure Upgrades | $592,522 |
| N | C34569 | Campus Life Safety Upgrades | $1,000,000 |
| O | CP0802 | Trumbull County Regional Fire Training Facility GA136 | $450,000 |
| P | CP0803 | Youngstown Area Jewish Federation Food Service GA136 | $200,000 |
| Q | Higher Education Improvement Fund (Fund 7034) Total | | $11,357,522 |
| R | TOTAL ALL FUNDS | | $12,107,522 |

SECTION 207.38.

| 1 | 2 | 3 |
|---|---|---|
| A | MAT ZANE STATE COLLEGE | |
| B | Higher Education Improvement Fund (Fund 7034) | |
| C | C36218 Zanesville Campus Renovations | $489,300 |
| D | C36219 Cambridge Campus Renovations | $431,000 |
| E | C36224 IT Infrastructure | $480,312 |
| F | Higher Education Improvement Fund (Fund 7034) Total | $1,400,612 |
| G | TOTAL ALL FUNDS | $1,400,612 |

SECTION 207.41. For all appropriations in this act from the Higher Education Improvement Fund (Fund 7034) or the Higher Education Improvement Taxable Fund (Fund 7024) that require local funds to be contributed by any state-supported or state-assisted institution of higher education, the Department of Higher Education shall not recommend that any funds be released until the recipient institution demonstrates to the Department of Higher Education and the Office of Budget and Management that the local funds contribution requirement has been secured or satisfied. The local funds shall be in addition to the appropriations in this act.

SECTION 207.42. None of the capital appropriations in this act for state-supported or state-assisted institutions of higher education shall be expended until the particular appropriation has been recommended for release by the Department of Higher Education and released by the Director of Budget and Management or the Controlling Board. Either the institution concerned, or the Department of Higher Education with the concurrence of the institution concerned, may initiate the request to the Director of Budget and Management or the Controlling Board for the release of the particular appropriation.

SECTION 207.43. (A) No capital appropriations in this act made from the Higher Education Improvement Fund (Fund 7034) or the Higher Education Improvement Taxable Fund (Fund 7024) shall be released for planning or for improvement, renovation, construction, or acquisition of capital facilities if the institution of higher education or the state does not own the real property on which the capital facilities are or will be located. This restriction does not apply in any of the following circumstances:

(1) The institution has a long-term lease of, or other interest (such as an easement) in, the real property.

(2) The Department of Higher Education certifies to the Controlling Board that undue delay will occur if planning does not proceed while the property or property interest acquisition process continues. In this case, funds may be released upon approval of the Controlling Board to pay for planning through the development of schematic drawings only.

(3) In the case of an appropriation for capital facilities that, because of their unique nature or location, will be owned or will be part of facilities owned by a separate nonprofit organization or public body and will be made available to the institution of higher education for its use or benefit, the nonprofit organization or public body either owns or has a long-term lease of the real property or other capital facility to be improved, renovated, constructed, or acquired and has entered into a joint or cooperative use agreement with the institution of higher education that meets the requirements of division (C) of this section.

(B) Any appropriations that require cooperation between a technical college and a branch campus of a university may be released by the Controlling Board upon recommendation by the Department of Higher Education that the facilities proposed by the institutions are all of the following:

(1) The result of a joint planning effort by the university and the technical college, satisfactory to the Department of Higher Education;

(2) Facilities that will meet the needs of the region in terms of technical and general education, taking into consideration the totality of facilities that will be available after the completion of the projects;

(3) Planned to permit maximum joint use by the university and technical college of the totality of facilities that will be available upon their completion;

(4) To be located on or adjacent to the branch campus of the university.

(C) The Department of Higher Education shall adopt and maintain rules regarding the release of moneys from all the appropriations for capital facilities for all state-supported or state-assisted institutions of higher education. In the case of capital facilities referred to in division (A)(3) of this section, the joint or cooperative use agreements shall include, as a minimum, provisions that:

(1) Specify the extent and nature of that joint or cooperative use, extending for not fewer than twenty years, with the value of such use or benefit or right to use to be, as is determined by the parties and approved by the Department of Higher Education, reasonably related to the amount of the appropriations;

(2) Provide for pro rata reimbursement to the state should the arrangement for joint or cooperative use be terminated prior to the expiration of its full term;

(3) Provide that procedures to be followed during the capital improvement process will

comply with appropriate applicable state statutes and rules, including the provisions of this act;

(4) Provide for payment or reimbursement to the institution of its administrative costs incurred as a result of the facilities project, not to exceed 1.5 per cent of the appropriated amount.

(D) Upon the recommendation of the Department of Higher Education, the Controlling Board may approve the transfer of appropriations for projects requiring cooperation between institutions from one institution to another institution with the approval of both institutions.

(E) Notwithstanding section 127.14 of the Revised Code, the Controlling Board, upon the recommendation of the Department of Higher Education, may transfer amounts appropriated to the Department of Higher Education to accounts of state-supported or state-assisted institutions created for that same purpose.

SECTION 207.44. The Ohio Public Facilities Commission is hereby authorized to issue and sell, in accordance with Section 2n of Article VIII, Ohio Constitution, and Chapter 151. and particularly sections 151.01 and 151.04 of the Revised Code, original obligations in an aggregate principal amount not to exceed $461,000,000 in addition to the original issuance of obligations heretofore authorized by prior acts of the General Assembly. These authorized obligations shall be issued, subject to applicable constitutional and statutory limitations, as needed to provide sufficient moneys to the credit of the Higher Education Improvement Fund (Fund 7034) and the Higher Education Improvement Taxable Fund (Fund 7024) to pay costs of capital facilities for state-supported and state-assisted institutions of higher education.

SECTION 207.45. The requirements of Chapters 123. and 153. of the Revised Code, with respect to the powers and duties of the Executive Director of the Ohio Facilities Construction Commission as they relate to the procedure and awarding of contracts for capital improvement projects, and the requirements of section 127.16 of the Revised Code, with respect to the Controlling Board, do not apply to projects of community college districts and technical college districts.

SECTION 207.46. Those institutions locally administering capital improvement projects pursuant to sections 3345.50 and 3345.51 of the Revised Code may:

(A) Establish charges for recovering costs directly related to project administration as defined by the Executive Director of the Ohio Facilities Construction Commission. The Ohio Facilities Construction Commission, in consultation with the Office of Budget and Management, shall review and approve these administrative charges when the charges are in excess of 1.5 per cent of the total construction budget, provided that total administrative charges paid by the state do not exceed four per cent of the state's contribution to the total construction budget.

(B) Seek reimbursement from state capital appropriations to the institution for the in-house design services performed by the institution for the capital projects. Acceptable charges are limited to design document preparation work that is done by the institution. These reimbursable design costs shall be shown as "A/E fees" within the project's budget that is submitted to the Controlling Board or the Director of Budget and Management as part of a request for release of funds. The reimbursement for in-house design shall not exceed seven per cent of the estimated construction cost.

SECTION 207.47. TRANSFERS OF HIGHER EDUCATION CAPITAL APPROPRIATIONS

The Director of Budget and Management may as necessary to maintain the exclusion from the calculation of gross income for federal income taxation purposes under the "Internal Revenue Code of 1986," 26 U.S.C. 1 et seq., with respect to obligations issued to fund projects appropriated from the Higher Education Improvement Fund:

(A) Transfer appropriations between the Higher Education Improvement Fund and the Higher Education Improvement Taxable Fund;

(B) Create new appropriation items within the Higher Education Improvement Taxable Fund and make transfers of appropriations to them for projects originally funded from appropriations made from the Higher Education Improvement Fund.

The projects that are funded under new appropriation items created in this manner shall automatically be designated as specific for purposes of section 126.14 of the Revised Code.

SECTION 209.10.

| | 1 | 2 | 3 |
|---|---|---|---|
| A | | ETC BROADCAST EDUCATIONAL MEDIA COMMISSION | |
| B | Administrative Building Fund (Fund 7026) | | |
| C | C37426 | Ohio Government Telecommunications Service - Facilities and Equipment | $421,000 |
| D | Administrative Building Fund (Fund 7026) Total | | $421,000 |
| E | Higher Education Improvement Fund (Fund 7034) | | |
| F | C37406 | Network Operations Center Upgrades | $1,708,000 |
| G | Higher Education Improvement Fund (Fund 7034) Total | | $1,708,000 |
| H | TOTAL ALL FUNDS | | $2,129,000 |

SECTION 211.10.

| | 1 | 2 | 3 |
|---|---|---|---|
| A | | CSR CAPITOL SQUARE REVIEW AND ADVISORY BOARD | |
| B | Administrative Building Fund (Fund 7026) | | |
| C | C87407 | Statehouse Repair and Improvements | $25,000,000 |
| D | C87412 | Capitol Square Security | $10,000,000 |
| E | Administrative Building Fund (Fund 7026) Total | | $35,000,000 |
| F | TOTAL ALL FUNDS | | $35,000,000 |

SECTION 213.10.

| | 1 | 2 | 3 |
|---|---|---|---|
| A | | DAS DEPARTMENT OF ADMINISTRATIVE SERVICES | |
| B | Administrative Building Fund (Fund 7026) | | |
| C | C10020 | North High Building Complex Renovations | $2,050,000 |
| D | C10034 | Aronoff Center Systems Replacements and Upgrades | $375,000 |
| E | C10036 | Rhodes Tower Renovations | $17,300,000 |
| F | C10038 | Riffe Renovations | $33,450,000 |
| G | C10064 | Enterprise Block Storage Modernization | $2,500,000 |
| H | C10065 | Ohio One Network Modernization | $3,000,000 |
| I | Administrative Building Fund (Fund 7026) Total | | $58,675,000 |
| J | Administrative Building Taxable Bond Fund (Fund 7016) | | |

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|---|---|---|---|
| K | C10041 | MARCS - Taxable | $15,000,000 |
| L | CP0082 | Logan County MARCS Project-Taxable GA136 | $225,000 |
| M | Administrative Building Taxable Bond Fund (Fund 7016) Total | | $15,225,000 |
| N | Building Improvement Fund (Fund 5KZ0) | | |
| O | C10035 | Building Improvement | $48,670,000 |
| P | Building Improvement Fund (Fund 5KZ0) Total | | $48,670,000 |
| Q | TOTAL ALL FUNDS | | $122,570,000 |

SECTION 213.15. ENTERPRISE BLOCK STORAGE MODERNIZATION AND OHIO ONE NETWORK MODERNIZATION

Notwithstanding any provision of law to the contrary, if the Director of Budget and Management, in consultation with the Director of Administrative Services, determines that sufficient cash is available in any fund used by the Department of Administrative Services, except the General Revenue Fund, the Director of Budget and Management may establish new line items in the fund for the same purposes as appropriation items C10064, Enterprise Block Storage Modernization, and C10065, Ohio One Network Modernization. Such amounts are hereby appropriated.

MARCS - TAXABLE

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

SECTION 213.20. The Treasurer of State is hereby authorized to issue and sell, in accordance with Section 2i of Article VIII, Ohio Constitution, Chapter 154. of the Revised Code, and other applicable sections of the Revised Code, original obligations in an aggregate principal amount not to exceed $237,500,000 in addition to the original issuance of obligations heretofore authorized by prior acts of the General Assembly. These authorized obligations shall be issued, subject to applicable constitutional and statutory limitations, as needed to provide sufficient moneys to the credit of the Administrative Building Fund (Fund 7026) and the Administrative Building Taxable Bond Fund (Fund 7016) to pay costs associated with previously authorized capital facilities for the housing of branches and agencies of state government or their functions.

SECTION 215.10.

| | 1 | 2 | 3 |
|---|---|---|---|
| A | | AGR DEPARTMENT OF AGRICULTURE | |
| B | Administrative Building Fund (Fund 7026) | | |
| C | C70007 | Building and Grounds Renovations | $8,090,000 |
| D | C70023 | Building #22 OEPA Laboratory Equipment | $140,000 |
| E | C70024 | Building #22 Renovation | $4,615,000 |
| F | C70030 | Agriculture Equipment | $2,310,000 |
| G | CP0001 | Hardin County Fairgrounds 4-H Livestock Project GA136 | $750,000 |
| H | CP0002 | Geauga County Fairgrounds Building Project GA136 | $700,000 |
| I | CP0003 | Morrow County Fairgrounds Grandstand Project GA136 | $700,000 |
| J | CP0004 | Clermont County Fairgrounds Community Cattle and Show Pavilion GA136 | $600,000 |
| K | CP0005 | Sandusky County Fairgrounds Infrastructure GA136 | $530,000 |
| L | CP0006 | Holmes County Exposition Center Expansion GA136 | $500,000 |
| M | CP0007 | Logan County Fairgrounds Restroom Project GA136 | $500,000 |
| N | CP0008 | Pickaway Agriculture and Events Center GA136 | $500,000 |
| O | CP0009 | Carroll County Fairgrounds Grandstands Rehab GA136 | $450,000 |
| P | CP0010 | Belmont County Fairgrounds Improvements GA136 | $400,000 |
| Q | CP0011 | Delaware County Fairgrounds 4-H Agriculture Barn Improvements | $400,000 |

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|---|---|---|---|
| | | GA136 | |
| R | CP0012 | Gallia County Junior Fair & Event Center Project GA136 | $400,000 |
| S | CP0013 | Ross County Fairgrounds PA System Project GA136 | $400,000 |
| T | CP0014 | Brown County Fairgrounds Bleacher Project GA136 | $350,000 |
| U | CP0015 | Harrison County Fairgrounds Improvements GA136 | $350,000 |
| V | CP0016 | Shelby County Fair Multi-Livestock Project GA136 | $350,000 |
| W | CP0017 | Brown County Fairgrounds Restroom Project GA136 | $300,000 |
| X | CP0018 | Butler County Fairgrounds Swine / Sheep Barn GA136 | $300,000 |
| Y | CP0019 | Lancaster Fairfield County Fairgrounds GA136 | $300,000 |
| Z | CP0020 | Portage County Fairground Improvements GA136 | $300,000 |
| AA | CP0021 | Hilliard Brundige 4-H Youth Innovation Center GA136 | $278,500 |
| AB | CP0022 | Butler County Fairgrounds Grandstand Seating GA136 | $250,000 |
| AC | CP0023 | Monroe County Fairgrounds Improvements GA136 | $250,000 |
| AD | CP0024 | Noble County Agriculture Society Improvements GA136 | $205,000 |
| AE | CP0025 | Coshocton County Fairgrounds Improvements GA136 | $200,000 |
| AF | CP0026 | Medina County Fairground Improvements GA136 | $200,000 |
| AG | CP0027 | Ottawa County Fairgrounds Safety & Energy Project GA136 | $200,000 |
| AH | CP0028 | Preble County Historical Society Agriculture Barn GA136 | $200,000 |
| AI | CP0029 | Trumbull County Fairground Improvements GA136 | $200,000 |
| AJ | CP0030 | Washington County Fair Improvements GA136 | $200,000 |
| AK | CP0031 | Richwood Junior Fair Restroom Project GA136 | $165,000 |

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| AL | CP0032 | Historic Ranzau Blacksmith Shop GA136 | $156,500 |
| AM | CP0033 | Highland County Agriculture Society Improvements GA136 | $150,000 |
| AN | CP0034 | Lawrence County Fairgrounds Improvements GA136 | $149,600 |
| AO | CP0035 | Wayne County Fairgrounds Parking Lot Resurfacing GA136 | $139,880 |
| AP | CP0036 | Paulding County Fairgrounds Restroom Improvements GA136 | $121,193 |
| AQ | CP0037 | Geauga County Fair Electrical Upgrades GA136 | $111,000 |
| AR | CP0038 | Columbiana County Fairgrounds Junior Fair Multi-Species Livestock Facility GA136 | $110,000 |
| AS | CP0039 | Auglaize County Fairgrounds Buildings and Grounds Improvements GA136 | $100,000 |
| AT | CP0040 | Clark County Fairgrounds Youth Building Improvements GA136 | $100,000 |
| AU | CP0041 | Equine Barn at Warren Fairgrounds Training Center GA136 | $100,000 |
| AV | CP0042 | Scioto County Fairgrounds Building Renovations GA136 | $100,000 |
| AW | CP0043 | Highland County Fair Improvements GA136 | $75,000 |
| AX | CP0044 | Highland County Fairgrounds - Flora Hall Upgrades GA136 | $75,000 |
| AY | CP0045 | Wayne County Fairgrounds Lighting Upgrades GA136 | $60,000 |
| AZ | CP0046 | Adams County Fairgrounds Improvements GA136 | $50,000 |
| BA | CP0047 | Meigs County Fairground Improvements GA136 | $50,000 |
| BB | CP0048 | Summit County Fairgrounds 4-H Project GA136 | $50,000 |
| BC | CP0049 | Jackson County Fairgrounds Grandstand GA136 | $48,500 |
| BD | CP0050 | Wayne County Fairgrounds Gate and Fence Improvements GA136 | $45,240 |

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| BE | CP0051 | Wauseon Historical 4-H Steer Barn GA136 | $42,500 |
| BF | CP0052 | Wayne County Fairgrounds Buss Hall Improvements GA136 | $42,260 |
| BG | CP0053 | Wyandot County Fairground Improvements GA136 | $35,500 |
| BH | CP0054 | Wayne County Fairgrounds Barn Improvements GA136 | $27,500 |
| BI | CP0055 | Lorain County Fairgrounds Helipad GA136 | $10,000 |
| BJ | Administrative Building Fund (Fund 7026) Total | | $28,533,173 |
| BK | Clean Ohio Agricultural Easement Fund (Fund 7057) | | |
| BL | C70009 | Clean Ohio Agricultural Easement Fund | $12,500,000 |
| BM | Clean Ohio Agricultural Easement Fund (Fund 7057) Total | | $12,500,000 |
| BN | TOTAL ALL FUNDS | | $41,033,173 |

SECTION 217.10.

| | 1 | 2 | 3 |
|---|---|---|---|
| A | | COM DEPARTMENT OF COMMERCE | |
| B | State Fire Marshal Fund (Fund 5460) | | |
| C | C80023 | SFM Renovations and Improvements | $7,500,000 |
| D | C80034 | Fire Training Apparatus | $2,875,000 |
| E | C80042 | Fire Training Structure | $26,774,643 |
| F | State Fire Marshal Fund (Fund 5460) Total | | $37,149,643 |
| G | TOTAL ALL FUNDS | | $37,149,643 |

SECTION 219.10.

| | 1 | 2 | 3 |
|---|---|---|---|
| A | | DDD DEPARTMENT OF DEVELOPMENTAL DISABILITIES | |
| B | Mental Health Facilities Improvement Fund (Fund 7033) | | |
| C | C59004 | Community Assistance Projects | $25,000,000 |
| D | C59034 | Statewide Developmental Centers | $208,000,000 |
| E | CP0083 | Bellefaire JCB GA136 | $650,000 |
| F | CP0084 | Taking Root Farms - Field of Opportunities GA136 | $400,000 |
| G | CP0085 | Flying Horse Farms GA136 | $350,000 |
| H | CP0086 | Stockhands Horses for Healing GA136 | $350,000 |
| I | CP0087 | Robert Fox YMCA Recreation Improvements GA136 | $325,000 |
| J | CP0088 | Easter Seals First Child Care Project GA136 | $300,000 |
| K | CP0089 | Morrow County Neil Avenue Facility Renovations GA136 | $250,000 |
| L | CP0090 | Linden Grove School Autism Expansion GA136 | $200,000 |
| M | CP0091 | Adams County Association for DD Accessibility Project GA136 | $167,000 |
| N | CP0092 | Children's Home of Cincinnati GA136 | $150,000 |
| O | CP0093 | Huron AOS Community Arts Facility GA136 | $200,000 |
| P | CP0094 | New Hope Accessible Classroom Project GA136 | $100,000 |
| Q | CP0095 | DDC Clinic for Special Needs Children GA136 | $100,000 |
| R | Mental Health Facilities Improvement Fund (Fund 7033) Total | | $236,542,000 |
| S | TOTAL ALL FUNDS | | $236,542,000 |

SECTION 219.15. COMMUNITY ASSISTANCE PROJECTS

Capital appropriations in this act made from appropriation item C59004, Community Assistance Projects, may be used to provide community assistance funds to county boards of developmental disabilities, nonprofits, and housing corporations for the development, purchase, construction, or renovation of community housing for people with developmental disabilities who are or will be receiving home and community-based waiver services. Funds shall be distributed by the Department of Developmental Disabilities subject to Controlling Board approval.

SECTION 221.10.

| | 1 | 2 | 3 |
|---|---|---|---|
| A | | MHA DEPARTMENT OF BEHAVIORAL HEALTH | |
| B | Mental Health Facilities Improvement Fund (Fund 7033) | | |
| C | C58007 | Infrastructure Renovations | \$346,500,000 |
| D | C58048 | Community Resiliency Projects | \$3,500,000 |
| E | C58052 | Psychiatric Specialty Care for Youth Facility | \$35,000,000 |
| F | CP0690 | Hillcrest Renovations GA136 | \$1,500,000 |
| G | CP0691 | Emerge Emancipation Project GA136 | \$850,000 |
| H | CP0692 | Community Housing Network Deer Hill Place GA136 | \$750,000 |
| I | CP0693 | Bridgeway Academy Renovation GA136 | \$600,000 |
| J | CP0694 | Maryhaven Comprehensive Addiction Center GA136 | \$500,000 |
| K | CP0695 | Neighborhood Alliance Early Childhood Enhancement Initiative GA136 | \$500,000 |
| L | CP0696 | Price Hill Learning Grove GA136 | \$500,000 |
| M | CP0697 | Cornerstone of Hope Emancipation Project GA136 | \$450,000 |
| N | CP0698 | Mission Point / Cherry Street Mission GA136 | \$407,500 |