

**As Passed by the Senate**

**131st General Assembly**

**Regular Session**

**2015-2016**

**Am. Sub. H. B. No. 384**

**Representatives Schaffer, Duffey**

**Cosponsors: Representatives Blessing, Boose, Vitale, Brown, Buchy, Butler, Pelanda, Smith, R., Amstutz, Anielski, Antani, Antonio, Arndt, Baker, Boyce, Brenner, Burkley, Conditt, Craig, Cupp, Dever, Dovilla, Hagan, Hall, Hambley, Koehler, LaTourette, Leland, McClain, O'Brien, M., O'Brien, S., Retherford, Rogers, Romanchuk, Ryan, Scherer, Sprague, Sweeney, Thompson**

**Senators Bacon, Coley, Eklund, Faber, Hite, Hughes, Jones, Peterson, Sawyer, Seitz, Tavares, Thomas, Williams**

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**A BILL**

To amend sections 117.46, 117.461, 117.462, 1  
117.463, 117.47, 117.471, 117.472, 122.076, 2  
149.431, 3333.93, 3345.202, 5709.084, 5717.04, 3  
5726.01, 5727.111, and 5739.02; to enact 4  
sections 117.464, 117.465, 3333.172, and 5  
3345.203 of the Revised Code; to amend Section 6  
369.453 of Am. Sub. H.B. 64 of the 131st General 7  
Assembly; to amend Section 369.10 of Am. Sub. 8  
H.B. 64 of the 131st General Assembly, as 9  
subsequently amended; to amend Sections 273.10, 10  
273.30, and 287.10 of Am. Sub. S.B. 260 of the 11  
131st General Assembly, as subsequently amended; 12  
to amend Sections 207.60, 223.10, and 233.10 of 13  
S.B. 310 of the 131st General Assembly; and to 14  
amend Sections 221.10 and 239.10 of S.B. 310 of 15  
the 131st General Assembly, as subsequently 16  
amended, to specify that state institutions of 17  
higher education may be subject to performance 18

audits conducted by the Auditor of State, to 19  
make changes to the operation of state programs, 20  
to modify the state tax laws, and to make 21  
capital and operating appropriations. 22

**BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF OHIO:**

**Section 1.** That sections 117.46, 117.461, 117.462, 23  
117.463, 117.47, 117.471, 117.472, 122.076, 149.431, 3333.93, 24  
3345.202, 5709.084, 5717.04, 5726.01, 5727.111, and 5739.02 be 25  
amended and sections 117.464, 117.465, 3333.172, and 3345.203 of 26  
the Revised Code be enacted to read as follows: 27

**Sec. 117.46.** Each biennium the auditor of state shall 28  
conduct a minimum of four performance audit of a minimum of four 29  
state agencies audits under this section. At Except as otherwise 30  
provided in this section, at least two of the audits shall be of 31  
state agencies selected from a list comprised of the 32  
administrative departments listed in section 121.02 of the 33  
Revised Code and the department of education and at least two of 34  
the audits shall be of other state agencies. At the auditor of 35  
state's discretion, the auditor of state may conduct a 36  
performance audit of a state institution of higher education as 37  
one of the four required performance audits. The offices of the 38  
attorney general, auditor of state, governor, secretary of 39  
state, and treasurer of state and agencies of the legislative 40  
and judicial branches ~~shall are not be~~ subject to an audit under 41  
this section. 42

The auditor shall select each agency or institution to be 43  
audited and shall determine whether to audit the entire agency 44

or institution or a portion of the agency or institution by 45  
auditing one or more programs, offices, boards, councils, or 46  
other entities within that agency or institution. The auditor 47  
shall make the selection and determination in consultation with 48  
the governor and the speaker and minority leader of the house of 49  
representatives and president and minority leader of the senate. 50

An audit of a portion of an agency or institution shall be 51  
considered an audit of one agency or institution. The authority 52  
to audit a portion of an agency or institution in no way limits 53  
the auditor's ability to audit an entire agency or institution 54  
if it is in the best interest of the state. 55

The performance audits under this section shall be 56  
conducted pursuant to sections 117.01 and 117.13 of the Revised 57  
Code. In conducting a performance audit, the auditor of state 58  
shall determine the scope of the audit, but shall consider, if 59  
appropriate, supervisory and subordinate level operations in the 60  
agency or institution. A performance audit under this section  
shall not include review or evaluation of an institution's  
academic performance. 61  
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As used in this section and in sections 117.461, 117.462,  
117.463, 117.47, 117.471, and 147.472 of the Revised Code,  
"state institution of higher education" has the meaning defined  
in section 3345.011 of the Revised Code. 64  
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**Sec. 117.461.** Every state agency or state institution of  
higher education audited pursuant to section 117.46 of the 68  
Revised Code shall accept comments regarding the performance 69  
audit from interested parties. The comment period shall begin on 70  
the day following the release date of the audit and shall 71  
conclude at the end of the fourteenth day following the release 72  
date. The agency or institution shall make all comments 73  
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available to the public on the twenty-first day following the 75  
release date of the audit. The agency or institution shall 76  
determine how to accept comments under this section. 77

**Sec. 117.462.** (A) A state agency or state institution of 78  
higher education shall implement the recommendations of a 79  
performance audit conducted pursuant to section 117.46 of the 80  
Revised Code. If an agency or institution does not commence 81  
implementation of such recommendations within three months after 82  
the end of the comment period for the audit, the agency or 83  
institution shall do both of the following: 84

(1) File a report explaining why the agency or institution 85  
has not commenced implementation of the recommendations with the 86  
governor, auditor of state, speaker and minority leader of the 87  
house of representatives, and president and minority leader of 88  
the senate; 89

(2) Provide testimony explaining why the agency or 90  
institution has not commenced implementation of the 91  
recommendations to the house of representatives and senate 92  
committees dealing primarily with the programs and activities of 93  
the agency or institution. 94

(B) Comments submitted to the agency or institution under 95  
section 117.461 of the Revised Code shall be attached to the 96  
report required by division (A) (1) of this section. 97

(C) If an agency or institution does not fully implement 98  
an audit recommendation within one year after the end of the 99  
comment period for the audit, the agency or institution shall 100  
file a report with the governor, auditor, speaker and minority 101  
leader of the house of representatives, and president and 102  
minority leader of the senate justifying why the recommendation 103

has not or will not be implemented. 104

**Sec. 117.463.** (A) The auditor of state shall annually 105  
submit a report in writing to the governor, the speaker and 106  
minority leader of the house of representatives, and the 107  
president and minority leader of the senate describing both of 108  
the following: 109

(1) Whether state agencies or state institutions of higher 110  
education that received performance audits in the immediately 111  
preceding year implemented the audit recommendations; 112

(2) The amount of money saved as a result of the 113  
implementation. 114

(B) The auditor of state shall establish a process for 115  
obtaining the information required for the report. 116

(C) The report shall be submitted no later than the 117  
thirtieth day of March of each year. 118

**Sec. 117.464.** (A) (1) For purposes of this section and 119  
section 117.465 of the Revised Code, "state university or 120  
college" has the same meaning as in section 3345.12 of the 121  
Revised Code. 122

(2) For purposes of this section, "full-time-equivalent 123  
enrollment" means the total number of students enrolled full 124  
time at a state university or college main campus as reported 125  
for the most recent fiscal year in the department of higher 126  
education's annual report, "Full-Time Equivalent Enrollment 127  
Trends by Ohio Public Institutions." 128

(B) The cost of a performance audit under section 117.46 129  
of the Revised Code of a state university or college shall not 130  
exceed the following: 131

(1) One hundred twenty-five thousand dollars, if full-time 132  
equivalent enrollment is five thousand or less; 133

(2) Two hundred fifty thousand dollars, if full-time- 134  
equivalent enrollment is greater than five thousand but not more 135  
than thirty thousand; 136

(3) Three hundred fifty thousand dollars, if full-time- 137  
equivalent enrollment is greater than thirty thousand. 138

**Sec. 117.465.** The cost of a performance audit under 139  
section 117.46 of the Revised Code may exceed the limits imposed 140  
under section 117.464 of the Revised Code on agreement between 141  
the auditor of state and the state university or college being 142  
audited. 143

**Sec. 117.47.** There is hereby created in the state treasury 144  
the leverage for efficiency, accountability, and performance 145  
fund. The auditor of state shall use the fund to: 146

(A) Make loans to state agencies ~~and~~, local public 147  
offices, and state institutions of higher education that have 148  
applied to and been approved by the auditor of state to receive 149  
the loans and to pay the costs of conducting performance audits 150  
incurred by the auditor of state; or 151

(B) Pay the costs the auditor of state or the auditor's 152  
auditing team incurs to conduct a feasibility study requested 153  
under section 117.473 of the Revised Code. 154

The fund shall consist of money appropriated to it plus 155  
the repayments of principal and interest on loans made from the 156  
fund. Interest earned on money in the fund shall be credited to 157  
the fund. 158

During a fiscal year, the auditor of state shall use not 159

more than fifty per cent of the fund to make loans under 160  
division (A) of this section and not more than fifty per cent to 161  
pay costs under division (B) of this section. 162

**Sec. 117.471.** (A) A state agency ~~or,~~ local public office, 163  
or state institution of higher education may request from the 164  
auditor of state a loan from the fund created in section 117.47 165  
of the Revised Code to pay the auditor of state for a 166  
performance audit. The amount loaned shall be the amount charged 167  
by the auditor of state for a performance audit under division 168  
(B) of this section. 169

(B) The amount charged for a performance audit of a state 170  
agency or state institution of higher education shall be the 171  
same as the amount charged for an audit under division (A) (2) of 172  
section 117.13 of the Revised Code. The amount charged for a 173  
performance audit of a local public office shall be the same as 174  
the amount charged for an audit under division (C) (1) of section 175  
117.13 of the Revised Code. 176

The amount charged for a performance audit shall include 177  
interest on the amount loaned, accrued from the date the audit 178  
is completed until the date payment is received by the auditor 179  
of state. The interest rate shall be equivalent to the average 180  
of the monthly yields for the state treasury asset reserve fund 181  
for the time period during which the interest is accruing. 182

(C) The auditor of state shall provide each state agency 183  
 ~~or,~~ local public office, or state institution of higher 184  
education that receives a loan under this section with a 185  
statement of the amount due from the agency ~~or,~~ office, or 186  
institution for services performed by the auditor of state, as 187  
well as the date on which payment is due to the auditor of 188  
state. A local public office's statement shall include the 189

percentage of the total cost chargeable to each fund subject to 190  
the performance audit. Payment for a performance audit shall be 191  
due one year after the audit is completed. 192

(D) If the local public office seeking a loan under this 193  
section is the office of a county elected official, the local 194  
public office applying for the loan must obtain prior approval 195  
from the board of county commissioners of the county in which 196  
the local public office is located. This approval is required to 197  
ensure that the county office being audited and the board of 198  
county commissioners are notified that the costs of the loan 199  
must be repaid. 200

(E) All moneys received for repayment of loans and 201  
interest under this section shall be paid to the credit of the 202  
leverage for efficiency, accountability, and performance fund 203  
created in section 117.47 of the Revised Code. 204

**Sec. 117.472.** (A) If the state agency or state institution 205  
of higher education has not repaid the auditor of state by the 206  
payment deadline established under section 117.471 of the 207  
Revised Code, the auditor of state shall certify to the director 208  
of budget and management the amount of the loan plus interest 209  
due. The director shall withhold from the state agency or state 210  
institution of higher education the amount certified from funds 211  
under the director's control that belong to or are lawfully 212  
payable or due to the state agency or state institution of 213  
higher education and that may be used to repay the loan. The 214  
director shall promptly pay the amount withheld to the auditor 215  
of state. 216

If the director determines that no funds payable and due 217  
to the state agency or state institution of higher education are 218  
available or that insufficient amounts of such funds are 219



available, the director shall withhold and pay to the auditor of 220  
state the amounts available and shall continue to withhold funds 221  
and pay the auditor of state until the full amount due to the 222  
auditor of state is paid. 223

(B) If a local public office has not repaid the auditor of 224  
state by the payment deadline established under section 117.471 225  
of the Revised Code, the auditor of state shall certify to the 226  
county auditor the amount of the loan plus interest due. The 227  
county auditor shall withhold from the local public office the 228  
amount certified from funds under the county auditor's control 229  
that belong to or are lawfully payable or due to the local 230  
public office and that may be used to repay the loan. The county 231  
auditor shall promptly pay the amount withheld to the auditor of 232  
state. 233

If the county auditor determines that no funds payable and 234  
due to the local public office are available or that 235  
insufficient amounts of such funds are available, the county 236  
auditor shall withhold and pay to the auditor of state the 237  
amounts available and shall continue to withhold funds and pay 238  
the auditor of state until the full amount due to the auditor of 239  
state is paid. 240

(C) All moneys received from the director of budget and 241  
management or a county auditor for repayment of loans and 242  
interest under this section shall be paid to the state treasury 243  
to the credit of the leverage for efficiency, accountability, 244  
and performance fund created in section 117.47 of the Revised 245  
Code. 246

**Sec. 122.076.** (A) As used in this section: 247

(1) "Alternative fuel" means compressed natural gas, 248

liquid natural gas, or liquid petroleum gas. 249

(2) "Alternative fuel vehicle" means a motor vehicle that 250  
is registered in this state for operation on public highways, is 251  
propelled by a motor that runs on alternative fuel, and has a 252  
gross vehicle rating of at least twenty-six thousand pounds. 253  
"Alternative fuel vehicle" includes a bi-fueled or dual-fueled 254  
vehicle with a motor that can run on both alternative fuel and 255  
on gasoline or diesel fuel. 256

(3) "New alternative fuel vehicle" means an alternative 257  
fuel vehicle that meets all of the following criteria: 258

(a) The purchaser purchased the vehicle from an original 259  
equipment manufacturer, automobile retailer, or after-market 260  
conversion facility. 261

(b) The purchaser was the first person to purchase the 262  
vehicle not for resale. 263

(c) The purchaser purchased the vehicle for use in 264  
business. 265

(d) The alternative fuel technology used in the vehicle 266  
has received a compliance designation or been certified by the 267  
United States environmental protection agency for new or 268  
intermediate use. 269

(4) "Traditional fuel vehicle" means a motor vehicle that 270  
is registered in this state for operation on public highways and 271  
that is propelled by gasoline or diesel fuel. 272

(5) "Adjusted purchase price" means the portion of the 273  
purchase price of a new alternative fuel vehicle that is 274  
attributable to the parts and equipment used for the storage of 275  
alternative fuel, the delivery of alternative fuel to the motor, 276

and the exhaust of gases from the combustion of alternative fuel.	277 278
(6) "Conversion parts and equipment" shall not include parts and equipment that have previously been used to modify or retrofit another traditional fuel vehicle.	279 280 281
<u>(7) "Person" includes a political subdivision of this state.</u>	282 283
(B) The director of environmental protection shall administer an alternative fuel vehicle conversion program under which the director may make grants to a person that purchases one or more new alternative fuel vehicles or converts one or more traditional fuel vehicles into alternative fuel vehicles.	284 285 286 287 288
(C) The director shall adopt rules in accordance with Chapter 119. of the Revised Code that are necessary for the administration of the alternative fuel vehicle conversion program. The rules shall establish all of the following:	289 290 291 292
(1) An application form and procedures governing the process for applying to receive a grant under the program;	293 294
(2) The maximum grant amount allowed per alternative fuel vehicle, which shall equal the lesser of fifty per cent of the adjusted purchase price of the new alternative fuel vehicle or of the cost of the conversion parts and equipment, as applicable, or twenty-five thousand dollars;	295 296 297 298 299
(3) The limit on the total amount of grants allowed to a person that purchases or converts multiple alternative fuel vehicles, which shall equal four hundred thousand dollars;	300 301 302
(4) A requirement that each grant recipient attest that, of the total number of miles that the recipient or any employee	303 304

or agent of the recipient will drive the alternative fuel 305  
vehicle, over half will be within this state; 306

(5) Any other procedures, criteria, or grant terms that 307  
the director determines necessary to administer the program. 308

**Sec. 149.431.** (A) Except as provided in sections 9.833~~and~~ 309  
~~, 2744.081, and 3345.203~~ of the Revised Code, any governmental 310  
entity or agency and any nonprofit corporation or association, 311  
except a corporation organized pursuant to Chapter 1719. of the 312  
Revised Code prior to January 1, 1980 or organized pursuant to 313  
Chapter 3941. of the Revised Code, that enters into a contract 314  
or other agreement with the federal government, a unit of state 315  
government, or a political subdivision or taxing unit of this 316  
state for the provision of services shall keep accurate and 317  
complete financial records of any moneys expended in relation to 318  
the performance of the services pursuant to such contract or 319  
agreement according to generally accepted accounting principles. 320  
Such contract or agreement and such financial records shall be 321  
deemed to be public records as defined in division (A)(1) of 322  
section 149.43 of the Revised Code and are subject to the 323  
requirements of division (B) of that section, except that: 324

(1) Any information directly or indirectly identifying a 325  
present or former individual patient or client or such an 326  
individual patient's or client's diagnosis, prognosis, or 327  
medical treatment, treatment for a mental or emotional disorder, 328  
treatment for a developmental disability, treatment for drug 329  
abuse or alcoholism, or counseling for personal or social 330  
problems is not a public record; 331

(2) If disclosure of the contract or agreement or 332  
financial records is requested at a time when confidential 333  
professional services are being provided to a patient or client 334

whose confidentiality might be violated if disclosure were made 335  
at that time, disclosure may be deferred if reasonable times are 336  
established when the contract or agreement or financial records 337  
will be disclosed. 338

(3) Any nonprofit corporation or association that receives 339  
both public and private funds in fulfillment of any such 340  
contract or other agreement is not required to keep as public 341  
records the financial records of any private funds expended in 342  
relation to the performance of services pursuant to the contract 343  
or agreement. 344

(B) Any nonprofit corporation or association that receives 345  
more than fifty per cent of its gross receipts excluding moneys 346  
received pursuant to Title XVIII of the "Social Security Act," 347  
49 Stat. 620 (1935), 42 U.S.C. 301, as amended, in a calendar 348  
year in fulfillment of a contract or other agreement for 349  
services with a governmental entity shall maintain information 350  
setting forth the compensation of any individual serving the 351  
nonprofit corporation or association in an executive or 352  
administrative capacity. Such information shall be deemed to be 353  
public records as defined in division (A) (1) of section 149.43 354  
of the Revised Code and is subject to the requirements of 355  
division (B) of that section. 356

Nothing in this section shall be construed to otherwise 357  
limit the provisions of section 149.43 of the Revised Code. 358

Sec. 3333.172. (A) The chancellor of higher education may 359  
endorse the midwest student exchange program of the midwestern 360  
higher education compact in order to permit state institutions 361  
of higher education, as defined in section 3345.011 of the 362  
Revised Code, and nonprofit institutions that have been issued 363  
certificates of authorization pursuant to Chapter 1713. of the 364

Revised Code to participate in the program. 365

(B) If the chancellor endorses the program, a state 366  
institution of higher education or a nonprofit institution may 367  
participate in the program as long as its board of trustees 368  
adopts a resolution setting forth both of the following: 369

(1) The amount a participating student will be charged for 370  
instructional and general fees, provided that amount is in 371  
compliance with the program; 372

(2) The parameters for each student to participate in the 373  
program including any limitation on the number of students 374  
enrolled under the program and admission requirements for 375  
participation in the program. 376

(C) A state institution of higher education that 377  
participates in the program shall not receive state share of 378  
instruction funds for any student enrolled in the institution 379  
under the program, and the institution shall report the student 380  
to the chancellor as a nonresident student. 381

**Sec. 3333.93.** (A) As used in this section: 382

(1) "Eligible student" means a student who is enrolled in 383  
a public or private institution and is pursuing a qualifying 384  
degree, certification, or license. 385

(2) "In-demand job" means a job that is determined to be 386  
in demand in this state and its regions under section 6301.11 of 387  
the Revised Code. 388

(3) "Public or private institution" means any of the 389  
following: 390

(a) A state institution of higher education, as defined in 391  
section 3345.011 of the Revised Code; 392

(b) A private, nonprofit institution in this state holding a certificate of authorization pursuant to Chapter 1713. of the Revised Code;

(c) An Ohio technical center that provides adult technical education services as recognized by the chancellor of higher education.

(4) "Qualifying degree, certification, or license" means a degree, certification, or license that is required to qualify an individual for an in-demand job.

(B) The workforce grant program is hereby established. Under the program, the chancellor of higher education shall ~~award grants~~ disburse grant funds to a public or private institution, in which eligible students are enrolled, to make awards to those eligible students.

(C) (1) A grant shall be awarded to an eligible student through the public or private institution in which the student is enrolled for the period of time the student takes to complete a qualifying degree, certification, or license. On an annual basis, the maximum amount of a grant that may be awarded to an eligible student shall be five thousand dollars. The grant shall not exceed seventy-five per cent of the cost of tuition during an academic year in which the student is receiving the grant. The greatest portion of the grant shall be distributed to the student as the student is completing the academic program and seeking an in-demand job.

(2) No public or private institution shall use grant moneys ~~dispensed~~ disbursed under the program to underwrite a tuition increase imposed on students attending the institution.

(D) The chancellor shall adopt rules regarding the

operations of the grant program, including all of the following:	422
(1) Application procedures;	423
(2) The method for selecting grant recipients that shall include both of the following:	424
(a) An assessment of an applicant's need for financial aid, including sources of income and other financial aid the applicant has been awarded;	425
(b) An analysis of whether the degree, certification, or license that is being pursued by an applicant is a qualifying degree, certification, or license.	426
(3) Milestones that must be attained by a grant recipient in order to continue to receive a grant under this section, including spending thirty to ninety days in a workplace where the degree, certification, or license that is being pursued by the grant recipient is required for employment or participating in a cooperative or internship program in a workplace where the degree, certification, or license that is being pursued by the grant recipient is required for employment;	427
(4) Other requirements that must be completed by a grant recipient, including both of the following:	428
(a) The completion of curriculum that includes skills needed by employers;	429
(b) The completion of counseling regarding the proper management of student loans and how to minimize the amount of student loan debt.	430
(5) The method for determining the distribution of a grant to a grant recipient, including both of the following:	431
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(a) The amount of each disbursement;	449
(b) The schedule for making disbursements to a grant	450
recipient <u>through the public or private school in which the</u>	451
<u>recipient is enrolled.</u>	452
(6) Establishing a procedure for a public or private	453
institution to take disciplinary action against a student who	454
fails to continue in an academic program leading to a qualifying	455
degree, certification, or license after receiving a grant,	456
including determining appropriate reimbursements.	457
(E) The department of higher education, in consultation	458
with the department of education, shall establish a procedure	459
for training and outreach for school counselors to allow them to	460
distribute information to high school students in this state	461
regarding the jobs that are determined to be in-demand jobs and	462
the educational requirements for employment in those jobs.	463
(F) The department of higher education shall solicit	464
proposals to coordinate and conduct the statewide promotion of	465
the workforce grant program through a request for proposals. The	466
department shall advertise its intent to request proposals in a	467
newspaper of general circulation in the state once a week for	468
two consecutive weeks before a date specified by the board as	469
the date on which it will begin accepting proposals. The notices	470
shall contain a general description of the subject of the	471
proposed agreement and the location where the request for	472
proposals may be obtained. The request for proposals shall	473
include the following information:	474
(1) Instructions concerning the submission of proposals;	475
(2) Information regarding communications, including how to	476
contact persons to whom questions concerning a proposal may be	477

directed;	478
(3) A description of the performance criteria that will be used to evaluate a proposal;	479 480
(4) The relative importance of each evaluation criterion;	481
(5) Any terms or conditions of the proposed contract.	482
After the date specified for receiving proposals, the department shall evaluate submitted proposals. The department may discuss a respondent's proposal with that respondent to clarify or revise a proposal or the terms of the agreement. After reviewing the proposals, the department may enter into a written agreement with one of the respondents to administer the statewide promotion of the program.	483 484 485 486 487 488 489
(G) The chancellor, in consultation with the governor's office of workforce transformation and the departments of job and family services and taxation, shall do all of the following:	490 491 492
(1) Develop a methodology for collecting all of the following information:	493 494
(a) The total number of grants awarded to eligible students;	495 496
(b) The total grant amount awarded to each grant recipient;	497 498
(c) The job field and occupation a grant recipient holds twelve months following the completion of a program;	499 500
(d) The income level of each grant recipient.	501
(2) Perform a cost-benefit analysis comparing the costs of the program against the earnings generated by grant recipients based on the information collected in division (G)(1) of this	502 503 504

section. 505

(3) Submit a report to the governor and the general 506  
assembly describing the results of the analysis required under 507  
division (G) of this section not later than December 31, 2018. 508

**Sec. 3345.202.** (A) As used in this section, "state 509  
university or college" has the same meaning as in division (A) 510  
(1) of section 3345.12 of the Revised Code. 511

(B) The board of trustees of a state university or college 512  
may provide insurance coverages, in any amount authorized by the 513  
board, protecting the state university or college, the members 514  
of the board, the officers and employees of the state university 515  
or college, or other persons authorized by the board, or any one 516  
or more of them, against loss or liability that arises or is 517  
claimed to have arisen from acts or omissions while acting 518  
within the scope of their employment or official 519  
responsibilities or while engaged in activities at the request 520  
or direction, or for the benefit, of the state university or 521  
college. 522

Such coverage may be provided in any one or more of the 523  
following ways: 524

(1) The purchase of a policy or policies of liability 525  
insurance from an insurer or insurers licensed to do business in 526  
this state; 527

(2) Establishment or participation in a program of self- 528  
insurance, by trust or in any other manner the board considers 529  
prudent. Any self-insurance program shall file annually, with 530  
the superintendent of insurance, a report certified by a 531  
competent property and casualty actuary. The superintendent of 532  
insurance shall review such report. If such a self-insurance 533

program has more than a single college or university 534  
participant, all participants shall be provided with the annual 535  
actuarial reports of the program. 536

(3) Establishment of or participation in a captive 537  
insurance company that is licensed to do business in this state, 538  
another state, or a foreign country; 539

(4) Establishment of, or participation in, a joint self- 540  
insurance pool under section 3345.203 of the Revised Code. 541

(C) Insurance coverages under division (B) (1), (2), ~~or~~ 542  
(3), or (4) of this section may include coverage for the defense 543  
or costs of defense or settlement, including attorney's fees, of 544  
any covered person or entity and be paid for from any funds 545  
under the control of the state university or college. 546

(D) Provision of any insurance coverage under divisions 547  
(B) (1) to (3) of this section is not a waiver of any immunity or 548  
defense available to the state university or college or to any 549  
covered person or entity. 550

**Sec. 3345.203.** (A) As used in this section: 551

(1) "Claims expenses" means payment of judgments, 552  
settlement of claims, expense, loss, and damage. 553

(2) "State university or college" has the same meaning as 554  
in section 3345.12 of the Revised Code. 555

(B) Regardless of whether a state university or college 556  
secures insurance coverages under division (B) (1), (2), or (3) 557  
of section 3345.202 of the Revised Code, the board of trustees 558  
of the state university or college may join with other state 559  
universities or colleges in establishing and maintaining a joint 560  
self-insurance pool to do both of the following: 561

(1) Provide for payment of claims expenses that arise, or 562  
are claimed to have arisen, from an act or omission of the state 563  
university or college or any of its employees or other persons 564  
authorized by the board while doing either of the following: 565

(a) Acting in the scope of their employment or official 566  
responsibilities; 567

(b) Being engaged in activities undertaken at the request 568  
or direction, or for the benefit, of the state university or 569  
college. 570

(2) Indemnify or hold harmless the state university's or 571  
college's employees against such loss or damage. 572

The joint self-insurance pool shall be pursuant to a 573  
written agreement and to the extent that the board considers the 574  
pool to be necessary. 575

(C) All of the following apply to a joint self-insurance 576  
pool under this section: 577

(1) The funds shall be reserved as are necessary, in the 578  
exercise of sound and prudent actuarial judgment, to cover 579  
potential state university or college and employee liabilities, 580  
loss, and damage. A report of aggregate amounts so reserved and 581  
aggregate disbursements made from such funds shall be prepared 582  
and maintained in the office of the pool administrator described 583  
in division (C) (2) of this section. The report shall be prepared 584  
and maintained not later than ninety days after the close of the 585  
pool's fiscal year. 586

The report required by this division shall include, but 587  
not be limited to, the aggregate of disbursements made for the 588  
administration of the pool, including claims paid, costs of the 589  
legal representation of state universities or colleges and 590

employees, and fees paid to consultants. The report also shall 591  
be accompanied by a written report of a member of the American 592  
academy of actuaries certifying whether the amounts reserved 593  
conform to the requirements of this division, are computed in 594  
accordance with accepted loss reserving standards, and are 595  
fairly stated in accordance with sound loss reserving 596  
principles. 597

The pool administrator described in division (C) (2) of 598  
this section shall make the report required by this division 599  
available for inspection by any person at all reasonable times 600  
during regular business hours. Upon the request of such person, 601  
the pool administrator shall make copies of the report available 602  
at cost within a reasonable period of time. The report required 603  
by this division is in lieu of the records required by division 604  
(A) of section 149.431 of the Revised Code. 605

(2) The board of trustees establishing a joint self- 606  
insurance pool may award a contract, without the necessity of 607  
competitive bidding, to a pool administrator for purposes of 608  
administration of the joint self-insurance pool. A "pool 609  
administrator" may be any person, political subdivision, limited 610  
liability company organized under Chapter 1705. of the Revised 611  
Code, nonprofit corporation organized under Chapter 1702. of the 612  
Revised Code, or regional council of governments created under 613  
Chapter 167. of the Revised Code. The board shall not enter into 614  
such a contract without full, prior, public disclosure of all 615  
terms and conditions. The disclosure shall include, at a 616  
minimum, a statement listing all representations made in 617  
connection with any possible savings and losses resulting from 618  
the contract, and potential liability of any state university or 619  
college or employee. The proposed contract and statement shall 620  
be disclosed and presented at a meeting of the board of trustees 621

of the state university or college prior to the meeting at which 622  
the board of trustees of the state university or college 623  
authorizes the contract. 624

(3) A joint self-insurance pool shall include a contract 625  
with a member of the American academy of actuaries for the 626  
preparation of the written evaluation of the reserve funds 627  
required under division (C) (1) of this section. 628

(4) A joint self-insurance pool may allocate the costs of 629  
funding the pool among the funds or accounts in the treasuries 630  
of the state universities or colleges on the basis of their 631  
relative exposure and loss experience. A joint self-insurance 632  
program may require any deductible under the program to be paid 633  
from funds or accounts in the treasury of the state university 634  
or college from which a loss was directly attributable. 635

(D) Two or more state universities or colleges may also 636  
authorize the establishment and maintenance of a joint risk- 637  
management program, including but not limited to the employment 638  
of risk managers and consultants, for the purpose of preventing 639  
and reducing the risks covered by insurance, self-insurance, or 640  
joint self-insurance programs. A joint risk-management program 641  
shall not include fidelity, surety, or guarantee bonding. 642

(E) A state university or college is not liable under a 643  
joint self-insurance pool for any amount in excess of amounts 644  
payable pursuant to the written agreement for the participation 645  
of the state university or college in the joint self-insurance 646  
pool. Under a joint self-insurance pool agreement a state 647  
university or college may, to the extent permitted under the 648  
written agreement, assume the risks of any other state 649  
university or college, including the indemnification of its 650  
employees. A joint self-insurance pool, established under this 651

section, is deemed a separate legal entity for the public 652  
purpose of enabling the members of the joint self-insurance pool 653  
to obtain insurance or to provide for a formalized, jointly 654  
administered self-insurance fund for its members. An entity 655  
created pursuant to this section is exempt from all state and 656  
local taxes. 657

(F) (1) In the manner provided by and subject to the 658  
applicable provisions of section 3345.12 of the Revised Code, 659  
any state university or college may issue obligations and may 660  
also issue notes in anticipation of such obligations, pursuant 661  
to a resolution of its board of trustees or other governing body 662  
for the purpose of providing funds to do both of the following: 663

(a) Pay claims expenses, whether by way of a reserve or 664  
otherwise; 665

(b) Pay the state university or college's portion of the 666  
cost of establishing and maintaining a joint self-insurance pool 667  
or to provide for the reserve in a special fund authorized by 668  
division (C) (1) of this section. 669

(2) Sections 9.98 to 9.983 of the Revised Code apply to 670  
bonds or notes authorized under this section. 671

(G) (1) A joint self-insurance pool, in addition to its 672  
powers to provide self-insurance against any and all liabilities 673  
under this chapter, may also include any one or more of the 674  
following forms of property or casualty self-insurance for the 675  
purpose of covering any other liabilities or risks of the 676  
members of the pool: 677

(a) Public general liability, professional liability, or 678  
employee liability; 679

(b) Individual or fleet motor vehicle or automobile 680



liability and protection against other liability and loss 681  
associated with the ownership, maintenance, and use of motor 682  
vehicles; 683

(c) Aircraft liability and protection against other 684  
liability and loss associated with the ownership, maintenance, 685  
and use of aircraft; 686

(d) Loss or damage to property and loss of use and 687  
occupancy of property by fire, lightning, hail, tempest, flood, 688  
earthquake, or snow, explosion, accident, or other risk; 689

(e) Marine, inland transportation and navigation, boiler, 690  
containers, pipes, engines, flywheels, elevators, and machinery; 691

(f) Environmental impairment; 692

(g) Loss or damage by any hazard upon any other risk to 693  
which state universities or colleges are subject, which is not 694  
prohibited by statute or at common law from being the subject of 695  
casualty or property insurance. 696

(2) A joint self-insurance pool is not an insurance 697  
company. Its operation does not constitute doing an insurance 698  
business and is not subject to the insurance laws of this state. 699

(H) A public official or employee of a state university or 700  
college who is or becomes a member of the governing body of a 701  
joint self-insurance pool in which the state university or 702  
college participates is not in violation of any of the following 703  
as a result of the state university or college entering into the 704  
written agreement to participate in the pool or into any 705  
contract with the pool; 706

(1) Division (D) or (E) of section 102.03 of the Revised 707  
Code; 708

<u>(2) Division (C) of section 102.04 of the Revised Code;</u>	709
<u>(3) Section 2921.42 of the Revised Code.</u>	710
<u>(I) This section shall not be construed to affect the</u>	711
<u>ability of any state university or college to self-insure under</u>	712
<u>the authority conferred by any other section of the Revised</u>	713
<u>Code.</u>	714
<u>(J) The establishment or participation in a joint self-</u>	715
<u>insurance pool under this section shall not constitute a waiver</u>	716
<u>of any immunity or defense available to the member state</u>	717
<u>university or college or to any covered entity.</u>	718
<u>(K) (1) Both of the following shall be determined in the</u>	719
<u>court of claims pursuant to section 2743.02 of the Revised Code:</u>	720
<u>(a) Any claims or litigation relating to the</u>	721
<u>administration of a joint self-insurance pool created pursuant</u>	722
<u>to this section, including any immunities or defenses;</u>	723
<u>(b) Any claims relating to the scope of or denial of</u>	724
<u>coverage under that pool or its administration.</u>	725
<u>(2) The pool administrator described in division (C) (2) of</u>	726
<u>this section and its employees, while in the course of</u>	727
<u>administering a joint self-insurance pool under this section,</u>	728
<u>shall:</u>	729
<u>(a) Be deemed to be an instrumentality of the state for</u>	730
<u>the purposes of Chapter 2743. of the Revised Code;</u>	731
<u>(b) Be deemed to be performing a public duty, as defined</u>	732
<u>in section 2743.01 of the Revised Code; and</u>	733
<u>(c) Have the defenses to, and immunities from, civil</u>	734
<u>liability provided in section 2743.02 of the Revised Code.</u>	735

**Sec. 5709.084.** Real and personal property comprising a 736  
convention center that is constructed or, in the case of 737  
personal property, acquired, after January 1, 2010, are exempt 738  
from taxation if the convention center is located in a county 739  
having a population, when construction of the convention center 740  
commences, of more than one million two hundred thousand 741  
according to the most recent federal decennial census, and if 742  
the convention center, or the land upon which the convention 743  
center is situated, is owned or leased by the county. For the 744  
purposes of this section, construction of the convention center 745  
commences upon the earlier of issuance of debt to finance all or 746  
a portion of the convention center, demolition of existing 747  
structures on the site, or grading of the site in preparation 748  
for construction. 749

Real and personal property comprising a convention center 750  
owned by the largest city in a county having a population 751  
greater than seven hundred thousand but less than nine hundred 752  
thousand according to the most recent federal decennial census 753  
is exempt from taxation, regardless of whether the property is 754  
leased to or otherwise operated or managed by a person other 755  
than the city. 756

Real and personal property comprising a convention center 757  
or arena owned by a convention facilities authority in a county 758  
having a population greater than one million according to the 759  
most recent federal decennial census is exempt from taxation, 760  
regardless of whether the property is leased to or otherwise 761  
operated or managed by a person other than the convention 762  
facilities authority, notwithstanding section 351.12 of the 763  
Revised Code. 764

Real and personal property comprising a convention center 765

or arena owned by the largest city in a county having a 766  
population greater than two hundred thirty-five thousand but 767  
less than three hundred thousand according to the most recent 768  
federal decennial census at the time of the construction of the 769  
convention center or arena is exempt from taxation, regardless 770  
of whether the property is leased to or otherwise operated or 771  
managed by a person other than the city. 772

Real and personal property comprising a convention center 773  
or arena owned by the city in which the convention center or 774  
arena is located, and located in a county having a population 775  
greater than five hundred thousand but less than six hundred 776  
thousand according to the most recent federal decennial census 777  
at the time of the construction of the convention center or 778  
arena, is exempt from taxation, regardless of whether the 779  
property is leased to or otherwise operated or managed by a 780  
person other than the city. 781

As used in this section, "convention center" and "arena" 782  
have the same meanings as in section 307.695 of the Revised 783  
Code. 784

**Sec. 5717.04.** This section does not apply to any decision 785  
and order of the board made pursuant to section 5703.021 of the 786  
Revised Code. Any such decision and order shall be conclusive 787  
upon all parties and may not be appealed. 788

The proceeding to obtain a reversal, vacation, or 789  
modification of a decision of the board of tax appeals shall be 790  
by appeal to the supreme court or the court of appeals for the 791  
county in which the property taxed is situate or in which the 792  
taxpayer resides. If the taxpayer is a corporation, then the 793  
proceeding to obtain such reversal, vacation, or modification 794  
shall be by appeal to the supreme court or to the court of 795

appeals for the county in which the property taxed is situate, 796  
or the county of residence of the agent for service of process, 797  
tax notices, or demands, or the county in which the corporation 798  
has its principal place of business. In all other instances, the 799  
proceeding to obtain such reversal, vacation, or modification 800  
shall be by appeal to the court of appeals for Franklin county. 801

Appeals from decisions of the board determining appeals 802  
from decisions of county boards of revision may be instituted by 803  
any of the persons who were parties to the appeal before the 804  
board of tax appeals, by the person in whose name the property 805  
involved in the appeal is listed or sought to be listed, if such 806  
person was not a party to the appeal before the board of tax 807  
appeals, or by the county auditor of the county in which the 808  
property involved in the appeal is located. 809

Appeals from decisions of the board of tax appeals 810  
determining appeals from final determinations by the tax 811  
commissioner of any preliminary, amended, or final tax 812  
assessments, reassessments, valuations, determinations, 813  
findings, computations, or orders made by the commissioner may 814  
be instituted by any of the persons who were parties to the 815  
appeal or application before the board, by the person in whose 816  
name the property is listed or sought to be listed, if the 817  
decision appealed from determines the valuation or liability of 818  
property for taxation and if any such person was not a party to 819  
the appeal or application before the board, by the taxpayer or 820  
any other person to whom the decision of the board appealed from 821  
was by law required to be sent, by the director of budget and 822  
management if the revenue affected by the decision of the board 823  
appealed from would accrue primarily to the state treasury, by 824  
the county auditor of the county to the undivided general tax 825  
funds of which the revenues affected by the decision of the 826

board appealed from would primarily accrue, or by the tax 827  
commissioner. 828

Appeals from decisions of the board upon all other appeals 829  
or applications filed with and determined by the board may be 830  
instituted by any of the persons who were parties to such appeal 831  
or application before the board, by any persons to whom the 832  
decision of the board appealed from was by law required to be 833  
sent, or by any other person to whom the board sent the decision 834  
appealed from, as authorized by section 5717.03 of the Revised 835  
Code. 836

Such appeals shall be taken within thirty days after the 837  
date of the entry of the decision of the board on the journal of 838  
its proceedings, as provided by such section, by the filing by 839  
appellant of a notice of appeal with the court to which the 840  
appeal is taken and the board. If the appeal is of a decision of 841  
the board on an action originally brought under section 5717.01 842  
of the Revised Code, the appellant also shall submit, at the 843  
same time, a copy of the notice of appeal to the county board of 844  
revision and the county auditor. If a timely notice of appeal is 845  
filed by a party, any other party may file a notice of appeal 846  
within ten days of the date on which the first notice of appeal 847  
was filed or within the time otherwise prescribed in this 848  
section, whichever is later. A notice of appeal shall set forth 849  
the decision of the board appealed from and the errors therein 850  
complained of. Proof of the filing of such notice with the board 851  
of tax appeals shall be filed with the court to which the appeal 852  
is being taken. The court in which notice of appeal is first 853  
filed shall have exclusive jurisdiction of the appeal. 854

In all such appeals the commissioner or all persons to 855  
whom the decision of the board appealed from is required by such 856

section to be sent, other than the appellant, shall be made 857  
appellees. Unless waived, notice of the appeal shall be served 858  
upon all appellees by certified mail. The prosecuting attorney 859  
shall represent the county auditor in any such appeal in which 860  
the auditor is a party. If the commissioner is not a party to 861  
the appeal or application before the board, the supreme court or 862  
a court of appeals shall not dismiss an appeal of the board's 863  
decision because of the failure to make the commissioner an 864  
appellee or to serve the notice of appeal to the commissioner as 865  
otherwise required under this section. 866

The board, upon written demand filed by an appellant, 867  
shall within thirty days after the filing of such demand file 868  
with the court to which the appeal is being taken a certified 869  
transcript of the record of the proceedings of the board 870  
pertaining to the decision complained of and the evidence 871  
considered by the board in making such decision. 872

If upon hearing and consideration of such record and 873  
evidence the court decides that the decision of the board 874  
appealed from is reasonable and lawful it shall affirm the same, 875  
but if the court decides that such decision of the board is 876  
unreasonable or unlawful, the court shall reverse and vacate the 877  
decision or modify it and enter final judgment in accordance 878  
with such modification. 879

The clerk of the court shall certify the judgment of the 880  
court to the board, which shall certify such judgment to such 881  
public officials or take such other action in connection 882  
therewith as is required to give effect to the decision. The 883  
"taxpayer" includes any person required to return any property 884  
for taxation. 885

Any party to the appeal shall have the right to appeal 886

from the judgment of the court of appeals on questions of law, 887  
as in other cases. 888

**Sec. 5726.01.** As used in this chapter: 889

(A) "Affiliated group" means a group of two or more 890  
persons with fifty per cent or greater of the value of each 891  
person's ownership interests owned or controlled directly, 892  
indirectly, or constructively through related interests by 893  
common owners during all or any portion of the taxable year, and 894  
the common owners. "Affiliated group" includes, but is not 895  
limited to, any person eligible to be included in a consolidated 896  
elected taxpayer group under section 5751.011 of the Revised 897  
Code or a combined taxpayer group under section 5751.012 of the 898  
Revised Code. 899

(B) "Bank organization" means any of the following: 900

(1) A national bank organized and operating as a national 901  
bank association pursuant to the "National Bank Act," 13 Stat. 902  
100 (1864), 12 U.S.C. 21, et seq.; 903

(2) A federal savings association or federal savings bank 904  
chartered under 12 U.S.C. 1464; 905

(3) A bank, banking association, trust company, savings 906  
and loan association, savings bank, or other banking institution 907  
that is organized or incorporated under the laws of the United 908  
States, any state, or a foreign country; 909

(4) Any corporation organized and operating pursuant to 12 910  
U.S.C. 611, et seq.; 911

(5) Any agency or branch of a foreign bank, as those terms 912  
are defined in 12 U.S.C. 3101;— 913

~~(6) An entity licensed as a small business investment— 914~~



~~company under the "Small Business Investment Act of 1958," 72-~~ 915  
~~Stat. 689, 15 U.S.C. 661, et seq.~~ 916

"Bank organization" does not include an institution 917  
organized under the "Federal Farm Loan Act," 39 Stat. 360 918  
(1916), or a successor of such an institution, a company 919  
chartered under the "Farm Credit Act of 1933," 48 Stat. 257, or 920  
a successor of such a company, an association formed pursuant to 921  
12 U.S.C. 2279c-1, an insurance company, or a credit union. 922

(C) "Call report" means the consolidated reports of 923  
condition and income prescribed by the federal financial 924  
institutions examination council that a person is required to 925  
file with a federal regulatory agency pursuant to 12 U.S.C. 161, 926  
12 U.S.C. 324, or 12 U.S.C. 1817. 927

(D) "Captive finance company" means a person that derived 928  
at least seventy-five per cent of its gross income for the 929  
current taxable year and the two taxable years preceding the 930  
current taxable year from one or more of the following 931  
transactions: 932

(1) Financing transactions with members of its affiliated 933  
group; 934

(2) Financing transactions with or for customers of 935  
products manufactured or sold by a member of its affiliated 936  
group; 937

(3) Financing transactions with or for a distributor or 938  
franchisee that sells, leases, or services a product 939  
manufactured or sold by a member of the person's affiliated 940  
group; 941

(4) Financing transactions with or for a supplier to a 942  
member of the person's affiliated group in connection with the 943

member's manufacturing business;	944
(5) Issuing bonds or other publicly traded debt	945
instruments for the benefit of the affiliated group;	946
(6) Short-term or long-term investments whereby the person	947
invests the cash reserves of the affiliated group and the	948
affiliated group utilizes the proceeds from the investments.	949
For the purposes of division (D) of this section,	950
"financing transaction" means making or selling loans, extending	951
credit, leasing, earning or receiving subvention, including	952
interest supplements and other support costs related thereto, or	953
acquiring, selling, or servicing accounts receivable, notes,	954
loans, leases, debt, or installment obligations that arise from	955
the sale or lease of tangible personal property or the	956
performance of services, and "gross income" has the same meaning	957
as in section 61 of the Internal Revenue Code and includes	958
income from transactions between the captive finance company and	959
other members of its affiliated group.	960
A person that has not been in continuous existence for the	961
two taxable years preceding the current taxable year qualifies	962
as a "captive finance company" for purposes of division (D) of	963
this section if the person derived at least seventy-five per	964
cent of its gross income for the period of its existence from	965
one or more of the transactions described in divisions (D)(1) to	966
(6) of this section.	967
"Captive finance company" does not include a small dollar	968
lender.	969
(E) "Credit union" means a nonprofit cooperative financial	970
institution organized or chartered under the laws of this state,	971
any other state, or the United States.	972

(F) "Diversified savings and loan holding company" has the 973  
same meaning as in 12 U.S.C. 1467a, as that section existed on 974  
January 1, 2012. 975

(G) "Document of creation" means the articles of 976  
incorporation of a corporation, articles of organization of a 977  
limited liability company, registration of a foreign limited 978  
liability company, certificate of limited partnership, 979  
registration of a foreign limited partnership, registration of a 980  
domestic or foreign limited liability partnership, or 981  
registration of a trade name. 982

(H) "Financial institution" means a bank organization, a 983  
holding company of a bank organization, or a nonbank financial 984  
organization, except when one of the following applies: 985

(1) If two or more such entities are consolidated for the 986  
purposes of filing an FR Y-9, "financial institution" means a 987  
group consisting of all entities that are included in the FR Y- 988  
9. 989

(2) If two or more such entities are consolidated for the 990  
purposes of filing a call report, "financial institution" means 991  
a group consisting of all entities that are included in the call 992  
report and that are not included in a group described in 993  
division (H) (1) of this section. 994

(3) If a bank organization is owned directly by a 995  
grandfathered unitary savings and loan holding company or 996  
directly or indirectly by an entity that was a grandfathered 997  
unitary savings and loan holding company on January 1, 2012, 998  
"financial institution" means a group consisting only of that 999  
bank organization and the entities included in that bank 1000  
organization's call report, notwithstanding division (H) (1) or 1001

(2) of this section. 1002

"Financial institution" does not include a diversified 1003  
savings and loan holding company, a grandfathered unitary 1004  
savings and loan holding company, any entity that was a 1005  
grandfathered unitary savings and loan holding company on 1006  
January 1, 2012, or any entity that is not a bank organization 1007  
or owned by a bank organization and that is owned directly or 1008  
indirectly by an entity that was a grandfathered unitary savings 1009  
and loan holding company on January 1, 2012. 1010

(I) "FR Y-9" means the consolidated or parent-only 1011  
financial statements that a holding company is required to file 1012  
with the federal reserve board pursuant to 12 U.S.C. 1844. In 1013  
the case of a holding company required to file both consolidated 1014  
and parent-only financial statements, "FR Y-9" means the 1015  
consolidated financial statements that the holding company is 1016  
required to file. 1017

(J) "Grandfathered unitary savings and loan holding 1018  
company" means an entity described in 12 U.S.C. 1467a(c)(9)(C), 1019  
as that section existed on December 31, 1999. 1020

(K) "Gross receipts" means all items of income, without 1021  
deduction for expenses. If the reporting person for a taxpayer 1022  
is a holding company, "gross receipts" includes all items of 1023  
income reported on the FR Y-9 filed by the holding company. If 1024  
the reporting person for a taxpayer is a bank organization, 1025  
"gross receipts" includes all items of income reported on the 1026  
call report filed by the bank organization. If the reporting 1027  
person for a taxpayer is a nonbank financial organization, 1028  
"gross receipts" includes all items of income reported in 1029  
accordance with generally accepted accounting principles. 1030

(L) "Insurance company" means every corporation, 1031  
association, and society engaged in the business of insurance of 1032  
any character, or engaged in the business of entering into 1033  
contracts substantially amounting to insurance of any character, 1034  
or of indemnifying or guaranteeing against loss or damage, or 1035  
acting as surety on bonds or undertakings. "Insurance company" 1036  
also includes any health insuring corporation as defined in 1037  
section 1751.01 of the Revised Code. 1038

(M) (1) "Nonbank financial organization" means every person 1039  
that is not a bank organization or a holding company of a bank 1040  
organization and that engages in business primarily as a small 1041  
dollar lender. "Nonbank financial organization" does not include 1042  
an institution organized under the "Federal Farm Loan Act," 39 1043  
Stat. 360 (1916), or a successor of such an institution, an 1044  
insurance company, a captive finance company, a credit union, an 1045  
institution organized and operated exclusively for charitable 1046  
purposes within the meaning of section 501(c) (3) of the Internal 1047  
Revenue Code, or a person that facilitates or services one or 1048  
more securitizations for a bank organization, a holding company 1049  
of a bank organization, a captive finance company, or any member 1050  
of the person's affiliated group. 1051

(2) A person is engaged in business primarily as a small 1052  
dollar lender if the person has, for the taxable year, gross 1053  
income from the activities described in division (O) of this 1054  
section that exceeds the person's gross income from all other 1055  
activities. As used in division (M) of this section, "gross 1056  
income" has the same meaning as in section 61 of the Internal 1057  
Revenue Code, and income from transactions between the person 1058  
and the other members of the affiliated group shall be 1059  
eliminated, and any sales, exchanges, and other dispositions of 1060  
commercial paper to persons outside the affiliated group 1061

produces gross income only to the extent the proceeds from such 1062  
transactions exceed the affiliated group's basis in such 1063  
commercial paper. 1064

(N) "Reporting person" means one of the following: 1065

(1) In the case of a financial institution described in 1066  
division (H)(1) of this section, the top-tier holding company 1067  
required to file an FR Y-9. 1068

(2) In the case of a financial institution described in 1069  
division (H)(2) or (3) of this section, the bank organization 1070  
required to file the call report. 1071

(3) In the case of a bank organization or nonbank 1072  
financial organization that is not included in a group described 1073  
in division (H)(1) or (2) of this section, the bank organization 1074  
or nonbank financial organization. 1075

(O) "Small dollar lender" means any person engaged 1076  
primarily in the business of loaning money to individuals, 1077  
provided that the loan amounts do not exceed five thousand 1078  
dollars and the duration of the loans do not exceed twelve 1079  
months. A "small dollar lender" does not include a bank 1080  
organization, credit union, or captive finance company. 1081

(P) "Tax year" means the calendar year for which the tax 1082  
levied under section 5726.02 of the Revised Code is required to 1083  
be paid. 1084

(Q) "Taxable year" means the calendar year preceding the 1085  
year in which an annual report is required to be filed under 1086  
section 5726.03 of the Revised Code. 1087

(R) "Taxpayer" means a financial institution subject to 1088  
the tax levied under section 5726.02 of the Revised Code. 1089

(S) "Total equity capital" means the sum of the common 1090  
stock at par value, perpetual preferred stock and related 1091  
surplus, other surplus not related to perpetual preferred stock, 1092  
retained earnings, accumulated other comprehensive income, 1093  
treasury stock, unearned employee stock ownership plan shares, 1094  
and other equity components of a financial institution. "Total 1095  
equity capital" shall not include any noncontrolling (minority) 1096  
interests as reported on an FR Y-9 or call report, unless such 1097  
interests are in a bank organization or a bank holding company. 1098

(T) "Total Ohio equity capital" means the portion of the 1099  
total equity capital of a financial institution apportioned to 1100  
Ohio pursuant to section 5726.05 of the Revised Code. 1101

(U) "Holding company" does not include a diversified 1102  
savings and loan holding company, a grandfathered unitary 1103  
savings and loan holding company, any entity that was a 1104  
grandfathered unitary savings and loan holding company on 1105  
January 1, 2012, or any entity that is not a bank organization 1106  
or owned by a bank organization and that is owned directly or 1107  
indirectly by an entity that was a grandfathered unitary savings 1108  
and loan holding company on January 1, 2012. 1109

(V) "Securitization" means transferring one or more assets 1110  
to one or more persons and subsequently issuing securities 1111  
backed by the right to receive payment from the asset or assets 1112  
so transferred. 1113

**Sec. 5727.111.** The taxable property of each public 1114  
utility, except a railroad company, and of each interexchange 1115  
telecommunications company shall be assessed at the following 1116  
percentages of true value: 1117

(A) In the case of a rural electric company, fifty per 1118

cent in the case of its taxable transmission and distribution 1119  
property and its energy conversion equipment, and twenty-five 1120  
per cent for all its other taxable property; 1121

(B) In the case of a telephone or telegraph company, 1122  
twenty-five per cent for taxable property first subject to 1123  
taxation in this state for tax year 1995 or thereafter for tax 1124  
years before tax year 2007, and pursuant to division (H) of 1125  
section 5711.22 of the Revised Code for tax year 2007 and 1126  
thereafter, and the following for all other taxable property: 1127

(1) For tax years prior to 2005, eighty-eight per cent; 1128

(2) For tax year 2005, sixty-seven per cent; 1129

(3) For tax year 2006, forty-six per cent; 1130

(4) For tax year 2007 and thereafter, pursuant to division 1131  
(H) of section 5711.22 of the Revised Code. 1132

(C) Twenty-five per cent in the case of (1) a natural gas 1133  
company- or (2) a water-works company for taxable property first 1134  
subject to taxation in this state for tax year 2017 and 1135  
thereafter; 1136

(D) Eighty-eight per cent in the case of a pipe-line 1137  
company, a water-works company for taxable property first 1138  
subject to taxation in this state before tax year 2017, or a 1139  
heating company; 1140

(E) (1) For tax year 2005, eighty-eight per cent in the 1141  
case of the taxable transmission and distribution property of an 1142  
electric company, and twenty-five per cent for all its other 1143  
taxable property; 1144

(2) For tax year 2006 and each tax year thereafter, in the 1145  
case of an electric company, eighty-five per cent in the case of 1146



its taxable transmission and distribution property and its 1147  
energy conversion equipment, and twenty-four per cent for all 1148  
its other taxable property. 1149

(F) (1) Twenty-five per cent in the case of an 1150  
interexchange telecommunications company for tax years before 1151  
tax year 2007; 1152

(2) Pursuant to division (H) of section 5711.22 of the 1153  
Revised Code for tax year 2007 and thereafter. 1154

(G) Twenty-five per cent in the case of a water 1155  
transportation company; 1156

(H) For tax year 2011 and each tax year thereafter in the 1157  
case of an energy company, twenty-four per cent in the case of 1158  
its taxable production equipment, and eighty-five per cent for 1159  
all its other taxable property. 1160

**Sec. 5739.02.** For the purpose of providing revenue with 1161  
which to meet the needs of the state, for the use of the general 1162  
revenue fund of the state, for the purpose of securing a 1163  
thorough and efficient system of common schools throughout the 1164  
state, for the purpose of affording revenues, in addition to 1165  
those from general property taxes, permitted under 1166  
constitutional limitations, and from other sources, for the 1167  
support of local governmental functions, and for the purpose of 1168  
reimbursing the state for the expense of administering this 1169  
chapter, an excise tax is hereby levied on each retail sale made 1170  
in this state. 1171

(A) (1) The tax shall be collected as provided in section 1172  
5739.025 of the Revised Code. The rate of the tax shall be five 1173  
and three-fourths per cent. The tax applies and is collectible 1174  
when the sale is made, regardless of the time when the price is 1175

paid or delivered. 1176

(2) In the case of the lease or rental, with a fixed term 1177  
of more than thirty days or an indefinite term with a minimum 1178  
period of more than thirty days, of any motor vehicles designed 1179  
by the manufacturer to carry a load of not more than one ton, 1180  
watercraft, outboard motor, or aircraft, or of any tangible 1181  
personal property, other than motor vehicles designed by the 1182  
manufacturer to carry a load of more than one ton, to be used by 1183  
the lessee or renter primarily for business purposes, the tax 1184  
shall be collected by the vendor at the time the lease or rental 1185  
is consummated and shall be calculated by the vendor on the 1186  
basis of the total amount to be paid by the lessee or renter 1187  
under the lease agreement. If the total amount of the 1188  
consideration for the lease or rental includes amounts that are 1189  
not calculated at the time the lease or rental is executed, the 1190  
tax shall be calculated and collected by the vendor at the time 1191  
such amounts are billed to the lessee or renter. In the case of 1192  
an open-end lease or rental, the tax shall be calculated by the 1193  
vendor on the basis of the total amount to be paid during the 1194  
initial fixed term of the lease or rental, and for each 1195  
subsequent renewal period as it comes due. As used in this 1196  
division, "motor vehicle" has the same meaning as in section 1197  
4501.01 of the Revised Code, and "watercraft" includes an 1198  
outdrive unit attached to the watercraft. 1199

A lease with a renewal clause and a termination penalty or 1200  
similar provision that applies if the renewal clause is not 1201  
exercised is presumed to be a sham transaction. In such a case, 1202  
the tax shall be calculated and paid on the basis of the entire 1203  
length of the lease period, including any renewal periods, until 1204  
the termination penalty or similar provision no longer applies. 1205  
The taxpayer shall bear the burden, by a preponderance of the 1206

evidence, that the transaction or series of transactions is not 1207  
a sham transaction. 1208

(3) Except as provided in division (A) (2) of this section, 1209  
in the case of a sale, the price of which consists in whole or 1210  
in part of the lease or rental of tangible personal property, 1211  
the tax shall be measured by the installments of that lease or 1212  
rental. 1213

(4) In the case of a sale of a physical fitness facility 1214  
service or recreation and sports club service, the price of 1215  
which consists in whole or in part of a membership for the 1216  
receipt of the benefit of the service, the tax applicable to the 1217  
sale shall be measured by the installments thereof. 1218

(B) The tax does not apply to the following: 1219

(1) Sales to the state or any of its political 1220  
subdivisions, or to any other state or its political 1221  
subdivisions if the laws of that state exempt from taxation 1222  
sales made to this state and its political subdivisions; 1223

(2) Sales of food for human consumption off the premises 1224  
where sold; 1225

(3) Sales of food sold to students only in a cafeteria, 1226  
dormitory, fraternity, or sorority maintained in a private, 1227  
public, or parochial school, college, or university; 1228

(4) Sales of newspapers and sales or transfers of 1229  
magazines distributed as controlled circulation publications; 1230

(5) The furnishing, preparing, or serving of meals without 1231  
charge by an employer to an employee provided the employer 1232  
records the meals as part compensation for services performed or 1233  
work done; 1234

(6) Sales of motor fuel upon receipt, use, distribution, 1235  
or sale of which in this state a tax is imposed by the law of 1236  
this state, but this exemption shall not apply to the sale of 1237  
motor fuel on which a refund of the tax is allowable under 1238  
division (A) of section 5735.14 of the Revised Code; and the tax 1239  
commissioner may deduct the amount of tax levied by this section 1240  
applicable to the price of motor fuel when granting a refund of 1241  
motor fuel tax pursuant to division (A) of section 5735.14 of 1242  
the Revised Code and shall cause the amount deducted to be paid 1243  
into the general revenue fund of this state; 1244

(7) Sales of natural gas by a natural gas company or 1245  
municipal gas utility, of water by a water-works company, or of 1246  
steam by a heating company, if in each case the thing sold is 1247  
delivered to consumers through pipes or conduits, and all sales 1248  
of communications services by a telegraph company, all terms as 1249  
defined in section 5727.01 of the Revised Code, and sales of 1250  
electricity delivered through wires; 1251

(8) Casual sales by a person, or auctioneer employed 1252  
directly by the person to conduct such sales, except as to such 1253  
sales of motor vehicles, watercraft or outboard motors required 1254  
to be titled under section 1548.06 of the Revised Code, 1255  
watercraft documented with the United States coast guard, 1256  
snowmobiles, and all-purpose vehicles as defined in section 1257  
4519.01 of the Revised Code; 1258

(9) (a) Sales of services or tangible personal property, 1259  
other than motor vehicles, mobile homes, and manufactured homes, 1260  
by churches, organizations exempt from taxation under section 1261  
501(c)(3) of the Internal Revenue Code of 1986, or nonprofit 1262  
organizations operated exclusively for charitable purposes as 1263  
defined in division (B)(12) of this section, provided that the 1264

number of days on which such tangible personal property or 1265  
services, other than items never subject to the tax, are sold 1266  
does not exceed six in any calendar year, except as otherwise 1267  
provided in division (B) (9) (b) of this section. If the number of 1268  
days on which such sales are made exceeds six in any calendar 1269  
year, the church or organization shall be considered to be 1270  
engaged in business and all subsequent sales by it shall be 1271  
subject to the tax. In counting the number of days, all sales by 1272  
groups within a church or within an organization shall be 1273  
considered to be sales of that church or organization. 1274

(b) The limitation on the number of days on which tax- 1275  
exempt sales may be made by a church or organization under 1276  
division (B) (9) (a) of this section does not apply to sales made 1277  
by student clubs and other groups of students of a primary or 1278  
secondary school, or a parent-teacher association, booster 1279  
group, or similar organization that raises money to support or 1280  
fund curricular or extracurricular activities of a primary or 1281  
secondary school. 1282

(c) Divisions (B) (9) (a) and (b) of this section do not 1283  
apply to sales by a noncommercial educational radio or 1284  
television broadcasting station. 1285

(10) Sales not within the taxing power of this state under 1286  
the Constitution or laws of the United States or the 1287  
Constitution of this state; 1288

(11) Except for transactions that are sales under division 1289  
(B) (3) (r) of section 5739.01 of the Revised Code, the 1290  
transportation of persons or property, unless the transportation 1291  
is by a private investigation and security service; 1292

(12) Sales of tangible personal property or services to 1293

churches, to organizations exempt from taxation under section 1294  
501(c) (3) of the Internal Revenue Code of 1986, and to any other 1295  
nonprofit organizations operated exclusively for charitable 1296  
purposes in this state, no part of the net income of which 1297  
inures to the benefit of any private shareholder or individual, 1298  
and no substantial part of the activities of which consists of 1299  
carrying on propaganda or otherwise attempting to influence 1300  
legislation; sales to offices administering one or more homes 1301  
for the aged or one or more hospital facilities exempt under 1302  
section 140.08 of the Revised Code; and sales to organizations 1303  
described in division (D) of section 5709.12 of the Revised 1304  
Code. 1305

"Charitable purposes" means the relief of poverty; the 1306  
improvement of health through the alleviation of illness, 1307  
disease, or injury; the operation of an organization exclusively 1308  
for the provision of professional, laundry, printing, and 1309  
purchasing services to hospitals or charitable institutions; the 1310  
operation of a home for the aged, as defined in section 5701.13 1311  
of the Revised Code; the operation of a radio or television 1312  
broadcasting station that is licensed by the federal 1313  
communications commission as a noncommercial educational radio 1314  
or television station; the operation of a nonprofit animal 1315  
adoption service or a county humane society; the promotion of 1316  
education by an institution of learning that maintains a faculty 1317  
of qualified instructors, teaches regular continuous courses of 1318  
study, and confers a recognized diploma upon completion of a 1319  
specific curriculum; the operation of a parent-teacher 1320  
association, booster group, or similar organization primarily 1321  
engaged in the promotion and support of the curricular or 1322  
extracurricular activities of a primary or secondary school; the 1323  
operation of a community or area center in which presentations 1324

in music, dramatics, the arts, and related fields are made in 1325  
order to foster public interest and education therein; the 1326  
production of performances in music, dramatics, and the arts; or 1327  
the promotion of education by an organization engaged in 1328  
carrying on research in, or the dissemination of, scientific and 1329  
technological knowledge and information primarily for the 1330  
public. 1331

Nothing in this division shall be deemed to exempt sales 1332  
to any organization for use in the operation or carrying on of a 1333  
trade or business, or sales to a home for the aged for use in 1334  
the operation of independent living facilities as defined in 1335  
division (A) of section 5709.12 of the Revised Code. 1336

(13) Building and construction materials and services sold 1337  
to construction contractors for incorporation into a structure 1338  
or improvement to real property under a construction contract 1339  
with this state or a political subdivision of this state, or 1340  
with the United States government or any of its agencies; 1341  
building and construction materials and services sold to 1342  
construction contractors for incorporation into a structure or 1343  
improvement to real property that are accepted for ownership by 1344  
this state or any of its political subdivisions, or by the 1345  
United States government or any of its agencies at the time of 1346  
completion of the structures or improvements; building and 1347  
construction materials sold to construction contractors for 1348  
incorporation into a horticulture structure or livestock 1349  
structure for a person engaged in the business of horticulture 1350  
or producing livestock; building materials and services sold to 1351  
a construction contractor for incorporation into a house of 1352  
public worship or religious education, or a building used 1353  
exclusively for charitable purposes under a construction 1354  
contract with an organization whose purpose is as described in 1355

division (B) (12) of this section; building materials and 1356  
services sold to a construction contractor for incorporation 1357  
into a building under a construction contract with an 1358  
organization exempt from taxation under section 501(c) (3) of the 1359  
Internal Revenue Code of 1986 when the building is to be used 1360  
exclusively for the organization's exempt purposes; building and 1361  
construction materials sold for incorporation into the original 1362  
construction of a sports facility under section 307.696 of the 1363  
Revised Code; building and construction materials and services 1364  
sold to a construction contractor for incorporation into real 1365  
property outside this state if such materials and services, when 1366  
sold to a construction contractor in the state in which the real 1367  
property is located for incorporation into real property in that 1368  
state, would be exempt from a tax on sales levied by that state; 1369  
building and construction materials for incorporation into a 1370  
transportation facility pursuant to a public-private agreement 1371  
entered into under sections 5501.70 to 5501.83 of the Revised 1372  
Code; and, until one calendar year after the construction of a 1373  
convention center that qualifies for property tax exemption 1374  
under section 5709.084 of the Revised Code is completed, 1375  
building and construction materials and services sold to a 1376  
construction contractor for incorporation into the real property 1377  
comprising that convention center; 1378

(14) Sales of ships or vessels or rail rolling stock used 1379  
or to be used principally in interstate or foreign commerce, and 1380  
repairs, alterations, fuel, and lubricants for such ships or 1381  
vessels or rail rolling stock; 1382

(15) Sales to persons primarily engaged in any of the 1383  
activities mentioned in division (B) (42) (a), (g), or (h) of this 1384  
section, to persons engaged in making retail sales, or to 1385  
persons who purchase for sale from a manufacturer tangible 1386



personal property that was produced by the manufacturer in 1387  
accordance with specific designs provided by the purchaser, of 1388  
packages, including material, labels, and parts for packages, 1389  
and of machinery, equipment, and material for use primarily in 1390  
packaging tangible personal property produced for sale, 1391  
including any machinery, equipment, and supplies used to make 1392  
labels or packages, to prepare packages or products for 1393  
labeling, or to label packages or products, by or on the order 1394  
of the person doing the packaging, or sold at retail. "Packages" 1395  
includes bags, baskets, cartons, crates, boxes, cans, bottles, 1396  
bindings, wrappings, and other similar devices and containers, 1397  
but does not include motor vehicles or bulk tanks, trailers, or 1398  
similar devices attached to motor vehicles. "Packaging" means 1399  
placing in a package. Division (B) (15) of this section does not 1400  
apply to persons engaged in highway transportation for hire. 1401

(16) Sales of food to persons using supplemental nutrition 1402  
assistance program benefits to purchase the food. As used in 1403  
this division, "food" has the same meaning as in 7 U.S.C. 2012 1404  
and federal regulations adopted pursuant to the Food and 1405  
Nutrition Act of 2008. 1406

(17) Sales to persons engaged in farming, agriculture, 1407  
horticulture, or floriculture, of tangible personal property for 1408  
use or consumption primarily in the production by farming, 1409  
agriculture, horticulture, or floriculture of other tangible 1410  
personal property for use or consumption primarily in the 1411  
production of tangible personal property for sale by farming, 1412  
agriculture, horticulture, or floriculture; or material and 1413  
parts for incorporation into any such tangible personal property 1414  
for use or consumption in production; and of tangible personal 1415  
property for such use or consumption in the conditioning or 1416  
holding of products produced by and for such use, consumption, 1417

or sale by persons engaged in farming, agriculture, 1418  
horticulture, or floriculture, except where such property is 1419  
incorporated into real property; 1420

(18) Sales of drugs for a human being that may be 1421  
dispensed only pursuant to a prescription; insulin as recognized 1422  
in the official United States pharmacopoeia; urine and blood 1423  
testing materials when used by diabetics or persons with 1424  
hypoglycemia to test for glucose or acetone; hypodermic syringes 1425  
and needles when used by diabetics for insulin injections; 1426  
epoetin alfa when purchased for use in the treatment of persons 1427  
with medical disease; hospital beds when purchased by hospitals, 1428  
nursing homes, or other medical facilities; and medical oxygen 1429  
and medical oxygen-dispensing equipment when purchased by 1430  
hospitals, nursing homes, or other medical facilities; 1431

(19) Sales of prosthetic devices, durable medical 1432  
equipment for home use, or mobility enhancing equipment, when 1433  
made pursuant to a prescription and when such devices or 1434  
equipment are for use by a human being. 1435

(20) Sales of emergency and fire protection vehicles and 1436  
equipment to nonprofit organizations for use solely in providing 1437  
fire protection and emergency services, including trauma care 1438  
and emergency medical services, for political subdivisions of 1439  
the state; 1440

(21) Sales of tangible personal property manufactured in 1441  
this state, if sold by the manufacturer in this state to a 1442  
retailer for use in the retail business of the retailer outside 1443  
of this state and if possession is taken from the manufacturer 1444  
by the purchaser within this state for the sole purpose of 1445  
immediately removing the same from this state in a vehicle owned 1446  
by the purchaser; 1447

(22) Sales of services provided by the state or any of its	1448
political subdivisions, agencies, instrumentalities,	1449
institutions, or authorities, or by governmental entities of the	1450
state or any of its political subdivisions, agencies,	1451
instrumentalities, institutions, or authorities;	1452
(23) Sales of motor vehicles to nonresidents of this state	1453
under the circumstances described in division (B) of section	1454
5739.029 of the Revised Code;	1455
(24) Sales to persons engaged in the preparation of eggs	1456
for sale of tangible personal property used or consumed directly	1457
in such preparation, including such tangible personal property	1458
used for cleaning, sanitizing, preserving, grading, sorting, and	1459
classifying by size; packages, including material and parts for	1460
packages, and machinery, equipment, and material for use in	1461
packaging eggs for sale; and handling and transportation	1462
equipment and parts therefor, except motor vehicles licensed to	1463
operate on public highways, used in intraplant or interplant	1464
transfers or shipment of eggs in the process of preparation for	1465
sale, when the plant or plants within or between which such	1466
transfers or shipments occur are operated by the same person.	1467
"Packages" includes containers, cases, baskets, flats, fillers,	1468
filler flats, cartons, closure materials, labels, and labeling	1469
materials, and "packaging" means placing therein.	1470
(25) (a) Sales of water to a consumer for residential use;	1471
(b) Sales of water by a nonprofit corporation engaged	1472
exclusively in the treatment, distribution, and sale of water to	1473
consumers, if such water is delivered to consumers through pipes	1474
or tubing.	1475
(26) Fees charged for inspection or reinspection of motor	1476

vehicles under section 3704.14 of the Revised Code;	1477
(27) Sales to persons licensed to conduct a food service	1478
operation pursuant to section 3717.43 of the Revised Code, of	1479
tangible personal property primarily used directly for the	1480
following:	1481
(a) To prepare food for human consumption for sale;	1482
(b) To preserve food that has been or will be prepared for	1483
human consumption for sale by the food service operator, not	1484
including tangible personal property used to display food for	1485
selection by the consumer;	1486
(c) To clean tangible personal property used to prepare or	1487
serve food for human consumption for sale.	1488
(28) Sales of animals by nonprofit animal adoption	1489
services or county humane societies;	1490
(29) Sales of services to a corporation described in	1491
division (A) of section 5709.72 of the Revised Code, and sales	1492
of tangible personal property that qualifies for exemption from	1493
taxation under section 5709.72 of the Revised Code;	1494
(30) Sales and installation of agricultural land tile, as	1495
defined in division (B) (5) (a) of section 5739.01 of the Revised	1496
Code;	1497
(31) Sales and erection or installation of portable grain	1498
bins, as defined in division (B) (5) (b) of section 5739.01 of the	1499
Revised Code;	1500
(32) The sale, lease, repair, and maintenance of, parts	1501
for, or items attached to or incorporated in, motor vehicles	1502
that are primarily used for transporting tangible personal	1503
property belonging to others by a person engaged in highway	1504

transportation for hire, except for packages and packaging used 1505  
for the transportation of tangible personal property; 1506

(33) Sales to the state headquarters of any veterans' 1507  
organization in this state that is either incorporated and 1508  
issued a charter by the congress of the United States or is 1509  
recognized by the United States veterans administration, for use 1510  
by the headquarters; 1511

(34) Sales to a telecommunications service vendor, mobile 1512  
telecommunications service vendor, or satellite broadcasting 1513  
service vendor of tangible personal property and services used 1514  
directly and primarily in transmitting, receiving, switching, or 1515  
recording any interactive, one- or two-way electromagnetic 1516  
communications, including voice, image, data, and information, 1517  
through the use of any medium, including, but not limited to, 1518  
poles, wires, cables, switching equipment, computers, and record 1519  
storage devices and media, and component parts for the tangible 1520  
personal property. The exemption provided in this division shall 1521  
be in lieu of all other exemptions under division (B) (42) (a) or 1522  
(n) of this section to which the vendor may otherwise be 1523  
entitled, based upon the use of the thing purchased in providing 1524  
the telecommunications, mobile telecommunications, or satellite 1525  
broadcasting service. 1526

(35) (a) Sales where the purpose of the consumer is to use 1527  
or consume the things transferred in making retail sales and 1528  
consisting of newspaper inserts, catalogues, coupons, flyers, 1529  
gift certificates, or other advertising material that prices and 1530  
describes tangible personal property offered for retail sale. 1531

(b) Sales to direct marketing vendors of preliminary 1532  
materials such as photographs, artwork, and typesetting that 1533  
will be used in printing advertising material; and of printed 1534

matter that offers free merchandise or chances to win sweepstake prizes and that is mailed to potential customers with advertising material described in division (B) (35) (a) of this section;

(c) Sales of equipment such as telephones, computers, facsimile machines, and similar tangible personal property primarily used to accept orders for direct marketing retail sales.

(d) Sales of automatic food vending machines that preserve food with a shelf life of forty-five days or less by refrigeration and dispense it to the consumer.

For purposes of division (B) (35) of this section, "direct marketing" means the method of selling where consumers order tangible personal property by United States mail, delivery service, or telecommunication and the vendor delivers or ships the tangible personal property sold to the consumer from a warehouse, catalogue distribution center, or similar fulfillment facility by means of the United States mail, delivery service, or common carrier.

(36) Sales to a person engaged in the business of horticulture or producing livestock of materials to be incorporated into a horticulture structure or livestock structure;

(37) Sales of personal computers, computer monitors, computer keyboards, modems, and other peripheral computer equipment to an individual who is licensed or certified to teach in an elementary or a secondary school in this state for use by that individual in preparation for teaching elementary or secondary school students;

(38) Sales to a professional racing team of any of the	1564
following:	1565
(a) Motor racing vehicles;	1566
(b) Repair services for motor racing vehicles;	1567
(c) Items of property that are attached to or incorporated	1568
in motor racing vehicles, including engines, chassis, and all	1569
other components of the vehicles, and all spare, replacement,	1570
and rebuilt parts or components of the vehicles; except not	1571
including tires, consumable fluids, paint, and accessories	1572
consisting of instrumentation sensors and related items added to	1573
the vehicle to collect and transmit data by means of telemetry	1574
and other forms of communication.	1575
(39) Sales of used manufactured homes and used mobile	1576
homes, as defined in section 5739.0210 of the Revised Code, made	1577
on or after January 1, 2000;	1578
(40) Sales of tangible personal property and services to a	1579
provider of electricity used or consumed directly and primarily	1580
in generating, transmitting, or distributing electricity for use	1581
by others, including property that is or is to be incorporated	1582
into and will become a part of the consumer's production,	1583
transmission, or distribution system and that retains its	1584
classification as tangible personal property after	1585
incorporation; fuel or power used in the production,	1586
transmission, or distribution of electricity; energy conversion	1587
equipment as defined in section 5727.01 of the Revised Code; and	1588
tangible personal property and services used in the repair and	1589
maintenance of the production, transmission, or distribution	1590
system, including only those motor vehicles as are specially	1591
designed and equipped for such use. The exemption provided in	1592

this division shall be in lieu of all other exemptions in 1593  
division (B) (42) (a) or (n) of this section to which a provider 1594  
of electricity may otherwise be entitled based on the use of the 1595  
tangible personal property or service purchased in generating, 1596  
transmitting, or distributing electricity. 1597

(41) Sales to a person providing services under division 1598  
(B) (3) (r) of section 5739.01 of the Revised Code of tangible 1599  
personal property and services used directly and primarily in 1600  
providing taxable services under that section. 1601

(42) Sales where the purpose of the purchaser is to do any 1602  
of the following: 1603

(a) To incorporate the thing transferred as a material or 1604  
a part into tangible personal property to be produced for sale 1605  
by manufacturing, assembling, processing, or refining; or to use 1606  
or consume the thing transferred directly in producing tangible 1607  
personal property for sale by mining, including, without 1608  
limitation, the extraction from the earth of all substances that 1609  
are classed geologically as minerals, production of crude oil 1610  
and natural gas, or directly in the rendition of a public 1611  
utility service, except that the sales tax levied by this 1612  
section shall be collected upon all meals, drinks, and food for 1613  
human consumption sold when transporting persons. Persons 1614  
engaged in rendering services in the exploration for, and 1615  
production of, crude oil and natural gas for others are deemed 1616  
engaged directly in the exploration for, and production of, 1617  
crude oil and natural gas. This paragraph does not exempt from 1618  
"retail sale" or "sales at retail" the sale of tangible personal 1619  
property that is to be incorporated into a structure or 1620  
improvement to real property. 1621

(b) To hold the thing transferred as security for the 1622



performance of an obligation of the vendor;	1623
(c) To resell, hold, use, or consume the thing transferred	1624
as evidence of a contract of insurance;	1625
(d) To use or consume the thing directly in commercial	1626
fishing;	1627
(e) To incorporate the thing transferred as a material or	1628
a part into, or to use or consume the thing transferred directly	1629
in the production of, magazines distributed as controlled	1630
circulation publications;	1631
(f) To use or consume the thing transferred in the	1632
production and preparation in suitable condition for market and	1633
sale of printed, imprinted, overprinted, lithographic,	1634
multilithic, blueprinted, photostatic, or other productions or	1635
reproductions of written or graphic matter;	1636
(g) To use the thing transferred, as described in section	1637
5739.011 of the Revised Code, primarily in a manufacturing	1638
operation to produce tangible personal property for sale;	1639
(h) To use the benefit of a warranty, maintenance or	1640
service contract, or similar agreement, as described in division	1641
(B) (7) of section 5739.01 of the Revised Code, to repair or	1642
maintain tangible personal property, if all of the property that	1643
is the subject of the warranty, contract, or agreement would not	1644
be subject to the tax imposed by this section;	1645
(i) To use the thing transferred as qualified research and	1646
development equipment;	1647
(j) To use or consume the thing transferred primarily in	1648
storing, transporting, mailing, or otherwise handling purchased	1649
sales inventory in a warehouse, distribution center, or similar	1650

facility when the inventory is primarily distributed outside 1651  
this state to retail stores of the person who owns or controls 1652  
the warehouse, distribution center, or similar facility, to 1653  
retail stores of an affiliated group of which that person is a 1654  
member, or by means of direct marketing. This division does not 1655  
apply to motor vehicles registered for operation on the public 1656  
highways. As used in this division, "affiliated group" has the 1657  
same meaning as in division (B) (3) (e) of section 5739.01 of the 1658  
Revised Code and "direct marketing" has the same meaning as in 1659  
division (B) (35) of this section. 1660

(k) To use or consume the thing transferred to fulfill a 1661  
contractual obligation incurred by a warrantor pursuant to a 1662  
warranty provided as a part of the price of the tangible 1663  
personal property sold or by a vendor of a warranty, maintenance 1664  
or service contract, or similar agreement the provision of which 1665  
is defined as a sale under division (B) (7) of section 5739.01 of 1666  
the Revised Code; 1667

(l) To use or consume the thing transferred in the 1668  
production of a newspaper for distribution to the public; 1669

(m) To use tangible personal property to perform a service 1670  
listed in division (B) (3) of section 5739.01 of the Revised 1671  
Code, if the property is or is to be permanently transferred to 1672  
the consumer of the service as an integral part of the 1673  
performance of the service; 1674

(n) To use or consume the thing transferred primarily in 1675  
producing tangible personal property for sale by farming, 1676  
agriculture, horticulture, or floriculture. Persons engaged in 1677  
rendering farming, agriculture, horticulture, or floriculture 1678  
services for others are deemed engaged primarily in farming, 1679  
agriculture, horticulture, or floriculture. This paragraph does 1680

not exempt from "retail sale" or "sales at retail" the sale of 1681  
tangible personal property that is to be incorporated into a 1682  
structure or improvement to real property. 1683

(o) To use or consume the thing transferred in acquiring, 1684  
formatting, editing, storing, and disseminating data or 1685  
information by electronic publishing; 1686

(p) To provide the thing transferred to the owner or 1687  
lessee of a motor vehicle that is being repaired or serviced, if 1688  
the thing transferred is a rented motor vehicle and the 1689  
purchaser is reimbursed for the cost of the rented motor vehicle 1690  
by a manufacturer, warrantor, or provider of a maintenance, 1691  
service, or other similar contract or agreement, with respect to 1692  
the motor vehicle that is being repaired or serviced. 1693

As used in division (B) (42) of this section, "thing" 1694  
includes all transactions included in divisions (B) (3) (a), (b), 1695  
and (e) of section 5739.01 of the Revised Code. 1696

(43) Sales conducted through a coin operated device that 1697  
activates vacuum equipment or equipment that dispenses water, 1698  
whether or not in combination with soap or other cleaning agents 1699  
or wax, to the consumer for the consumer's use on the premises 1700  
in washing, cleaning, or waxing a motor vehicle, provided no 1701  
other personal property or personal service is provided as part 1702  
of the transaction. 1703

(44) Sales of replacement and modification parts for 1704  
engines, airframes, instruments, and interiors in, and paint 1705  
for, aircraft used primarily in a fractional aircraft ownership 1706  
program, and sales of services for the repair, modification, and 1707  
maintenance of such aircraft, and machinery, equipment, and 1708  
supplies primarily used to provide those services. 1709

(45) Sales of telecommunications service that is used 1710  
directly and primarily to perform the functions of a call 1711  
center. As used in this division, "call center" means any 1712  
physical location where telephone calls are placed or received 1713  
in high volume for the purpose of making sales, marketing, 1714  
customer service, technical support, or other specialized 1715  
business activity, and that employs at least fifty individuals 1716  
that engage in call center activities on a full-time basis, or 1717  
sufficient individuals to fill fifty full-time equivalent 1718  
positions. 1719

(46) Sales by a telecommunications service vendor of 900 1720  
service to a subscriber. This division does not apply to 1721  
information services, as defined in division (FF) of section 1722  
5739.01 of the Revised Code. 1723

(47) Sales of value-added non-voice data service. This 1724  
division does not apply to any similar service that is not 1725  
otherwise a telecommunications service. 1726

(48) (a) Sales of machinery, equipment, and software to a 1727  
qualified direct selling entity for use in a warehouse or 1728  
distribution center primarily for storing, transporting, or 1729  
otherwise handling inventory that is held for sale to 1730  
independent salespersons who operate as direct sellers and that 1731  
is held primarily for distribution outside this state; 1732

(b) As used in division (B) (48) (a) of this section: 1733

(i) "Direct seller" means a person selling consumer 1734  
products to individuals for personal or household use and not 1735  
from a fixed retail location, including selling such product at 1736  
in-home product demonstrations, parties, and other one-on-one 1737  
selling. 1738

(ii) "Qualified direct selling entity" means an entity 1739  
selling to direct sellers at the time the entity enters into a 1740  
tax credit agreement with the tax credit authority pursuant to 1741  
section 122.17 of the Revised Code, provided that the agreement 1742  
was entered into on or after January 1, 2007. Neither 1743  
contingencies relevant to the granting of, nor later 1744  
developments with respect to, the tax credit shall impair the 1745  
status of the qualified direct selling entity under division (B) 1746  
(48) of this section after execution of the tax credit agreement 1747  
by the tax credit authority. 1748

(c) Division (B) (48) of this section is limited to 1749  
machinery, equipment, and software first stored, used, or 1750  
consumed in this state within the period commencing June 24, 1751  
2008, and ending on the date that is five years after that date. 1752

(49) Sales of materials, parts, equipment, or engines used 1753  
in the repair or maintenance of aircraft or avionics systems of 1754  
such aircraft, and sales of repair, remodeling, replacement, or 1755  
maintenance services in this state performed on aircraft or on 1756  
an aircraft's avionics, engine, or component materials or parts. 1757  
As used in division (B) (49) of this section, "aircraft" means 1758  
aircraft of more than six thousand pounds maximum certified 1759  
takeoff weight or used exclusively in general aviation. 1760

(50) Sales of full flight simulators that are used for 1761  
pilot or flight-crew training, sales of repair or replacement 1762  
parts or components, and sales of repair or maintenance services 1763  
for such full flight simulators. "Full flight simulator" means a 1764  
replica of a specific type, or make, model, and series of 1765  
aircraft cockpit. It includes the assemblage of equipment and 1766  
computer programs necessary to represent aircraft operations in 1767  
ground and flight conditions, a visual system providing an out- 1768

of-the-cockpit view, and a system that provides cues at least 1769  
equivalent to those of a three-degree-of-freedom motion system, 1770  
and has the full range of capabilities of the systems installed 1771  
in the device as described in appendices A and B of part 60 of 1772  
chapter 1 of title 14 of the Code of Federal Regulations. 1773

(51) Any transfer or lease of tangible personal property 1774  
between the state and JobsOhio in accordance with section 1775  
4313.02 of the Revised Code. 1776

(52) (a) Sales to a qualifying corporation. 1777

(b) As used in division (B) (52) of this section: 1778

(i) "Qualifying corporation" means a nonprofit corporation 1779  
organized in this state that leases from an eligible county 1780  
land, buildings, structures, fixtures, and improvements to the 1781  
land that are part of or used in a public recreational facility 1782  
used by a major league professional athletic team or a class A 1783  
to class AAA minor league affiliate of a major league 1784  
professional athletic team for a significant portion of the 1785  
team's home schedule, provided the following apply: 1786

(I) The facility is leased from the eligible county 1787  
pursuant to a lease that requires substantially all of the 1788  
revenue from the operation of the business or activity conducted 1789  
by the nonprofit corporation at the facility in excess of 1790  
operating costs, capital expenditures, and reserves to be paid 1791  
to the eligible county at least once per calendar year. 1792

(II) Upon dissolution and liquidation of the nonprofit 1793  
corporation, all of its net assets are distributable to the 1794  
board of commissioners of the eligible county from which the 1795  
corporation leases the facility. 1796

(ii) "Eligible county" has the same meaning as in section 1797

307.695 of the Revised Code. 1798

(53) Sales to or by a cable service provider, video 1799  
service provider, or radio or television broadcast station 1800  
regulated by the federal government of cable service or 1801  
programming, video service or programming, audio service or 1802  
programming, or electronically transferred digital audiovisual 1803  
or audio work. As used in division (B) (53) of this section, 1804  
"cable service" and "cable service provider" have the same 1805  
meanings as in section 1332.01 of the Revised Code, and "video 1806  
service," "video service provider," and "video programming" have 1807  
the same meanings as in section 1332.21 of the Revised Code. 1808

(54) Sales of investment metal bullion and investment 1809  
coins. "Investment metal bullion" means any bullion described in 1810  
section 408(m) (3) (B) of the Internal Revenue Code, regardless of 1811  
whether that bullion is in the physical possession of a trustee. 1812  
"Investment coin" means any coin composed primarily of gold, 1813  
silver, platinum, or palladium. 1814

(55) Sales of a digital audio work electronically 1815  
transferred for use in or for delivery through use of a machine 1816  
that accepts direct cash payments or direct payments by a 1817  
financial transaction device to operate and that operates 1818  
primarily for the purpose of providing entertainment or 1819  
amusement, such as a jukebox, music machine, or other similar 1820  
machine. As used in division (B) (55) of this section, "financial 1821  
transaction device" has the same meaning as in section 113.40 of 1822  
the Revised Code. 1823

(C) For the purpose of the proper administration of this 1824  
chapter, and to prevent the evasion of the tax, it is presumed 1825  
that all sales made in this state are subject to the tax until 1826  
the contrary is established. 1827

(D) The levy of this tax on retail sales of recreation and 1828  
sports club service shall not prevent a municipal corporation 1829  
from levying any tax on recreation and sports club dues or on 1830  
any income generated by recreation and sports club dues. 1831

(E) The tax collected by the vendor from the consumer 1832  
under this chapter is not part of the price, but is a tax 1833  
collection for the benefit of the state, and of counties levying 1834  
an additional sales tax pursuant to section 5739.021 or 5739.026 1835  
of the Revised Code and of transit authorities levying an 1836  
additional sales tax pursuant to section 5739.023 of the Revised 1837  
Code. Except for the discount authorized under section 5739.12 1838  
of the Revised Code and the effects of any rounding pursuant to 1839  
section 5703.055 of the Revised Code, no person other than the 1840  
state or such a county or transit authority shall derive any 1841  
benefit from the collection or payment of the tax levied by this 1842  
section or section 5739.021, 5739.023, or 5739.026 of the 1843  
Revised Code. 1844

**Section 2.** That existing sections 117.46, 117.461, 1845  
117.462, 117.463, 117.47, 117.471, 117.472, 122.076, 149.431, 1846  
3333.172, 3333.93, 3345.202, 5709.084, 5717.04, 5726.01, 1847  
5727.111, and 5739.02 of the Revised Code are hereby repealed. 1848

**Section 3.** The amendment of section 3333.93 of the Revised 1849  
Code by this act is not intended to supersede the repeal of that 1850  
section on December 31, 2019, as prescribed by Section 125.10 of 1851  
Sub. H.B. 340 of the 131st General Assembly. 1852

**Section 4.** The amendment by this act of section 5726.01 of 1853  
the Revised Code is intended to be remedial in nature and to 1854  
clarify the law as it existed prior to the enactment of this act 1855  
and shall be construed accordingly. That amendment shall apply 1856  
to tax years beginning on or after January 1, 2014. 1857



**Section 5.** The amendment by this act of section 5739.02 of 1858  
the Revised Code applies beginning on the first day of the first 1859  
month that begins after the effective date of this act. 1860

**Section 6.** (A) As used in this section, "impacted city" 1861  
has the same meaning as in section 1728.01 of the Revised Code. 1862

(B) Notwithstanding the requirement under division (B) of 1863  
section 5709.40 of the Revised Code that an ordinance designate 1864  
the specific public improvements made, to be made, or in the 1865  
process of being made by a municipal corporation that directly 1866  
benefit one or more parcels identified in the ordinance, not 1867  
later than June 30, 2017, the legislative authority of an 1868  
impacted city may include a determination in an ordinance 1869  
adopted under section 5709.40 of the Revised Code that 1870  
satisfactory provision has been made for the public improvement 1871  
needs of the parcels identified in the ordinance and may specify 1872  
other public improvements made, to be made, or in the process of 1873  
being made in the impacted city that do not directly benefit the 1874  
parcels identified in the ordinance but are in support of urban 1875  
redevelopment within the meaning of section 5709.41 of the 1876  
Revised Code. 1877

(C) Not later than September 30, 2017, a New Community 1878  
Authority organized under Chapter 349. of the Revised Code may 1879  
enter into a contract with an impacted city, pursuant to section 1880  
349.13 of the Revised Code, or with the developer of the New 1881  
Community Authority to provide for the payment or reimbursement 1882  
of certain fees, costs, and other expenses associated with 1883  
services rendered by the impacted city or with public 1884  
improvements made, to be made, or in the process of being made 1885  
within the impacted city, including any such services or public 1886  
improvements that are rendered or made outside of the new 1887

community district or that are not part of the Authority's new 1888  
community development program. The New Community Authority may 1889  
make such payments or reimbursements from any income source of 1890  
the Authority, including community development charges. 1891

This division supplements, and is not intended to limit, 1892  
the existing powers of a New Community Authority to enter into 1893  
agreements with an impacted city or the developer of the New 1894  
Community Authority under Chapter 349. of the Revised Code. 1895

(D) This section applies to any proceedings commenced 1896  
after the act's effective date, and, so far as its provisions 1897  
support the actions taken, also applies to proceedings that on 1898  
the effective date are pending, in progress, or completed, 1899  
notwithstanding the applicable law previously in effect or any 1900  
provision to the contrary in a prior resolution, ordinance, 1901  
order, advertisement, notice, or other proceeding. Any 1902  
proceedings pending or in progress on the effective date of this 1903  
act shall be deemed to have been taken in conformity with this 1904  
act. 1905

**Section 7.** The amendment by this act of section 5709.084 1906  
of the Revised Code applies to tax year 2016 and thereafter. 1907  
Notwithstanding section 5715.27 of the Revised Code, an 1908  
application for exemption of an arena owned by a convention 1909  
facilities authority for tax year 2016 may be filed at any time 1910  
before the thirty-first day following the effective date of this 1911  
section. 1912

**Section 8.** That Sections 207.60, 223.10, and 233.10 of 1913  
S.B. 310 of the 131st General Assembly be amended to read as 1914  
follows: 1915

**Sec. 207.60.** CTC CINCINNATI STATE COMMUNITY COLLEGE 1916

Higher Education Improvement Fund (Fund 7034)		1917
C36128 Compton Road Health Center	\$ 500,000	1918
C36130 Hebrew Union - American Jewish Archives	\$ 150,000	1919
C36131 Boys and Girls Hope Home of Cincinnati	\$ 250,000	1920
C36133 Butler Tech and Career Development - Bioscience	\$ 1,000,000	1921 1922
C36135 Student Completion and Career Services One-Stop Center	\$ 3,100,000	1923 1924
C36136 Energy Efficiency and Savings Projects	\$ 1,675,000	1925
C36137 Greater Cincinnati Manufacturing Careers Accelerator Additive Design and Materials Testing Innovations	\$ 1,880,000	1926 1927 1928
<u>C36139 Hamilton County Agricultural Facility</u>	<u>\$ 50,000</u>	1929
<u>Improvements</u>		1930
TOTAL Higher Education Improvement Fund	\$ <del>8,555,000</del>	1931
	<u>8,605,000</u>	1932
TOTAL ALL FUNDS	\$ <del>8,555,000</del>	1933
	<u>8,605,000</u>	1934
<b>Sec. 223.10. DNR DEPARTMENT OF NATURAL RESOURCES</b>		1935
Wildlife Fund (Fund 7015)		1936
C725B0 Access Development	\$ 13,600,000	1937
C725K9 Wildlife Area Building		1938
Development/Renovations	\$ 8,150,000	1939
C725W0 MARCS Equipment	\$ 1,866,087	1940

TOTAL Wildlife Fund	\$	23,616,087	1941
Administrative Building Fund (Fund 7026)			1942
C725D7 MARCS Equipment	\$	5,996,598	1943
C725N7 District Office Renovations	\$	3,000,000	1944
TOTAL Administrative Building Fund	\$	8,996,598	1945
Ohio Parks and Natural Resources Fund (Fund 7031)			1946
C72512 Land Acquisition	\$	475,000	1947
C72549 DNR Facilities Development	\$	1,500,000	1948
C725E1 Local Parks Projects Statewide	\$	5,108,985	1949
C725E5 Project Planning	\$	1,100,938	1950
C725K0 State Park Renovations/Upgrading	\$	11,060,000	1951
C725M0 Dam Rehabilitation	\$	2,550,000	1952
C725N5 Wastewater/Water Systems Upgrades	\$	2,750,000	1953
C725N8 Operations Facilities Development	\$	1,000,000	1954
TOTAL Ohio Parks and Natural Resources Fund	\$	25,544,923	1955
Parks and Recreation Improvement Fund (Fund 7035)			1956
C725A0 State Parks, Campgrounds,			1957
Lodges, Cabins	\$	23,910,514	1958
C725B5 Buckeye Lake Dam Rehabilitation	\$	61,546,960	1959
C725C4 Muskingum River Lock and Dam	\$	3,750,000	1960
C725E2 Local Parks Projects	\$	<del>46,433,500</del>	1961
		<u>46,383,500</u>	1962

C725E6	Project Planning	\$	6,070,285	1963
C725R4	Dam Rehabilitation - Parks	\$	55,425,000	1964
C725R5	Lake White State Park -			1965
	Dam Rehabilitation	\$	27,376,761	1966
C725U4	Water Quality Equipment			1967
	and Projects	\$	7,400,000	1968
TOTAL Parks and Recreation Improvement Fund		\$	<del>231,913,020</del>	1969
			<u>231,863,020</u>	1970
Clean Ohio Trail Fund (Fund 7061)				1971
C72514	Clean Ohio Trail Fund	\$	12,500,000	1972
TOTAL Clean Ohio Trail Fund		\$	12,500,000	1973
Waterways Safety Fund (Fund 7086)				1974
C725A7	Cooperative Funding for			1975
	Boating Facilities	\$	16,750,000	1976
C725N9	Operations Facilities Development	\$	2,300,000	1977
C725Z0	MARCS Equipment	\$	1,511,165	1978
TOTAL Waterways Safety Fund		\$	20,561,165	1979
TOTAL ALL FUNDS		\$	<del>323,131,793</del>	1980
			<u>323,081,793</u>	1981
FEDERAL REIMBURSEMENT				1982
All reimbursements received from the federal government				1983
for any expenditures made pursuant to this section shall be				1984
deposited in the state treasury to the credit of the fund from				1985

which the expenditure originated.	1986
LOCAL PARKS PROJECTS	1987
Of the foregoing appropriation item C725E2, Local Parks	1988
Projects, an amount equal to two per cent of the projects listed	1989
may be used by the Department of Natural Resources for the	1990
administration of local projects, \$4,025,000 shall be used for	1991
the Scioto Peninsula Park and Parking Garage, \$3,500,000 shall	1992
be used for the Lakefront Pedestrian Bridge, \$2,500,000 shall be	1993
used for the Cuyahoga River Franklin Hill Stabilization,	1994
\$2,000,000 shall be used for the Flats East Development,	1995
\$1,200,000 shall be used for the Harley Jones Rotary Memorial	1996
Amphitheater in Bryson Park, \$1,000,000 shall be used for the	1997
South Point Community Pool, \$1,000,000 shall be used for the	1998
Champion Mill Sports Complex Improvements, \$1,000,000 shall be	1999
used for the Bridge to Wendy Park, \$1,000,000 shall be used for	2000
the Franklin Park Conservatory, \$1,000,000 shall be used for the	2001
Worthington Pools Renovation, \$1,000,000 shall be used for the	2002
Lorain County Mill Creek Conservation and Flood Control,	2003
\$1,000,000 shall be used for the Promenade Park and ProMedica	2004
Parking Facility, \$1,000,000 shall be used for the City of	2005
Canton Market Square Enhancement Project, \$1,000,000 shall be	2006
used for The Magnolia Flowering Mills/Stark County Park	2007
district, \$750,000 shall be used for the Gorge Dam Removal,	2008
\$700,000 shall be used for the Todds Fork Trail, \$600,000 shall	2009
be used for the St. Henry Swimming Pool, \$500,000 shall be used	2010
for the Kuenning-Dicke Natural Area Preserve, \$500,000 shall be	2011
used for the West Chester Soccer Complex, \$500,000 shall be used	2012
for the Van Aken District Bicycle and Pedestrian Connections,	2013
\$500,000 shall be used for the Galloway Sports Complex, \$500,000	2014
shall be used for the Scioto Audubon Metro Park Pedestrian	2015
Bridge, \$500,000 shall be used for the Scioto River Park	2016

Development, \$500,000 shall be used for the Dream Field at	2017
Windsor Park Playground, \$500,000 shall be used for the Columbus	2018
Crew Practice Facility, \$500,000 shall be used for the Holmes	2019
County Agricultural Facility Improvements, \$500,000 shall be	2020
used for the City of Sylvania SOMO Project, \$500,000 shall be	2021
used for The White Rhinoceros Barn, \$500,000 shall be used for	2022
the Thornport Buckeye Lake Public Access and Park, \$500,000	2023
shall be used for the Redskin Memorial Park Development,	2024
\$500,000 shall be used for the Warren County Sports Complex,	2025
\$406,000 shall be used for the Bryson Pool Improvements Splash	2026
Park, \$400,000 shall be used for the Cadiz Bike Trail/Public	2027
Infrastructure Connectivity Project, \$400,000 shall be used for	2028
the Cave Lake Dam Safety Modifications, \$400,000 shall be used	2029
for the Preble County Agricultural Facility Improvements,	2030
\$400,000 shall be used for the Nimisila Spillway and Bridge	2031
Demolition and Replacement, \$400,000 shall be used for the Green	2032
Central Park, \$350,000 shall be used for the Rocky River	2033
Bradstreets Landing Park, \$350,000 shall be used for the Little	2034
Miami Scenic Trail, \$350,000 shall be used for the East View	2035
Park Ball Diamonds and Field Improvements, \$300,000 shall be	2036
used for the Schoonover Lake Dam Restoration, \$300,000 shall be	2037
used for the Columbiana County Agricultural Facility	2038
Improvements, \$300,000 shall be used for the Bill Stanton	2039
Community Park Shoreline Enhancement, \$300,000 shall be used for	2040
the Chesapeake Community Building, \$300,000 shall be used for	2041
the Glenford Earthworks Phase III, \$300,000 shall be used for	2042
<del>the Stark Parks Wilderness Center Trail System Wilderness</del>	2043
<u>Center's Facility Enhancement Project</u> , \$250,000 shall be used	2044
for the Carroll County Ohio FFA Camp Muskingum, \$250,000 shall	2045
be used for the Clinton County Agricultural Facility	2046
Improvements, \$250,000 shall be used for the Greenville Downtown	2047
Park, \$250,000 shall be used for the Greenville Harmon Field,	2048

\$250,000 shall be used for the McCutcheon Road Park, \$250,000 2049  
shall be used for the Heritage Rail Trail Extension, \$250,000 2050  
shall be used for the Upper Arlington Shared-Use Path Expansion 2051  
Projects, \$250,000 shall be used for the Tremont Road-Zollinger 2052  
Road Shared-Use Path Connector, \$250,000 shall be used for the 2053  
Hobson Freedom Park: Phase II, \$250,000 shall be used for the 2054  
Blue Ash Summit Park, \$250,000 shall be used for the Pro 2055  
Football Hall of Fame Comprehensive Master Study, \$250,000 shall 2056  
be used for the Cascade Plaza Phase II, \$250,000 shall be used 2057  
for the Richwood Lake Trail, \$250,000 shall be used for the Wren 2058  
Community Building Shelter and Pavilion, \$200,000 shall be used 2059  
for the J.W. Denver Memorial Park, \$200,000 shall be used for 2060  
the Chippewa Creek Headwater Park, \$200,000 shall be used for 2061  
the City of Strongsville Recreation Center, \$200,000 shall be 2062  
used for the Brewing Heritage Trail Segment 1, \$200,000 shall be 2063  
used for the Cincinnati Mill Creek Flood Mitigation/Mill Creek 2064  
Barrier Dam, \$200,000 shall be used for the Southern State 2065  
Community College Pathway, \$200,000 shall be used for the 2066  
Ernsthausen Recreation Center Splash Pad, \$200,000 shall be used 2067  
for the Ohio University Proctorville Walking Path, \$200,000 2068  
shall be used for the Coldwater Recreation Space and 2069  
Amphitheatre, \$200,000 shall be used for the Perry County Home 2070  
Farm, \$200,000 shall be used for the Coppel Soccer Complex 2071  
Improvements, \$200,000 shall be used for the Jungle Junction 2072  
Indoor Playground, \$200,000 shall be used for the Shelby County 2073  
Agricultural Facility Improvements, \$200,000 shall be used for 2074  
the Middle Point Ballpark Improvements, \$175,000 shall be used 2075  
for the Fairfield Township Metro Parks, \$170,000 shall be used 2076  
for the Chamberlin Park Bike/Pedestrian Access Improvements, 2077  
\$150,000 shall be used for the Columbus Topiary Park 2078  
Improvements, \$150,000 shall be used for the Gallipolis City 2079  
Park, \$150,000 shall be used for the Cincinnati Ault Park, 2080



\$150,000 shall be used for the Green Township Hike/Bike Trail, 2081  
\$150,000 shall be used for the Kenton Baseball Park Lighting 2082  
Improvements, \$150,000 shall be used for the Kamp Dovetail, 2083  
\$150,000 shall be used for the Avon Lake Veterans Park, \$150,000 2084  
shall be used for the Marion Tallgrass Trail, \$149,000 shall be 2085  
used for the Ohio City Recreation Facility, \$125,000 shall be 2086  
used for the Cleveland Cultural Gardens, \$125,000 shall be used 2087  
for the Village of Fort Recovery Community Park, \$125,000 shall 2088  
be used for the Delphos Community Pool and Splash Park, \$100,000 2089  
shall be used for the Auglaize County Agricultural Facility 2090  
Improvements, \$100,000 shall be used for the Clarksville 2091  
Upground Reservoir Safety Upgrades, \$100,000 shall be used for 2092  
the Little Hearts Big Smiles All Children's Playground, \$100,000 2093  
shall be used for The Wilds Educational Animal Display, \$80,000 2094  
shall be used for the Rockford Shane's Park Playground 2095  
Equipment, \$75,000 shall be used for the City of Parma Park 2096  
Improvements, \$75,000 shall be used for the Deerasic Park 2097  
Whitetail Deer Museum and Educational Center, \$75,000 shall be 2098  
used for the Stoll Lane Park Redevelopment, \$75,000 shall be 2099  
used for the Montpelier Park Barn Roof Replacement, \$67,500 2100  
shall be used for the Waddell Park Public Swimming Pool 2101  
Renovation, \$60,000 shall be used for the Loveland McCoy Park 2102  
Improvements, \$55,000 shall be used for the Columbia Township 2103  
Community Natural Park, \$50,000 shall be used for the Columbiana 2104  
County Beaver Creek Wildlife Education Center, \$50,000 shall be 2105  
used for the Hicksville Splash Pad, ~~\$50,000 shall be used for~~ 2106  
~~the Hamilton County Agricultural Facility Improvements,~~ \$50,000 2107  
shall be used for the City of Marion Ball Field Complex, \$50,000 2108  
shall be used for the City of Fremont Basketball Court Upgrades 2109  
(Roger Young Park), \$50,000 shall be used for the Upper Sandusky 2110  
Bicentennial Park Project, \$45,000 shall be used for the Noble 2111  
County Happy Time Pool, \$45,000 shall be used for the Lebanon 2112

Bike Park, \$40,000 shall be used for the Blanchester Playground, 2113  
 \$40,000 shall be used for the Beaver Park Sports Field, \$40,000 2114  
 shall be used for the City of Tiffin City Park Upgrades, \$30,000 2115  
 shall be used for the London Municipal Pool, \$20,000 shall be 2116  
 used for the Waverly Canal Park, and \$11,000 shall be used for 2117  
 the Washington Township Lake Stabilization Project. 2118

**Sec. 233.10. DYS DEPARTMENT OF YOUTH SERVICES** 2119

Juvenile Correctional Building Fund (Fund 7028) 2120

C47001 Fire Suppression, Safety, and Security \$ 4,867,980 2121

C47002 General Institutional Renovations \$ 5,191,659 2122

C47003 Community Rehabilitation Centers \$ 4,050,086 2123

C47007 Local Juvenile Detention Centers \$ 4,640,475 2124

C47022 Building Additions - Circleville 2125

Juvenile Correctional Facility \$ 10,683,000 2126

C47023 Housing and Programs - Special Needs \$ 5,212,230 2127

~~C47024 First Step Recovery Expansion \$ 100,000~~ 2128

TOTAL Juvenile Correctional Building Fund \$ ~~34,745,430~~ 2129

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34,645,430 2130

TOTAL ALL FUNDS \$ ~~34,745,430~~ 2131

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34,645,430 2132

**Section 9.** That existing Sections 207.60, 223.10, and 2133  
 233.10 of S.B. 310 of the 131st General Assembly is hereby 2134  
 repealed. 2135

**Section 10.** All items in this section are hereby 2136  
 appropriated as designated out of any moneys in the state 2137

treasury to the credit of the designated fund. For all 2138  
appropriations made in this act, those in the first column are 2139  
for fiscal year 2016 and those in the second column are for 2140  
fiscal year 2017. The appropriations made in this act are in 2141  
addition to any other appropriations made for the FY 2016-FY 2142  
2017 biennium. 2143

DPS DEPARTMENT OF PUBLIC SAFETY 2144

Dedicated Purpose Fund Group 2145

5TJ0 763603 Security Grants \$0 \$7,345,000 2146

TOTAL DPF Dedicated Purpose Fund \$0 \$7,345,000 2147

Group 2148

TOTAL ALL BUDGET FUND GROUPS \$0 \$7,345,000 2149

SECURITY GRANTS 2150

(A) The foregoing appropriation item 763603, Security 2151  
Grants, shall be used to make competitive grants of up to 2152  
\$100,000 to nonprofit organizations for eligible security 2153  
improvements that assist the organization in preventing, 2154  
preparing for, or responding to acts of terrorism. 2155

(B) The Emergency Management Agency of the Department of 2156  
Public Safety shall administer and award the grants. The Agency 2157  
shall establish procedures and forms by which applicants may 2158  
apply for a grant, a competitive process for ranking applicants 2159  
and awarding the grants, and procedures for distributing grants 2160  
to recipients. The procedures shall require each applicant to do 2161  
all of the following: 2162

(1) Identify and substantiate prior threats or attacks by 2163  
a terrorist organization, network, or cell against the nonprofit 2164

organization;	2165
(2) Indicate the symbolic or strategic value of one or more sites that renders the site a possible target of terrorism;	2166 2167
(3) Discuss potential consequences to the organization if the site is damaged, destroyed, or disrupted by a terrorist;	2168 2169
(4) Describe how the grant will be used to integrate organizational preparedness with broader state and local preparedness efforts;	2170 2171 2172
(5) Submit a vulnerability assessment conducted by experienced security, law enforcement, or military personnel and a description of how the grant award will be used to address the vulnerabilities identified in the assessment.	2173 2174 2175 2176
The Agency shall consider all of the above factors in evaluating grant applications.	2177 2178
(C) Any grant submission described in division (I) of section 3313.536 of the Revised Code or 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.	2179 2180 2181 2182 2183
(D) The Emergency Management Agency may use up to two and one-half per cent of the total amount appropriated to administer the program, a portion of which may be used to pay costs incurred by the Department of Public Safety to provide security-related or specialized assistance in reviewing vulnerability assessments and prioritizing grant applications.	2184 2185 2186 2187 2188 2189
(E) As used in this section:	2190
(1) "Eligible security improvements" means any of the following:	2191 2192

(a) Physical security enhancement equipment or inspection 2193  
and screening equipment included on the Authorized Equipment 2194  
List published by the United States Department of Homeland 2195  
Security; 2196

(b) Attendance fees and associated materials, supplies, 2197  
and equipment costs for security-related training courses and 2198  
programs regarding the protection of critical infrastructure and 2199  
key resources, physical and cyber security, target hardening, or 2200  
terrorism awareness or preparedness. Personnel and travel costs 2201  
associated with training shall not be considered an eligible 2202  
expense of the grant. 2203

(2) "Nonprofit organization" means a corporation, 2204  
association, group, institution, society, or other organization 2205  
that is exempt from federal income taxation under section 501(c) 2206  
(3) of the "Internal Revenue Code of 1986," 100 Stat. 2085, 26 2207  
U.S.C. 501(c) (3), as amended. 2208

(F) An amount equal to the unexpended, unencumbered 2209  
balance of the foregoing appropriation item 763603, Security 2210  
Grants, at the end of fiscal year 2017 is hereby reappropriated 2211  
for the same purpose in fiscal year 2018. 2212

**Section 11.** Within the limits set forth in this act, the 2213  
Director of Budget and Management shall establish accounts 2214  
indicating the source and amount of money for each appropriation 2215  
made in this act and shall determine the form and manner in 2216  
which appropriation accounts shall be maintained. Expenditures 2217  
from appropriations contained in this act shall be accounted for 2218  
as though made in Am. Sub. H.B. 64 of the 131st General 2219  
Assembly. 2220

The appropriations made in this act are subject to all 2221

provisions of Am. Sub. H.B. 64 of the 131st General Assembly 2222  
that are generally applicable to such appropriations. 2223

**Section 12.** On the effective date of this section, or as 2224  
soon as possible thereafter, the Director of Budget and 2225  
Management shall transfer \$7,345,000 cash from the Public School 2226  
Building Fund (Fund 7021) to the Security Grants Fund (Fund 2227  
5TJ0), which is hereby created in the state treasury. 2228

**Section 13.** That Section 287.10 of Am. Sub. S.B. 260 of 2229  
the 131st General Assembly, as amended by Sub. H.B. 390 and S.B. 2230  
310, both of the 131st General Assembly, be amended to read as 2231  
follows: 2232

**Sec. 287.10. FCC FACILITIES CONSTRUCTION COMMISSION 2233**

Reappropriations 2234

Capital Donations Fund (Fund 5A10) 2235

C230E2 Capital Donations \$ 1,004,929 2236

TOTAL Capital Donations Fund \$ 1,004,929 2237

Lottery Profits Education Fund (Fund 7017) 2238

C23014 Classroom Facilities Assistance 2239

Program - Lottery Profits \$ 377,991 2240

TOTAL Lottery Profits Education Fund \$ 377,991 2241

Public School Building Fund (Fund 7021) 2242

C23001 Public School Buildings \$ 78,377,788 2243

C23004 Exceptional Needs \$ 1,440,286 2244

C23008 Emergency School Building Assistance \$ 9,685,579 2245

~~C230V9 School Security Grants \$ 7,345,000 2246~~

C230W4	Community School Classroom Facilities		2247
	Assistance	\$ 25,000,000	2248
TOTAL Public School Building Fund		\$ <del>121,848,653</del>	2249
		<u>114,506,653</u>	2250
Administrative Building Fund (Fund 7026)			2251
C23016	Energy Conservation Project	\$ 2,462,389	2252
C230E3	Hazardous Substance Abatement	\$ 687,462	2253
C230E4	Americans with Disabilities Act	\$ 834,239	2254
C230E5	State Agency Planning/Assessment	\$ 500,000	2255
TOTAL Administrative Building Fund		\$ 4,484,090	2256
Cultural and Sports Facilities Building Fund (Fund 7030)			2257
C23022	Woodward Opera House Renovation	\$ 1,300,000	2258
C23028	OHS - Basic Renovations and Emergency		2259
	Repairs	\$ 242,214	2260
C23029	OHS - Buffington Island State Memorial	\$ 33,475	2261
C23033	OHS - Stowe House State Memorial	\$ 270,000	2262
C23036	The Anchorage	\$ 50,000	2263
C23037	Galion Historic Big Four Depot		2264
	Restoration	\$ 200,000	2265
C23039	Malinta Historical Society Caboose		2266
	Exhibit	\$ 6,000	2267
C23041	Aurora Outdoor Amphitheatre	\$ 50,000	2268

C23045	OHS - Lockington Locks Stabilization	\$ 358,900	2269
C23048	First Lunar Flight Project	\$ 25,000	2270
C23050	The Octagon House	\$ 100,000	2271
C23051	Paul Brown Museum	\$ 75,000	2272
C23052	Little Brown Jug Facility Improvements	\$ 50,000	2273
C23053	Applecreek Historical Society	\$ 50,000	2274
C23054	Bucyrus Historic Depot Renovations	\$ 30,000	2275
C23055	Portland Civil War Museum and Historical Displays	\$ 25,000	2276 2277
C23059	Lake Erie Nature and Science Center	\$ 300,000	2278
C23060	Hallsville Historical Society	\$ 100,000	2279
C23061	Madeira Historical Society/Miller House	\$ 60,000	2280
C23062	Village of Edinburg Veterans Memorial	\$ 35,000	2281
C23064	BalletTech	\$ 200,000	2282
C23065	Rickenbacker Boyhood Home	\$ 139,000	2283
C23066	Variety Theater	\$ 85,000	2284
C23067	Belle's Opera House Improvements	\$ 50,000	2285
C23068	Huntington Playhouse	\$ 40,000	2286
C23069	Cambridge Performing Arts Center	\$ 37,500	2287
C23072	Madisonville Arts Center of Hamilton County	\$ 36,000	2288 2289
C23073	Marietta Citizens Armory Cultural		2290



	Center	\$ 200,000	2291
C23098	Twin City Opera House	\$ 400,000	2292
C230C7	OHS - Statewide Site Exhibit		2293
	Renovations	\$ 50,000	2294
C230F2	Second Century Project	\$ 200,000	2295
C230F4	The Gordon, Hauss, Folk Company Mill	\$ 250,000	2296
C230F5	Thatcher Temple Art Building	\$ 37,500	2297
C230F6	Fitton Center for Creative Arts	\$ 100,000	2298
C230F8	Gammon House Improvements	\$ 75,000	2299
C230F9	Clark State Community College		2300
	Performing Arts Center	\$ 275,000	2301
C230G1	Murphy Theatre	\$ 26,185	2302
C230G3	Public artPARK	\$ 200,000	2303
C230G6	Rainey Institute - Safe Parking	\$ 125,000	2304
C230G7	Ukrainian Museum - Archives	\$ 125,000	2305
C230G8	Cleveland African-American Museum		2306
	Restoration and Expansion	\$ 150,000	2307
C230G9	Great Lakes Science Center Omnimax		2308
	Theatre	\$ 500,000	2309
C230H2	Cozad Bates House	\$ 365,131	2310
C230H3	Beck Center	\$ 402,349	2311
C230J4	Cleveland Museum of Natural History	\$ 2,500,000	2312

C230J5	Phillis Wheatley - Hunter's Cove House	\$ 350,000	2313
C230J6	West Side Market Renovation	\$ 500,000	2314
C230J7	Cardinal Center	\$ 75,000	2315
C230K3	African-American Legacy Project	\$ 75,000	2316
C230K4	Ohio Glass Museum Furnace System	\$ 4,267	2317
C230K6	Victoria Opera House Restoration		2318
	Phase 2	\$ 30,000	2319
C230K8	Sherman House Museum	\$ 35,000	2320
C230L3	Harmony Project	\$ 300,000	2321
C230L4	CCAD Cinematic Arts and Motion Capture		2322
	Studio and Auditorium	\$ 750,000	2323
C230L7	Sauder Village - 1920 Homestead	\$ 131,274	2324
C230L8	Fulton County Visitor and Heritage		2325
	Center	\$ 1,000,000	2326
C230M3	Chardon Lyric Theatre	\$ 50,000	2327
C230M5	Incline Theater Project	\$ 550,000	2328
C230M7	Hamilton County Memorial Hall	\$ 2,000,000	2329
C230M8	Cincinnati Zoo	\$ 2,000,000	2330
C230M9	Union Terminal Restoration	\$ 5,000,000	2331
C230N1	Cincinnati Music Hall Revitalization	\$ 5,000,000	2332
C230N2	Kan Du Community Arts Center	\$ 520,000	2333
C230N4	Appalachian Forest Museum	\$ 100,000	2334

C230N5	Logan Theater	\$ 25,000	2335
C230N6	Willard Train Viewing Platform	\$ 50,000	2336
C230P3	Sterling Theater Revitalization Project	\$ 200,000	2337
C230P6	Avon Isle Renovation Phase 2	\$ 82,775	2338
C230P7	Oberlin Gasholder Building/Underground		2339
	Railroad Center	\$ 200,000	2340
C230Q1	Imagination Station Improvements	\$ 695,000	2341
C230Q3	Columbus Zoo and Aquarium	\$ 1,000,000	2342
C230Q4	Toledo Repertoire Theatre	\$ 150,000	2343
C230Q8	Stambaugh Auditorium	\$ 500,000	2344
C230R1	Bradford Rail Museum	\$ 275,000	2345
C230R5	Wright Company Factory Project	\$ 250,000	2346
C230R8	National Ceramic Museum and Heritage		2347
	Center Renovation	\$ 100,000	2348
C230S1	Tecumseh Theater - Opera House		2349
	Restoration	\$ 140,000	2350
C230S2	Perry County Historical and Cultural		2351
	Arts Center	\$ 341,600	2352
C230S5	Lucy Webb Hayes Heritage Center		2353
	Exterior Replacement and Restoration	\$ 100,000	2354
C230S6	Pumphouse Center for the Arts	\$ 130,000	2355
C230S8	Pro Football Hall of Fame	\$ 10,000,000	2356

C230S9	Park Theater Renovation	\$ 159,078	2357
C230T1	Akron Civic Theater	\$ 530,261	2358
C230T2	John Brown House and Grounds	\$ 50,000	2359
C230T5	Mason Historical Society	\$ 350,000	2360
C230T6	Cincinnati Zoo - Big Cat Facility	\$ 1,000,000	2361
C230T9	Pemberville Opera House Elevator		2362
	Project	\$ 220,000	2363
C230U3	DeYor Performing Arts Center	\$ 100,000	2364
C230X7	Elyria Pioneer Arts Plaza	\$ 300,000	2365
C230X8	Riverside Veterans Memorial	\$ 15,000	2366
TOTAL Cultural and Sports Facilities Building Fund		\$ 45,363,509	2367
School Building Program Assistance Fund (Fund 7032)			2368
C23002	School Building Program Assistance	\$ 249,369,425	2369
C23005	Exceptional Needs	\$ 5,402,528	2370
C23010	Vocation Facilities Assistance Program	\$ 2,660,326	2371
C23011	Corrective Action Program Grants	\$ 21,082,454	2372
TOTAL School Building Program Assistance Fund		\$ 278,514,733	2373
TOTAL ALL FUNDS		\$ <del>451,593,905</del>	2374
		<u>444,248,905</u>	2375

ELYRIA PIONEER ARTS PLAZA 2376

The amount reappropriated for the foregoing appropriation 2377

item C230X7, Elyria Pioneer Arts Plaza, is the unencumbered and 2378

unallotted balance as of June 30, 2016, in appropriation item 2379

C23040, Broad Street Historical Renovation.	2380
RIVERSIDE VETERANS MEMORIAL	2381
The amount reappropriated for the foregoing appropriation	2382
item C230X8, Riverside Veterans Memorial, is the unencumbered	2383
and unallotted balance as of June 30, 2016, in appropriation	2384
item C23070, Mohawk Veterans' Memorial.	2385
SCHOOL BUILDING PROGRAM ASSISTANCE	2386
The amount reappropriated for the foregoing appropriation	2387
item C23002, School Building Program Assistance, is the	2388
unencumbered and unallotted balance as of June 30, 2016, in	2389
appropriation item C23002, School Building Program Assistance,	2390
plus the unencumbered and unallotted balance as of June 30,	2391
2016, in appropriation item C23019, College Prep Boarding School	2392
Facility.	2393
CORRECTIVE ACTION PROGRAM GRANTS	2394
The foregoing appropriation item C23011, Corrective Action	2395
Program Grants, may be used to provide funding to bring	2396
facilities up to Ohio School Design Manual standards for a	2397
project funded pursuant to sections 3318.01 to 3318.20 or	2398
3318.40 to 3318.45 of the Revised Code for the correction of	2399
work that is found after occupancy of the facility to be	2400
defective, or to have been omitted. Funding shall only be	2401
provided for work if the impacted school district notifies the	2402
Executive Director of the Ohio School Facilities Commission	2403
within five years after occupancy of the facility for which the	2404
district seeks the funding. The Commission may provide funding	2405
assistance necessary to take corrective measures after	2406
evaluating defective or omitted work. If the work to be	2407
corrected or remediated is part of a project not yet completed,	2408

the Commission may amend the project agreement to increase the 2409  
project budget and use corrective action funding to provide the 2410  
state portion of the amendment. If the work to be corrected or 2411  
remediated was part of a completed project and funds were 2412  
retained or transferred pursuant to division (C) of section 2413  
3318.12 of the Revised Code, the Commission may enter into a new 2414  
agreement to address the necessary corrective action. The 2415  
Commission shall assess responsibility for the defective or 2416  
omitted work and seek cost recovery from responsible parties, if 2417  
applicable. Any funds recovered shall be applied first to the 2418  
district portion of the cost of the corrective action. Any 2419  
remaining funds shall be applied to the state portion and 2420  
deposited into the School Building Program Assistance Fund (Fund 2421  
7032). 2422

HAZARDOUS SUBSTANCE ABATEMENT IN STATE FACILITIES 2423

The foregoing appropriation item C230E3, Hazardous 2424  
Substance Abatement, shall be used to fund the removal of 2425  
asbestos, PCB, radon gas, and other contamination hazards from 2426  
state facilities. 2427

Prior to the release of funds for asbestos abatement, the 2428  
Ohio Facilities Construction Commission shall review proposals 2429  
from state agencies to use these funds for asbestos abatement 2430  
projects based on criteria developed by the Ohio Facilities 2431  
Construction Commission. Upon a determination by the Ohio 2432  
Facilities Construction Commission that the requesting agency 2433  
cannot fund the asbestos abatement project or other toxic 2434  
materials removal through existing capital and operating 2435  
appropriations, the Commission may request the release of funds 2436  
for such projects by the Controlling Board. State agencies 2437  
intending to fund asbestos abatement or other toxic materials 2438

removal through existing capital and operating appropriations 2439  
shall notify the Executive Director of the Ohio Facilities 2440  
Construction Commission of the nature and scope prior to 2441  
commencing the project. 2442

Only agencies that have received appropriations for 2443  
capital projects from the Administrative Building Fund (Fund 2444  
7026) are eligible to receive funding from this item. Public 2445  
school districts are not eligible. 2446

ENERGY CONSERVATION PROJECT 2447

The foregoing appropriation item C23016, Energy 2448  
Conservation Project, shall be used to perform energy 2449  
conservation renovations, including the United States 2450  
Environmental Protection Agency's Energy Star Program, in state- 2451  
owned facilities. Prior to the release of funds for renovation, 2452  
state agencies shall have performed a comprehensive energy audit 2453  
for each project. The Ohio Facilities Construction Commission 2454  
shall review and approve proposals from state agencies to use 2455  
these funds for energy conservation. Public school districts and 2456  
state-supported and state-assisted institutions of higher 2457  
education are not eligible for funding from this item. 2458

IMPLEMENTATION OF AMERICANS WITH DISABILITIES ACT 2459

The foregoing appropriation item C230E4, Americans with 2460  
Disabilities Act, shall be used to renovate state-owned 2461  
facilities to provide access for physically disabled persons in 2462  
accordance with Title II of the Americans with Disabilities Act. 2463

Prior to the release of funds for renovation, state 2464  
agencies shall perform self-evaluations of state-owned 2465  
facilities identifying barriers to access to service. State 2466  
agencies shall prioritize access barriers and develop a 2467

transition plan for the removal of these barriers. The Ohio 2468  
Facilities Construction Commission shall review proposals from 2469  
state agencies to use these funds for Americans with 2470  
Disabilities Act renovations. 2471

Only agencies that have received appropriations for 2472  
capital projects from the Administrative Building Fund (Fund 2473  
7026) are eligible to receive funding from this item. Public 2474  
school districts are not eligible. 2475

**Section 14.** That existing Section 287.10 of Am. Sub. S.B. 2476  
260 of the 131st General Assembly, as amended by Sub. H.B. 290 2477  
and S.B. 310, both of the 131st General Assembly, is hereby 2478  
repealed. 2479

**Section 15.** That Section 369.453 of Am. Sub. H.B. 64 of 2480  
the 131st General Assembly be amended to read as follows: 2481

**Sec. 369.453.** REGIONAL PARTNERSHIP AND TRAINING CENTER 2482

The foregoing appropriation item 235620, Regional 2483  
Partnership and Training Center, shall be used by Ohio 2484  
University Southern in Ironton, Shawnee State University, the 2485  
University of Rio Grande, and Southern State Community College 2486  
to establish the Higher Education Regional Partnership and 2487  
Training Center at the Point Industrial Park to bring necessary 2488  
technical degree and training programs to Lawrence County and 2489  
the surrounding region. Southern State Community College shall 2490  
act as the fiscal agent for these funds. 2491

**Section 16.** That existing Section 369.453 of Am. Sub. H.B. 2492  
64 of the 131st General Assembly is hereby repealed. 2493

**Section 17.** That Section 369.10 of Am. Sub. H.B. 64 of the 2494  
131st General Assembly, as most recently amended by Sub. H.B. 2495  
391 of the 131st General Assembly, be amended to read as 2496



follows:					2497
	<b>Sec. 369.10.</b>	BOR DEPARTMENT OF HIGHER EDUCATION			2498
	General Revenue Fund				2499
GRF	235321	Operating Expenses	\$ 5,377,193	\$ 5,377,193	2500
GRF	235402	Sea Grants	\$ 299,250	\$ 299,250	2501
GRF	235406	Articulation	\$ 2,000,000	\$ 2,000,000	2502
		and Transfer			2503
GRF	235408	Midwest Higher	\$ 115,000	\$ 115,000	2504
		Education Compact			2505
GRF	235414	State Grants and	\$ 830,180	\$ 830,180	2506
		Scholarship			2507
		Administration			2508
GRF	235417	eStudent Services	\$ 2,532,688	\$ 2,532,688	2509
GRF	235428	Appalachian New	\$ 1,500,000	\$ 1,500,000	2510
		Economy Partnership			2511
GRF	235438	Choose Ohio First	\$ 16,665,114	\$ 16,665,114	2512
		Scholarship			2513
GRF	235443	Adult Basic and	\$ 7,402,416	\$ 7,372,416	2514
		Literacy Education			2515
		- State			2516
GRF	235444	Ohio Technical Centers	\$ 16,817,547	\$ 16,817,547	2517
GRF	235474	Area Health Education	\$ 900,000	\$ 900,000	2518

		Centers Program			2519
		Support			2520
GRF	235483	Technology Integration	\$ 378,598	\$ 378,598	2521
		and Professional			2522
		Development			2523
GRF	235492	Campus Safety	\$ 2,000,000	\$ 0	2524
		and Training			2525
GRF	235501	State Share	\$ 1,903,285,144	\$ 1,979,416,550	2526
		of Instruction			2527
GRF	235502	Student Support	\$ 632,974	\$ 632,974	2528
		Services			2529
GRF	235504	War Orphans	\$ 6,835,710	\$ 7,124,141	2530
		Scholarships			2531
GRF	235507	OhioLINK	\$ 6,211,012	\$ 6,211,012	2532
GRF	235508	Air Force Institute	\$ 1,740,803	\$ 1,740,803	2533
		of Technology			2534
GRF	235510	Ohio Supercomputer	\$ 5,818,900	\$ 5,818,900	2535
		Center			2536
GRF	235511	Cooperative Extension	\$ 24,209,491	\$ 24,209,491	2537
		Service			2538
GRF	235514	Central State	\$ 11,063,468	\$ 11,063,468	2539
		Supplement			2540

GRF	235515	Case Western Reserve	\$ 2,146,253	\$ 2,146,253	2541
		University School of			2542
		Medicine			2543
GRF	235519	Family Practice	\$ 3,166,185	\$ 3,166,185	2544
GRF	235520	Shawnee State	\$ 2,326,097	\$ 2,326,097	2545
		Supplement			2546
GRF	235524	Police and Fire	\$ 107,814	\$ 107,814	2547
		Protection			2548
GRF	235525	Geriatric Medicine	\$ 522,151	\$ 522,151	2549
GRF	235526	Primary Care	\$ 1,500,000	\$ 1,500,000	2550
		Residencies			2551
GRF	235533	Higher Education	\$ 820,000	\$ 1,418,000	2552
		Program Support			2553
GRF	235535	Ohio Agricultural	\$ 36,861,470	\$ 36,361,470	2554
		Research and			2555
		Development Center			2556
GRF	235536	The Ohio State	\$ 9,668,941	\$ 9,668,941	2557
		University Clinical			2558
		Teaching			2559
GRF	235537	University of	\$ 7,952,573	\$ 7,952,573	2560
		Cincinnati Clinical			2561
		Teaching			2562

GRF	235538	University of Toledo	\$ 6,198,600	\$ 6,198,600	2563
		Clinical Teaching			2564
GRF	235539	Wright State	\$ 3,011,400	\$ 3,011,400	2565
		University Clinical			2566
		Teaching			2567
GRF	235540	Ohio University	\$ 2,911,212	\$ 2,911,212	2568
		Clinical Teaching			2569
GRF	235541	Northeast Ohio	\$ 2,994,178	\$ 2,994,178	2570
		Medical University			2571
		Clinical Teaching			2572
GRF	235546	Central State	\$ 1,850,000	\$ 1,850,000	2573
		Agricultural Research			2574
		and Development			2575
GRF	235548	Central State	\$ 350,000	\$ 350,000	2576
		Cooperative Extension			2577
		Services			2578
GRF	235552	Capital Component	\$ 10,280,387	\$ 6,350,817	2579
GRF	235555	Library Depositories	\$ 1,440,342	\$ 1,440,342	2580
GRF	235556	Ohio Academic	\$ 3,172,519	\$ 3,172,519	2581
		Resources Network			2582
GRF	235558	Long-term Care	\$ 325,300	\$ 325,300	2583
		Research			2584

GRF	235559	Central State	\$ 300,000	\$ 300,000	2585
		University -			2586
		Agriculture Education			2587
GRF	235563	Ohio College	\$ 97,187,107	\$ 100,187,107	2588
		Opportunity Grant			2589
GRF	235572	The Ohio State	\$ 766,533	\$ 766,533	2590
		University Clinic			2591
		Support			2592
GRF	235591	Co-op Internship	\$ 3,520,000	\$ 3,520,000	2593
		Program			2594
GRF	235599	National Guard	\$ 18,750,552	\$ 18,900,003	2595
		Scholarship Program			2596
GRF	235909	Higher Education	\$ 252,470,800	\$ 259,289,500	2597
		General Obligation			2598
		Bond Debt Service			2599
TOTAL GRF		General Revenue Fund	\$ 2,487,215,902	\$ 2,567,742,320	2600
		Dedicated Purpose Fund Group			2601
2200	235614	Program Approval	\$ 650,000	\$ 650,000	2602
		and Reauthorization			2603
4560	235603	Sales and Services	\$ 199,250	\$ 199,250	2604
4E80	235602	Higher Educational	\$ 29,100	\$ 29,100	2605
		Facility Commission			2606

		Administration				2607
4X10	235674	Telecommunity and	\$ 49,150	\$ 49,150		2608
		Distance Learning				2609
5D40	235675	Conferences/Special	\$ 1,884,095	\$ 1,884,095		2610
		Purposes				2611
5JC0	235620	Regional Partnership	\$ 500,000	\$ <del>500,000</del>		2612
				<u>1,000,000</u>		2613
		and Training Center				2614
5JC0	235668	Defense/Aerospace	\$ 10,000,000	\$ 10,000,000		2615
		Workforce Development				2616
		Initiative				2617
5NH0	235684	OhioMeansJobs	\$ 500,000	\$ 0		2618
		Workforce Development				2619
		Revolving Loan Program				2620
5P30	235663	Variable Savings Plan	\$ 8,028,685	\$ 8,082,899		2621
5RA0	235616	Workforce and Higher	\$ 10,750,000	\$ 16,500,000		2622
		Education Programs				2623
5RA0	235673	NCERCMP	\$ 2,000,000	\$ 2,000,000		2624
6450	235664	Guaranteed Savings	\$ 1,068,048	\$ 1,061,886		2625
		Plan				2626
6820	235606	Nursing Loan Program	\$ 891,320	\$ 891,320		2627
TOTAL DPF		Dedicated Purpose	\$ 36,549,648	\$ <del>41,847,700</del>		2628

				<u>42,347,700</u>	2629
Fund Group					2630
Bond Research and Development Fund Group					2631
7011	235634	Research Incentive	\$ 8,000,000	\$ 8,000,000	2632
Third Frontier Fund					2633
TOTAL BRD Bond Research and			\$ 8,000,000	\$ 8,000,000	2634
Development Fund Group					2635
Federal Fund Group					2636
3120	235611	Gear-up Grant	\$ 3,050,600	\$ 3,169,050	2637
3120	235612	Carl D. Perkins	\$ 1,350,000	\$ 1,350,000	2638
Grant/Plan					2639
Administration					2640
3120	235617	Improving Teacher	\$ 2,800,000	\$ 2,800,000	2641
Quality Grant					2642
3120	235641	Adult Basic and	\$ 15,207,359	\$ 15,207,359	2643
Literacy Education					2644
- Federal					2645
3120	235672	H-1B Tech Skills	\$ 2,100,000	\$ 2,100,000	2646
Training					2647
3H20	235608	Human Services Project	\$ 375,000	\$ 375,000	2648
TOTAL FED Federal Fund Group			\$ 24,882,959	\$ 25,001,409	2649
TOTAL ALL BUDGET FUND GROUPS			\$ 2,556,648,509	\$ <del>2,642,591,429</del>	2650

		<u>2,643,091,429</u>	2651
<b>Section 18.</b>	That existing Section 369.10 of Am. Sub. H.B.		2652
	64 of the 131st General Assembly, as most recently amended by		2653
	Sub. H.B. 391 of the 131st General Assembly, is hereby repealed.		2654
<b>Section 19.</b>	That Section 273.10 of Am. Sub. S.B. 260 of		2655
	the 131st General Assembly, as amended by Sub. H.B. 390 of the		2656
	131st General Assembly, be amended to read as follows:		2657
<b>Sec. 273.10.</b>	DNR DEPARTMENT OF NATURAL RESOURCES		2658
		Reappropriations	2659
	Wildlife Fund (Fund 7015)		2660
C725B6	Upgrade Underground Fuel Tanks	\$ 20,597	2661
C725K9	Wildlife Area Building	\$ 6,964,893	2662
	Development/Renovation		2663
C725L9	Dam Rehabilitation	\$ 279,077	2664
	TOTAL Wildlife Fund	\$ 7,264,567	2665
	Administrative Building Fund (Fund 7026)		2666
C725D5	Fountain Square Building	\$ 1,748,583	2667
	and Telephone System Improvements		2668
C725D7	Multi-Agency Radio Communications	\$ 71,268	2669
	Equipment		2670
C725E0	DNR Fairgrounds Areas Upgrading	\$ 59,930	2671
C725N7	District Office Renovations	\$ 263,088	2672
	TOTAL Administrative Building Fund	\$ 2,442,869	2673
	Ohio Parks and Natural Resources Fund (Fund 7031)		2674



C72512	Land Acquisition	\$	265,309	2675
C72549	Facilities Development	\$	469,083	2676
C725B7	Upgrade Underground Fuel Tanks	\$	578,250	2677
C725C0	Cap Abandoned Water Wells	\$	110,932	2678
C725C2	Rehabilitate Canals, Hydraulic Works, and Support Facilities	\$	447,160	2679 2680
C725C5	Grand Lake St. Marys State Park	\$	25,000	2681
C725E1	Local Parks Projects - Statewide	\$	3,953,070	2682
C725E5	Project Planning	\$	267,510	2683
C725J0	Natural Areas and Preserves Maintenance	\$	616,967	2684
	Facility Development - Springville			2685
	Carbon Cod Removal			2686
C725K0	State Park Renovations/Upgrading	\$	55,761	2687
C725M0	Dam Rehabilitation	\$	917,685	2688
C725N5	Wastewater/Water Systems Upgrades	\$	805,084	2689
C725N8	Operations Facilities Development	\$	854,000	2690
	TOTAL Ohio Parks and Natural Resources Fund	\$	9,365,811	2691
	Parks and Recreation Improvement Fund (Fund 7035)			2692
C72513	Land Acquisition	\$	5,434	2693
C725A0	State Parks Campgrounds/Lodges/Cabins	\$	10,786,308	2694
C725B2	State Park Maintenance Facility	\$	1,976,887	2695
	Development			2696

C725B5	Buckeye Lake Dam Rehabilitation	\$	4,515,636	2697
C725D8	MARCS Equipment	\$	76,854	2698
C725E2	Local Parks Projects	\$	<del>7,952,920</del>	2699
			<u>7,836,920</u>	2700
C725E6	Project Planning	\$	152,504	2701
C725L8	Statewide Trails Program	\$	99,115	2702
C725R3	State Parks Renovations/Upgrades	\$	244,682	2703
C725R4	Dam Rehabilitation - Parks	\$	1,004,723	2704
C725R5	Lake White State Park - Dam Rehabilitation	\$	1,436,443	2705
TOTAL Parks and Recreation Improvement Fund		\$	<del>28,251,506</del>	2706
			<u>28,135,506</u>	2707
Clean Ohio Trail Fund (Fund 7061)				2708
C72514	Clean Ohio Trail Fund	\$	5,858,613	2709
TOTAL Clean Ohio Trail Fund		\$	5,858,613	2710
Waterways Safety Fund (Fund 7086)				2711
C725A7	Cooperative Funding for Boating Facilities	\$	3,885,359	2712
C725N9	Operations Facilities	\$	809,989	2713
C725Q6	Facilities Development	\$	697,514	2714
TOTAL Waterways Safety Fund		\$	5,392,862	2715
TOTAL ALL FUNDS		\$	<del>58,576,228</del>	2716
			<u>58,460,228</u>	2717
FEDERAL REIMBURSEMENT				2718

All reimbursements received from the federal government 2719  
for any expenditures made pursuant to this section shall be 2720  
deposited in the state treasury to the credit of the fund from 2721  
which the expenditure originated. 2722

**Section 20.** That existing Section 273.10 of Am. Sub. S.B. 2723  
260 of the 131st General Assembly, as amended by Sub. H.B. 390 2724  
of the 131st General Assembly, is hereby repealed. 2725

**Section 21.** That Section 273.30 of Am. Sub. S.B. 260 of 2726  
the 131st General Assembly, as amended by Sub. H.B. 390 and S.B. 2727  
310, both of the 131st General Assembly, be amended to read as 2728  
follows: 2729

**Sec. 273.30.** LOCAL PARKS PROJECTS 2730

The amount reappropriated for appropriation item C725E2, 2731  
Local Parks Projects, shall be equal to the amount of all 2732  
unreleased local parks projects and allowable administrative 2733  
costs specified in this section. 2734

Of the foregoing appropriation item C725E2, Local Parks 2735  
Projects, \$50,000 plus an amount equal to two per cent of the 2736  
projects listed may be used by the Department of Natural 2737  
Resources for the administration of local projects, unless 2738  
released prior to ~~the effective date of this amendment~~ August 2739  
16, 2016; \$3,500,000 shall be used for the Public Square 2740  
Redevelopment Project in Cleveland; \$1,500,000 shall be used for 2741  
the City of Cleveland - Lakefront Access Project; \$1,000,000 2742  
shall be used for the Middletown River Center; \$500,000 shall be 2743  
used for the New Economy Neighborhood - Phase II; \$400,000 shall 2744  
be used for the City of Sylvania River Trail; \$250,000 shall be 2745  
used for the Muskingum River Lock and Dam; \$250,000 shall be 2746  
used for the City of Toledo Promenade Park; \$250,000 shall be 2747

used for the Montgomery County Agricultural Facility 2748  
Improvements; ~~\$191,000 shall be used for Deerfield Township~~ 2749  
~~Simpson Creek Erosion Mitigation and Bank Control;~~ \$165,000 2750  
shall be used for the Fredricktown Bike Path; \$100,000 shall be 2751  
used for PASA Field Lighting; \$100,000 shall be used for the 2752  
Euclid Beach Pier; \$100,000 shall be used for the Liberty Park 2753  
Expansion - Twinsburg; \$100,000 shall be used for the Mudbrook 2754  
Trail and Greenway Project; \$100,000 shall be used for the Ohio 2755  
to Erie Trail; \$90,000 shall be used for Addyston Park 2756  
Improvements; \$75,000 shall be used for Scippo Creek 2757  
Conservation; \$75,000 shall be used to support Hazel Woods Park; 2758  
\$60,000 shall be used for the Josiah Hedges Park Trail of 2759  
Tiffin; \$45,000 shall be used for the Bruce L. Chapin Bridge - 2760  
Northcoast Inland Trail; \$35,000 shall be used for the ASK 2761  
Playground; \$30,000 shall be used for the Round Town Bike Trail; 2762  
\$25,000 shall be used for the Newbury Veterans' Memorial Park; 2763  
and \$10,000 shall be used for Village of Albany Bike Paths. 2764

**Section 22.** That existing Section 273.10 of Am. S.B. 260 2765  
of the 131st General Assembly, as amended by Sub. H.B. 390 and 2766  
S.B. 310, both of the 131st General Assembly, is hereby 2767  
repealed. 2768

**Section 23.** That Section 239.10 of S.B. 310 of the 131st 2769  
General Assembly, as amended by Sub. H.B. 390 of the 131st 2770  
General Assembly, be amended to read as follows: 2771

**Sec. 239.10.** FCC FACILITIES CONSTRUCTION COMMISSION 2772

Lottery Profits Education Fund (Fund 7017) 2773

C23014 Classroom Facilities Assistance \$ 50,000,000 2774  
Program - Lottery Profits 2775

TOTAL Lottery Profits Education Fund \$ 50,000,000 2776

Public School Building Fund (Fund 7021)		2777
C23001 Public School Buildings	\$ 100,000,000	2778
TOTAL Public School Building Fund	\$ 100,000,000	2779
Administrative Building Fund (Fund 7026)		2780
C23016 Energy Conservation Projects	\$ 2,000,000	2781
C230E5 State Agency Planning/Assessment	\$ 1,500,000	2782
TOTAL Administrative Building Fund	\$ 3,500,000	2783
Cultural and Sports Facilities Building Fund (Fund 7030)		2784
C23023 OHS - Ohio History Center	\$ 1,000,000	2785
Exhibit Replacement		2786
C23024 OHS - Statewide Site Exhibit	\$ 750,000	2787
Renovation		2788
C23025 OHS - Statewide Site Repairs	\$ 1,050,410	2789
C23028 OHS - Basic Renovations and	\$ 1,000,000	2790
Emergency Repairs		2791
C23030 OHS - Rankin House State Memorial	\$ 393,250	2792
C23031 OHS - Harding Home State Memorial	\$ 1,354,559	2793
C23032 OHS - Ohio Historical Center	\$ 1,007,370	2794
Rehabilitation		2795
C23033 OHS - Stowe House State Memorial	\$ 1,028,500	2796
C23045 OHS - Lockington Locks Stabilization	\$ 513,521	2797
C23051 Tecumseh Theater Opera House	\$ 50,000	2798
Restoration		2799
C23057 OHS - Online Portal to Ohio's	\$ 850,000	2800

Heritage		2801
C23083 Stan Hywet Hall and Gardens	\$ 250,000	2802
Manor House		2803
C23098 Twin City Opera House	\$ 100,000	2804
C230AA Cleveland Grays Armory Museum	\$ 350,000	2805
C230AB Cleveland Music Hall	\$ 400,000	2806
C230AC Cleveland Zoological Society	\$ 200,000	2807
C230AD Saint Luke's Pointe	\$ 200,000	2808
C230AE Variety Theatre	\$ 250,000	2809
C230AF Fairview Park Bain Park Cabin	\$ 70,000	2810
C230AG Darke County Historical Society	\$ 150,000	2811
Garst Museum Parking Lot		2812
C230AH Longtown Clemens Farmstead Museum	\$ 90,000	2813
C230AJ Auglaize Village Mansfield Museum and Train Depot	\$ 125,000	2814 2815
C230AK Sandusky State Theatre	\$ 750,000	2816
C230AL Fairfield Decorative Arts Center	\$ 60,000	2817
C230AM General Sherman House Museum	\$ 100,000	2818
C230AN Villages of Millersport and Buckeye Lake	\$ 250,000	2819 2820
C230AP Fayette County Museum	\$ 25,000	2821
C230AQ Aminah Robinson Cultural Arts and Community Center	\$ 150,000	2822 2823
C230AR COSI Building Exhibit Expansion	\$ 5,000,000	2824

C230AS Renovations of the Lincoln Theatre	\$ 300,000	2825
C230AT Motts Military Museum and 9-11 Memorial	\$ 50,000	2826 2827
C230AU Charleen and Charles Hinson Amphitheater	\$ 1,000,000	2828 2829
C230AV Veterans Memorial for Senecaville	\$ 15,000	2830
C230AW Carnegie Center of Columbia - Tusculum Renovation	\$ 131,000	2831 2832
C230AX Cincinnati Shakespeare Company	\$ 750,000	2833
C230AY Ensemble Theatre Cincinnati	\$ 100,000	2834
C230AZ Madcap Productions - New Madcap Puppet Theater	\$ 200,000	2835 2836
C230B1 Karamu House 2.0	\$ 800,000	2837
C230BA Riverbend and Taft Theater	\$ 85,000	2838
C230BB Golf Manor Volunteer Park Outdoor Amphitheater	\$ 45,000	2839 2840
C230BC Native American Museum of Mariemont	\$ 400,000	2841
C230BD Hancock County Sports Hall of Fame	\$ 15,000	2842
C230BE Four Corners Heritage Center Historic Structure	\$ 100,000	2843 2844
C230BF Malinta Ohio Historical Site Rehabilitation	\$ 19,000	2845 2846
C230BG William Scott House	\$ 110,000	2847
C230BH Loudonville Opera House Renovations	\$ 250,000	2848

C230BJ Oak Hill Liberty Theatre	\$ 100,000	2849
C230BK Knox County Memorial Theatre	\$ 150,000	2850
C230BL Fairport Harbor Lighthouse Project	\$ 200,000	2851
C230BM Lake County History Center	\$ 250,000	2852
Rehab Project		2853
C230BN Ro-Na Theater Performing Arts Center	\$ 200,000	2854
C230BP Weathervane Playhouse Renovations	\$ 50,000	2855
C230BQ Logan County Veterans Memorial	\$ 300,000	2856
Hall Restoration		2857
C230BR Amherst Historical Water Tower	\$ 40,000	2858
Project		2859
C230BS Elyria Pioneer Plaza	\$ 75,000	2860
C230BT LaGrange Township Historic Fire	\$ 32,000	2861
Station		2862
C230BU Lorain Palace Theatre and Civic	\$ 150,000	2863
Center Rehabilitation		2864
C230BV Downtown Toledo Music Hall	\$ 400,000	2865
C230BW Toledo Museum of Art Polishing	\$ 1,500,000	2866
the Gem Project		2867
C230BX Plain City Restoration of Historic	\$ 30,000	2868
Clock Tower		2869
C230BY Homerville Community Center	\$ 100,000	2870
Expansion		2871
C230BZ Medina County Historical Society	\$ 100,000	2872
C230CA Fort Recovery Historical Society	\$ 75,000	2873



C230CB	Boonshoft Museum of Discovery	\$ 1,000,000	2874
C230CC	Dayton History Heritage Center of Regional Leadership	\$ 1,500,000	2875 2876
C230CD	Dayton Project M & M	\$ 550,000	2877
C230CE	Trotwood Community Center	\$ 250,000	2878
C230CF	Zanesville Community Theater	\$ 75,000	2879
C230CG	John Paulding Historical Museum Expansion	\$ 30,000	2880 2881
C230CH	Mt. Perry Scenic Railroad Structure Renovations	\$ 125,000	2882 2883
C230CJ	Perry County Opera House / Community Center	\$ 50,000	2884 2885
C230CK	Circleville Memorial Hall	\$ 150,000	2886
C230CL	Everts Community & Arts Center	\$ 200,000	2887
C230CM	Waverly Old Children's Home Renovation	\$ 20,000	2888 2889
C230CN	Garrettsville Buckeye Block Community Theatre	\$ 700,000	2890 2891
C230CP	Historic Hiram Hayden Auditorium	\$ 375,000	2892
C230CR	Kent Stage Theater Restoration Project	\$ 450,000	2893 2894
C230CS	Mantua Township Historic Bell Tower	\$ 140,000	2895
C230CT	Windham Veterans Memorial Plaque	\$ 12,000	2896
C230CU	North Central Ohio Industrial Museum	\$ 100,000	2897

C230CV Majestic Theatre Renovation	\$ 750,000	2898
Project Phase II		2899
C230CW Seneca County Museum	\$ 50,000	2900
C230CX Arts In Stark	\$ 355,000	2901
C230CY City of Canton Central Plaza	\$ 100,000	2902
Memorial Statues		2903
C230CZ McKinley Presidential Museum	\$ 135,000	2904
C230DA Jackson North Park Amphitheater	\$ 1,000,000	2905
C230DB Five Oaks Historic Home	\$ 350,000	2906
C230DC Massillon Museum	\$ 1,500,000	2907
C230DD 1893 Genoa Schoolhouse Restoration	\$ 57,000	2908
C230DE Melscheimer Schoolhouse Restoration	\$ 15,000	2909
C230DF Bud and Susie Rogers Garden	\$ 400,000	2910
C230DG The Courtyard at East Woods	\$ 90,000	2911
C230DH W.D. Packard Music Hall Elevator	\$ 200,000	2912
C230DJ Tuscarawas County Cultural Arts Center	\$ 500,000	2913 2914
C230DK Zoar Bicentennial Village	\$ 12,000	2915
C230DL Marysville Avalon Theatre Renovations	\$ 300,000	2916 2917
C230DM Convoy Opera House	\$ 60,000	2918
C230DN Van Wert Historical Society Museum	\$ 112,000	2919
C230DP Wassenberg Art Center	\$ 175,000	2920
C230DR Warren County Historical Society	\$ 190,000	2921

Handicap Entrance Project		2922
C230DS Smithville Community Historical Society	\$ 50,000	2923 2924
C230DT Wayne County Buckeye Agricultural Museum & Education Center	\$ 400,000	2925 2926
C230DU Kister Water Mill and Education Center	\$ 200,000	2927 2928
C230DV Wayne Center for the Arts	\$ 150,000	2929
C230DW West Liberty Town Hall Opera House	\$ 150,000	2930
C230DX Medina City Parking Deck	\$ 1,000,000	2931
C230DY Cincinnati Zoo Cheetah Run & Encounter	\$ 250,000	2932 2933
C230DZ Columbus Zoo - Asia Quest	\$ 250,000	2934
C230EA Cleveland Museum of Art	\$ 1,100,000	2935
C230EB Unionville Tavern Rehabilitation - Phase I Exterior	\$ 160,000	2936 2937
C230EC Triumph of Flight	\$ 250,000	2938
C230ED OHS - Historical Center/Ohio Village Buildings	\$ 300,000	2939 2940
C230EG Parma Heights Cassidy Theatre Cultural Center	\$ 50,000	2941 2942
<u>C230EH Warren County Historical Society</u>	<u>\$ 116,000</u>	2943
C230H2 Cozad Bates House	\$ 70,000	2944
C230J4 Cleveland Museum of Natural History	\$ 3,300,000	2945

C230K1 Historic Strand Theatre Renovation	\$ 175,000	2946
C230K9 Washington Court House Auditorium	\$ 100,000	2947
C230L5 CAPA's Renovations of the Palace Theatre	\$ 250,000	2948 2949
C230L7 Sauder Village Experience	\$ 500,000	2950
C230L9 Ariel Theatre	\$ 200,000	2951
C230M3 Geauga Lyric Theater Guild	\$ 200,000	2952
C230M6 Cincinnati Art Museum	\$ 750,000	2953
C230M8 Cincinnati Zoo	\$ 1,750,000	2954
C230N1 Cincinnati Music Hall	\$ 500,000	2955
C230N8 Steubenville Grand Theatre Restoration Project	\$ 75,000	2956 2957
C230N9 South Leroy Meeting House Restoration	\$ 50,000	2958 2959
C230P1 Fine Arts Association Facility Expansion/Renovation	\$ 650,000	2960 2961
C230Q1 Imagination Station	\$ 200,000	2962
C230Q3 Columbus Zoo - Entry Village Guest Services Improvements	\$ 500,000	2963 2964
C230Q7 Butler Institute of American Art	\$ 500,000	2965
C230Q8 Henry H. Stambaugh Auditorium	\$ 500,000	2966
C230Q9 Marion Palace Theatre	\$ 100,000	2967
C230R1 Bradford Railway Museum	\$ 75,000	2968
C230R7 Dayton Art Institute's	\$ 1,000,000	2969

Centennial - Preservation &		2970
Accessibility		2971
C230T2 John Brown House and Grounds	\$ 250,000	2972
Restoration		2973
C230T3 Hale Farm & Village Capital	\$ 100,000	2974
Improvement Project		2975
C230U2 Folger Home of Avon Lake	\$ 75,000	2976
C230U3 DeYor Performing Arts Center	\$ 1,250,000	2977
Heating and Cooling		2978
C230W7 OHS - Lundy House Restoration	\$ 409,370	2979
C230W8 OHS - Cedar Bog Improvements	\$ 193,600	2980
C230W9 OHS - Hayes Center Improvements	\$ 290,400	2981
C230X1 OHS - Site Energy Conservation	\$ 239,580	2982
C230X2 OHS - Collections Storage Facility	\$ 400,000	2983
Object Evaluation		2984
C230X5 OHS - State Archives Shelving	\$ 3,000,000	2985
C230X6 OHS - Fort Ancient Earthworks	\$ 219,440	2986
C230Y1 Meigs Township Veterans Monument	\$ 5,000	2987
C230Y2 Serpent Mound	\$ 50,000	2988
C230Y3 Allen County Museum	\$ 100,000	2989
C230Y4 Schine's Theater Restoration	\$ 300,000	2990
C230Y5 Hayesville Opera House	\$ 20,000	2991
C230Y6 Ashtabula Maritime and Surface	\$ 100,000	2992
Transportation Museum		2993

C230Y7 Ashtabula Covered Bridge Festival	\$ 100,000	2994
Entertainment Pavilion		2995
C230Y8 Armstrong Air and Space Museum and STEM Education Center	\$ 900,000	2996 2997
C230Y9 Gaslight Theatre Building Renovation Project	\$ 300,000	2998 2999
C230Z1 Caroline Scott Harrison Statue	\$ 75,000	3000
C230Z2 City of Trenton Amphitheatre Cover	\$ 50,000	3001
C230Z3 Historic Batavia Armory	\$ 300,000	3002
C230Z4 Columbiana County Bowstring Arch Bridge Rehabilitation	\$ 200,000	3003 3004
C230Z5 Coshocton Planetarium	\$ 75,000	3005
C230Z6 Bedford Historical Society	\$ 100,000	3006
C230Z7 Historical Society of Broadview Heights	\$ 150,000	3007 3008
C230Z8 Brooklyn John Frey Park	\$ 90,000	3009
C230Z9 Chagrin Falls Center Community Arts	\$ 600,000	3010
TOTAL Cultural and Sports Facilities Building Fund	\$ <del>63,415,000</del>	3011
	<u>63,531,000</u>	3012
School Building Program Assistance Fund (Fund 7032)		3013
C23002 School Building Program Assistance	\$ 500,000,000	3014
TOTAL School Building Program Assistance Fund	\$ 500,000,000	3015
TOTAL ALL FUNDS	\$ <del>716,915,000</del>	3016
	<u>717,031,000</u>	3017

STATE AGENCY PLANNING/ASSESSMENT	3018
The foregoing appropriation item C230E5, State Agency Planning/Assessment, shall be used by the Facilities Construction Commission to provide assistance to any state agency for assessment, capital planning, and maintenance management.	3019 3020 3021 3022 3023
SCHOOL BUILDING PROGRAM ASSISTANCE	3024
The foregoing appropriation item C23002, School Building Program Assistance, shall be used by the School Facilities Commission to provide funding to school districts that receive conditional approval from the Commission pursuant to Chapter 3318. of the Revised Code.	3025 3026 3027 3028 3029
<b>Section 24.</b> That existing Section 239.10 of S.B. 310 of the 131st General Assembly, as amended by Sub. H.B. 390 of the 131st General Assembly, is hereby repealed.	3030 3031 3032
<b>Section 25.</b> That Section 221.10 of S.B. 310 of the 131st General Assembly, as amended by Sub. H.B. 390 of the 131st General Assembly, be amended to read as follows:	3033 3034 3035
<b>Sec. 221.10.</b> MHA DEPARTMENT OF MENTAL HEALTH AND ADDICTION SERVICES	3036 3037
Mental Health Facilities Improvement Fund (Fund 7033)	3038
C58001 Community Assistance Projects	\$ 12,000,000 3039
C58007 Infrastructure Renovations	\$ 21,310,000 3040
C58021 Providence House	\$ 100,000 3041
C58024 Bellefaire Jewish Children's Home	\$ 550,000 3042
C58026 Cocoon Emergency Shelter	\$ 800,000 3043

C58028 Child Focus, Inc.	\$ 415,000	3044
C58029 CHOICES for Victims of Domestic Violence Campaign	\$ 500,000	3045 3046
C58030 Family Services of Northwest Ohio Adult Crisis Stabilization Unit	\$ 100,000	3047 3048
C58031 Glenbeigh Hospital Multipurpose Building	\$ 400,000	3049
C58032 OhioGuidestone Residential Treatment Building Renovation	\$ 350,000	3050 3051
C58033 Salvation Army of Greater Cleveland Harbor Light Complex	\$ 350,000	3052 3053
C58034 Greenville East Main Street Recovery Center	\$ 25,000	3054
C58035 Columbus Briggsdale Apartments - Phase II	\$ 250,000	3055
C58036 The Buckeye Ranch, Inc.	\$ 100,000	3056
C58037 Expansion of Lettuce Work	\$ 250,000	3057
C58038 Ravenwood Mental Health Facility Expansion	\$ 500,000	3058
C58039 Cincinnati Center for Addiction Treatment Expansion	\$ 2,000,000	3059 3060
C58040 Painesville Mental Health Services Agency	\$ 200,000	3061
C58041 Tri-County Board of Recovery and Mental Health Services	\$ 500,000	3062 3063
C58042 McKinley Hall Renovation	\$ 75,000	3064
C58043 Glenway Outpatient Opiate Facility	\$ 200,000	3065



C58044 Alvis Women Community Reentry Project	\$ 50,000	3066
C58045 Daybreak Youth Shelter and Employment Center	\$ 250,000	3067
<u>C58046 Summer Entrepreneurial Experience and</u>	<u>\$ 100,000</u>	3068
<u>    Knowledge</u>		3069
TOTAL Mental Health Facilities Improvement Fund	\$ <del>41,275,000</del>	3070
	<u>41,375,000</u>	3071
TOTAL ALL FUNDS	\$ <del>41,275,000</del>	3072
	<u>41,375,000</u>	3073

COMMUNITY ASSISTANCE PROJECTS 3074

The foregoing appropriation for the Department of Mental Health and Addiction Services, C58001, Community Assistance Projects, may be used for facilities constructed or to be constructed pursuant to Chapter 340., 5119., 5123., or 5126. of the Revised Code or the authority granted by section 154.20 of the Revised Code and the rules issued pursuant to those chapters and that section and shall be distributed by the Department of Mental Health and Addiction Services subject to Controlling Board approval. 3075-3083

**Section 26.** That existing Section 221.10 of S.B. 310 of the 131st General Assembly, as subsequently amended by Sub. H.B. 390 of the 131st General Assembly, is hereby repealed. 3084-3086

**Section 27.** The General Assembly, applying the principle stated in division (B) of section 1.52 of the Revised Code that amendments are to be harmonized if reasonably capable of simultaneous operation, finds that the following sections, presented in this act as composites of the sections as amended by the acts indicated, are the resulting versions of the 3087-3092

sections in effect prior to the effective date of the sections	3093
as presented in this act:	3094
Section 5739.02 of the Revised Code as amended by Am. Sub.	3095
H.B. 64, Sub. H.B. 390, and Sub. S.B. 172, all of the 131st	3096
General Assembly.	3097
Section 273.30 of Am. Sub. S.B. 260 of the 131st General	3098
Assembly as amended by Sub. H.B. 390 and S.B. 310, both of the	3099
131st General Assembly.	3100