

AN ACT

To amend sections 122.17, 123.201, 123.211, 153.692, 153.71, 1501.011, 3318.08, 3318.36, 3735.67, 3735.671, 5739.01, 5739.02, 5751.01, 5751.052, 5751.091, and 6115.20 of the Revised Code and to amend Sections 219.10, 221.10, 221.13, 223.10, 223.15, 227.10, 229.10, 229.20, 237.10, and 237.13 of H.B. 597 of the 134th General Assembly to provide authorization and conditions for the operation of certain state programs, to make capital appropriations for the biennium ending June 30, 2024, and to make other appropriations.

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

SECTION 101.01. That sections 122.17, 123.201, 123.211, 153.692, 153.71, 1501.011, 3318.08, 3318.36, 3735.67, 3735.671, 5739.01, 5739.02, 5751.01, 5751.052, 5751.091, and 6115.20 of the Revised Code be amended to read as follows:

Sec. 122.17. (A) As used in this section:

(1) "Payroll" means the total taxable income paid by the employer during the employer's taxable year, or during the calendar year that includes the employer's tax period, to each employee or each home-based employee employed in the project to the extent such payroll is not used to determine the credit under section 122.171 of the Revised Code. "Payroll" excludes amounts paid before the day the taxpayer becomes eligible for the credit and retirement or other benefits paid or contributed by the employer to or on behalf of employees.

(2) "Baseline payroll" means Ohio employee payroll, except that the applicable measurement period is the twelve months immediately preceding the date the tax credit authority approves the taxpayer's application or the date the tax credit authority receives the recommendation described in division (C)(2)(a) of this section, whichever occurs first, multiplied by the sum of one plus an annual pay increase factor to be determined by the tax credit authority.

(3) "Ohio employee payroll" means the amount of compensation used to determine the withholding obligations in division (A) of section 5747.06 of the Revised Code and paid by the employer during the employer's taxable year, or during the calendar year that includes the employer's tax period, to the following:

(a) An employee employed in the project who is a resident of this state including a qualifying work-from-home employee not designated as a home-based employee by an applicant under division (C)(1) of this section;

(b) An employee employed at the project location who is not a resident and whose compensation is not exempt from the tax imposed under section 5747.02 of the Revised Code pursuant to a reciprocity agreement with another state under division (A)(3) of section 5747.05 of the Revised Code;

(c) A home-based employee employed in the project.

"Ohio employee payroll" excludes any such compensation to the extent it is used to determine the credit under section 122.171 of the Revised Code, and excludes amounts paid before the day the taxpayer becomes eligible for the credit under this section.

(4) "Excess payroll" means Ohio employee payroll minus baseline payroll.

(5) "Home-based employee" means an employee whose services are performed primarily from the employee's residence in this state exclusively for the benefit of the project and whose rate of pay is at least one hundred thirty-one per cent of the federal minimum wage under 29 U.S.C. 206.

(6) "Full-time equivalent employees" means the quotient obtained by dividing the total number of hours for which employees were compensated for employment in the project by two thousand eighty. "Full-time equivalent employees" excludes hours that are counted for a credit under section 122.171 of the Revised Code.

(7) "Metric evaluation date" means the date by which the taxpayer must meet all of the commitments included in the agreement.

(8) "Qualifying work-from-home employee" means an employee who is a resident of this state and whose services are supervised from the employer's project location and performed primarily from a residence of the employee located in this state.

(9) "Resident" or "resident of this state" means an individual who is a resident as defined in section 5747.01 of the Revised Code.

(10) "Reporting period" means a period corresponding to the annual report required under division (D)(6) of this section.

(11) "Megaproject" means a project in this state that meets all of the following requirements:

(a) At least one of the following applies:

(i) The project requires unique sites, extremely robust utility service, and a technically skilled workforce.

(ii) The megaproject operator of the project has its corporate headquarters in the United States, incurs more than fifty per cent of its research and development expenses in the United States in the year preceding the date the tax credit authority approves the project for a credit under this section, and builds and operates semiconductor wafer manufacturing factories in this state or intends to do so by the metric evaluation date applicable to the megaproject operator.

(b) The megaproject operator of the project ~~compensates~~ agrees, in an agreement with the tax credit authority under division (D) of this section, that, on and after the metric evaluation date applicable to the megaproject operator and until the end of the last year for which the megaproject qualifies for the credit authorized under this section, the megaproject operator will compensate the project's employees at an average hourly wage of at least three hundred per cent of the federal minimum wage under 29 U.S.C. 206, exclusive of employee benefits, as determined at the time the tax credit authority approves the project for a credit under this section.

(c) The ~~project satisfies~~ megaproject operator agrees, in an agreement with the tax credit authority under division (D) of this section, to satisfy either of the following by the metric evaluation date applicable to the project:

(i) The megaproject operator makes at least one billion dollars, as adjusted under division (V) (1) of this section, in fixed-asset investments in the project.

(ii) The megaproject operator creates at least seventy-five million dollars, as adjusted under division (V)(1) of this section, in Ohio employee payroll at the project.

(d) ~~If~~ The megaproject operator agrees, in an agreement with the tax credit authority under division (D) of this section, that if the project satisfies division (A)(11)(c)(ii) of this section, then, on and after the metric evaluation date and until the end of the last year for which the megaproject qualifies for the credit authorized under this section, the megaproject operator ~~maintains~~ will maintain at least the amount in Ohio employee payroll at the project required under that division for each year in that period.

(12) "Megaproject operator" means a taxpayer that, separately or collectively with other taxpayers, undertakes and operates a megaproject. Such a taxpayer becomes a megaproject operator effective the first day of the calendar year in which the taxpayer and the tax credit authority enter into an agreement under division (D) of this section with respect to the megaproject. More than one taxpayer may be designated by the tax credit authority as a megaproject operator for the same megaproject.

(13) "Megaproject supplier" means a supplier in this state that meets either or both of the following requirements:

(a) The supplier sells tangible personal property directly to a megaproject operator of a megaproject that satisfies the criteria described in division (A)(11)(a)(ii) of this section for use at a megaproject site, provided that such property was subject to substantial manufacturing, assembly, or processing in this state at a facility owned or operated by the supplier;

(b) ~~The supplier in this state that~~ sells tangible personal property directly to a megaproject operator and for use at a megaproject site, provided that the supplier meets ~~agrees, in an agreement with the tax credit authority under division (D) of this section, to meet~~ all of the following requirements:

(a) ~~Satisfies both of the following by the metric evaluation date applicable to the megaproject supplier:~~

(i) ~~Makes~~ By the metric evaluation date applicable to the supplier, makes at least one hundred million dollars, as adjusted under division (V)(2) of this section, in fixed-asset investments in this state;

(ii) ~~Creates~~ By the metric evaluation date applicable to the supplier, creates at least ten million dollars, as adjusted under division (V)(2) of this section, in Ohio employee payroll;

~~(b);~~

(iii) On and after the metric evaluation date applicable to the supplier, until the end of the last year for which the megaproject supplier qualifies for the credit authorized under this section, maintains at least the amount in Ohio employee payroll required under division (A)(13)(a)(ii) (A)(13)(b)(ii) of this section for each year in that period.

(B) The tax credit authority may make grants under this section to foster job creation in this state. Such a grant shall take the form of a refundable credit allowed against the tax imposed by section 5725.18, 5726.02, 5729.03, 5733.06, 5736.02, or 5747.02 or levied under Chapter 5751. of the Revised Code. The credit shall be claimed for the taxable years or tax periods specified in the taxpayer's agreement with the tax credit authority under division (D) of this section. With respect to taxes imposed under section 5726.02, 5733.06, or 5747.02 or Chapter 5751. of the Revised Code, the

credit shall be claimed in the order required under section 5726.98, 5733.98, 5747.98, or 5751.98 of the Revised Code. The amount of the credit available for a taxable year or for a calendar year that includes a tax period equals the excess payroll for that year multiplied by the percentage specified in the agreement with the tax credit authority.

(C)(1) A taxpayer or potential taxpayer who proposes a project to create new jobs in this state may apply to the tax credit authority to enter into an agreement for a tax credit under this section.

An application shall not propose to include both home-based employees and employees who are not home-based employees in the computation of Ohio employee payroll for the purposes of the same tax credit agreement, except that a qualifying work-from-home employee shall not be considered to be a home-based employee unless so designated by the applicant. If a taxpayer or potential taxpayer employs both home-based employees and employees who are not home-based employees in a project, the taxpayer shall submit separate applications for separate tax credit agreements for the project, one of which shall include home-based employees in the computation of Ohio employee payroll and one of which shall include all other employees in the computation of Ohio employee payroll.

The director of development shall prescribe the form of the application. After receipt of an application, the authority may enter into an agreement with the taxpayer for a credit under this section if it determines all of the following:

- (a) The taxpayer's project will increase payroll;
- (b) The taxpayer's project is economically sound and will benefit the people of this state by increasing opportunities for employment and strengthening the economy of this state;
- (c) Receiving the tax credit is a major factor in the taxpayer's decision to go forward with the project.

(2)(a) A taxpayer that chooses to begin the project prior to receiving the determination of the authority may, upon submitting the taxpayer's application to the authority, request that the chief investment officer of the nonprofit corporation formed under section 187.01 of the Revised Code and the director review the taxpayer's application and recommend to the authority that the taxpayer's application be considered. As soon as possible after receiving such a request, the chief investment officer and the director shall review the taxpayer's application and, if they determine that the application warrants consideration by the authority, make that recommendation to the authority not later than six months after the application is received by the authority.

(b) The authority shall consider any taxpayer's application for which it receives a recommendation under division (C)(2)(a) of this section. If the authority determines that the taxpayer does not meet all of the criteria set forth in division (C)(1) of this section, the authority and the department of development shall proceed in accordance with rules adopted by the director pursuant to division (I) of this section.

(D) An agreement under this section shall include all of the following:

- (1) A detailed description of the project that is the subject of the agreement;
- (2)(a) The term of the tax credit, which, except as provided in division (D)(2)(b) or (C) of this section, shall not exceed fifteen years, and the first taxable year, or first calendar year that includes a tax period, for which the credit may be claimed;
- (b) If the tax credit is computed on the basis of home-based employees, the term of the credit

shall expire on or before the last day of the taxable or calendar year ending before the beginning of the seventh year after September 6, 2012, the effective date of H.B. 327 of the 129th general assembly.

(c) If the taxpayer is a megaproject operator or a megaproject supplier that meets the requirements described in division (A)(13)(b) of this section, the term of the tax credit shall not exceed thirty years.

(3) A requirement that the taxpayer shall maintain operations at the project location for at least the greater of seven years or the term of the credit plus three years;

(4) The percentage, as determined by the tax credit authority, of excess payroll that will be allowed as the amount of the credit for each taxable year or for each calendar year that includes a tax period;

(5) The pay increase factor to be applied to the taxpayer's baseline payroll;

(6) A requirement that the taxpayer annually shall report to the director of development full-time equivalent employees, payroll, Ohio employee payroll, investment, the provision of health care benefits and tuition reimbursement if required in the agreement, and other information the director needs to perform the director's duties under this section;

(7) A requirement that the director of development annually review the information reported under division (D)(6) of this section and verify compliance with the agreement; if the taxpayer is in compliance, a requirement that the director issue a certificate to the taxpayer stating that the information has been verified and identifying the amount of the credit that may be claimed for the taxable or calendar year. If the taxpayer is a megaproject supplier, the director shall issue such a certificate to the megaproject supplier and to any megaproject operator (a) to which the megaproject supplier directly sells tangible personal property and (b) that is authorized to claim the credit pursuant to division (D)(10) of this section.

(8) A provision providing that the taxpayer may not relocate a substantial number of employment positions from elsewhere in this state to the project location unless the director of development determines that the legislative authority of the county, township, or municipal corporation from which the employment positions would be relocated has been notified by the taxpayer of the relocation.

For purposes of this section, the movement of an employment position from one political subdivision to another political subdivision shall be considered a relocation of an employment position unless the employment position in the first political subdivision is replaced. The movement of a qualifying work-from-home employee to a different residence located in this state or to the project location shall not be considered a relocation of an employment position.

(9) If the tax credit is computed on the basis of home-based employees, that the tax credit may not be claimed by the taxpayer until the taxable year or tax period in which the taxpayer employs at least two hundred employees more than the number of employees the taxpayer employed on June 30, 2011;

(10) If the taxpayer is a megaproject supplier, the percentage of the annual tax credit certified under division (D)(7) of this section, up to one hundred per cent, that may be claimed by each megaproject operator to which the megaproject supplier directly sells tangible personal property, rather than by that megaproject supplier, on the condition that the megaproject operator continues to

qualify as a megaproject operator;

(11) If the taxpayer is a megaproject operator or megaproject supplier, a requirement that the taxpayer ~~continue to qualify~~ meet and maintain compliance with all thresholds and requirements to which the taxpayer agreed, pursuant to division (A)(11) or (13) of this section, respectively, as a condition of the operator's project qualifying as a megaproject operator or the supplier qualifying as a megaproject supplier, respectively, until the end of the last year for which the taxpayer qualifies for the credit authorized under this section. In each year that a megaproject operator or megaproject supplier is subject to an agreement with the tax credit authority under this section and meets the requirements of this division, the director of development shall issue a certificate to the megaproject operator or megaproject supplier stating that the megaproject operator or megaproject supplier continues to meet those requirements.

(12) If the taxpayer is a megaproject operator, a requirement that the megaproject operator submit, in a form acceptable to the director of development, an economic impact report with respect to each megaproject for which the megaproject operator is designated, summarizing all of the following for the reporting year:

(a) The aggregate amount of purchases made by the megaproject operator for such megaproject from megaproject suppliers;

(b) The aggregate amount of purchases made by the megaproject operator for such megaproject from suppliers other than megaproject suppliers;

(c) A summary of the construction activity for any facilities at the site of the megaproject in that year;

(d) The aggregate amount expended by the megaproject operator on research and development at the site of the megaproject in that year;

(e) The number of employees working at the site of the megaproject and the counties in which those employees reside;

(f) A summary of the supply chain activity in support of the megaproject, including a list of the twenty-five suppliers with a physical presence in Ohio from which the megaproject operator made the most purchases in that year.

The economic impact report shall be due on or before the first day of July of each year, beginning in the year specified in the agreement with the tax credit authority. The information required in the report shall be certified as true and correct by an officer of the megaproject operator. If there is more than one megaproject operator designated for a single megaproject, all of the megaproject operators designated for the megaproject may jointly submit a single report. Any information contained in the report is a public record for purposes of section 149.43 of the Revised Code and shall be published on the department of development's web site.

~~(E)~~(1) If a taxpayer fails to meet or comply with any condition or requirement set forth in a tax credit agreement, the tax credit authority may amend the agreement to reduce the percentage or term of the tax credit. The reduction of the percentage or term may take effect in the current taxable or calendar year.

(2) If the tax credit authority determines that a taxpayer that is a megaproject operator of a megaproject described in division (A)(11)(a)(ii) of this section is not fully compliant with the requirements of the agreement, the authority may impose a recoupment payment on the taxpayer in

accordance with the following:

(a) If, on the metric evaluation date, the taxpayer fails to substantially meet the capital investment, full-time equivalent employee, or payroll requirements included in the agreement, an amount determined at the discretion of the authority, not to exceed the sum of the following for all years prior to the metric evaluation date: (i) the amount of taxes that would have been imposed under Chapters 5739. and 5741. of the Revised Code in the absence of the agreement, and (ii) the amount of taxes that would have been imposed under Chapter 5751. of the Revised Code on receipts realized from sales to the taxpayer in the absence of the agreement;

(b) If the taxpayer fails to substantially maintain the capital investment, full-time equivalent employee, or payroll requirements included in the agreement in any year after the metric evaluation date, an amount determined at the discretion of the authority, not to exceed the sum of the following for the calendar year in which taxpayer failed to meet the requirements: (i) the amount of taxes that would have been imposed under Chapters 5739. and 5741. of the Revised Code in the absence of the agreement, and (ii) the amount of taxes that would have been imposed under Chapter 5751. of the Revised Code on receipts realized from sales to the taxpayer in the absence of the agreement.

(3) The tax credit authority may, subject to any requirements of the tax credit agreement, take into consideration the taxpayer's prior performance and any market conditions impacting the taxpayer when determining the amount of the recoupment payment described in division (E)(2) of this section.

(F) Projects that consist solely of point-of-final-purchase retail facilities are not eligible for a tax credit under this section. If a project consists of both point-of-final-purchase retail facilities and nonretail facilities, only the portion of the project consisting of the nonretail facilities is eligible for a tax credit and only the excess payroll from the nonretail facilities shall be considered when computing the amount of the tax credit. If a warehouse facility is part of a point-of-final-purchase retail facility and supplies only that facility, the warehouse facility is not eligible for a tax credit. Catalog distribution centers are not considered point-of-final-purchase retail facilities for the purposes of this division, and are eligible for tax credits under this section.

(G) Financial statements and other information submitted to the department of development or the tax credit authority by an applicant or recipient of a tax credit under this section, and any information taken for any purpose from such statements or information, are not public records subject to section 149.43 of the Revised Code. However, the chairperson of the authority may make use of the statements and other information for purposes of issuing public reports or in connection with court proceedings concerning tax credit agreements under this section. Upon the request of the tax commissioner or, if the applicant or recipient is an insurance company, upon the request of the superintendent of insurance, the chairperson of the authority shall provide to the commissioner or superintendent any statement or information submitted by an applicant or recipient of a tax credit in connection with the credit. The commissioner or superintendent shall preserve the confidentiality of the statement or information.

(H) A taxpayer claiming a credit under this section shall submit to the tax commissioner or, if the taxpayer is an insurance company, to the superintendent of insurance, a copy of the director of development's certificate of verification under division (D)(7) of this section with the taxpayer's tax report or return for the taxable year or for the calendar year that includes the tax period. Failure to submit a copy of the certificate with the report or return does not invalidate a claim for a credit if the

taxpayer submits a copy of the certificate to the commissioner or superintendent within the time prescribed by section 5703.0510 of the Revised Code or within thirty days after the commissioner or superintendent requests it.

(I) The director of development, after consultation with the tax commissioner and the superintendent of insurance and in accordance with Chapter 119. of the Revised Code, shall adopt rules necessary to implement this section, including rules that establish a procedure to be followed by the tax credit authority and the department of development in the event the authority considers a taxpayer's application for which it receives a recommendation under division (C)(2)(a) of this section but does not approve it. The rules may provide for recipients of tax credits under this section to be charged fees to cover administrative costs of the tax credit program. For the purposes of these rules, a qualifying work-from-home employee shall be considered to be an employee employed at the applicant's project location. The fees collected shall be credited to the tax incentives operating fund created in section 122.174 of the Revised Code. At the time the director gives public notice under division (A) of section 119.03 of the Revised Code of the adoption of the rules, the director shall submit copies of the proposed rules to the chairpersons of the standing committees on economic development in the senate and the house of representatives.

(J) For the purposes of this section, a taxpayer may include a partnership, a corporation that has made an election under subchapter S of chapter one of subtitle A of the Internal Revenue Code, or any other business entity through which income flows as a distributive share to its owners. A partnership, S-corporation, or other such business entity may elect to pass the credit received under this section through to the persons to whom the income or profit of the partnership, S-corporation, or other entity is distributed. The election shall be made on the annual report required under division (D)(6) of this section. The election applies to and is irrevocable for the credit for which the report is submitted. If the election is made, the credit shall be apportioned among those persons in the same proportions as those in which the income or profit is distributed.

(K)(1) If the director of development determines that a taxpayer who has received a credit under this section is not complying with the requirements of the agreement, the director shall notify the tax credit authority of the noncompliance. After receiving such a notice, and after giving the taxpayer an opportunity to explain the noncompliance, the tax credit authority may require the taxpayer to refund to this state a portion of the credit in accordance with the following:

(a) If the taxpayer fails to comply with the requirement under division (D)(3) of this section, an amount determined in accordance with the following:

(i) If the taxpayer maintained operations at the project location for a period less than or equal to the term of the credit, an amount not exceeding one hundred per cent of the sum of any credits allowed and received under this section;

(ii) If the taxpayer maintained operations at the project location for a period longer than the term of the credit, but less than the greater of seven years or the term of the credit plus three years, an amount not exceeding seventy-five per cent of the sum of any credits allowed and received under this section.

(b) If, on the metric evaluation date, the taxpayer fails to substantially meet the job creation, payroll, or investment requirements included in the agreement, an amount determined at the discretion of the authority;

(c) If the taxpayer fails to substantially maintain the number of new full-time equivalent employees or amount of payroll required under the agreement at any time during the term of the agreement after the metric evaluation date, an amount determined at the discretion of the authority.

(2) If a taxpayer files for bankruptcy and fails as described in division (K)(1)(a), (b), or (c) of this section, the director may immediately commence an action to recoup an amount not exceeding one hundred per cent of the sum of any credits received by the taxpayer under this section.

(3) In determining the portion of the tax credit to be refunded to this state, the tax credit authority shall consider the effect of market conditions on the taxpayer's project and whether the taxpayer continues to maintain other operations in this state. After making the determination, the authority shall certify the amount to be refunded to the tax commissioner or superintendent of insurance, as appropriate. If the amount is certified to the commissioner, the commissioner shall make an assessment for that amount against the taxpayer under Chapter 5726., 5733., 5736., 5747., or 5751. of the Revised Code. If the amount is certified to the superintendent, the superintendent shall make an assessment for that amount against the taxpayer under Chapter 5725. or 5729. of the Revised Code. The time limitations on assessments under those chapters do not apply to an assessment under this division, but the commissioner or superintendent, as appropriate, shall make the assessment within one year after the date the authority certifies to the commissioner or superintendent the amount to be refunded.

(L) On or before the first day of August each year, the director of development shall submit a report to the governor, the president of the senate, and the speaker of the house of representatives on the tax credit program under this section. The report shall include information on the number of agreements that were entered into under this section during the preceding calendar year, a description of the project that is the subject of each such agreement, and an update on the status of projects under agreements entered into before the preceding calendar year.

(M) There is hereby created the tax credit authority, which consists of the director of development and four other members appointed as follows: the governor, the president of the senate, and the speaker of the house of representatives each shall appoint one member who shall be a specialist in economic development; the governor also shall appoint a member who is a specialist in taxation. Terms of office shall be for four years. Each member shall serve on the authority until the end of the term for which the member was appointed. Vacancies shall be filled in the same manner provided for original appointments. Any member appointed to fill a vacancy occurring prior to the expiration of the term for which the member's predecessor was appointed shall hold office for the remainder of that term. Members may be reappointed to the authority. Members of the authority shall receive their necessary and actual expenses while engaged in the business of the authority. The director of development shall serve as chairperson of the authority, and the members annually shall elect a vice-chairperson from among themselves. Three members of the authority constitute a quorum to transact and vote on the business of the authority. The majority vote of the membership of the authority is necessary to approve any such business, including the election of the vice-chairperson.

The director of development may appoint a professional employee of the department of development to serve as the director's substitute at a meeting of the authority. The director shall make the appointment in writing. In the absence of the director from a meeting of the authority, the appointed substitute shall serve as chairperson. In the absence of both the director and the director's

substitute from a meeting, the vice-chairperson shall serve as chairperson.

(N) For purposes of the credits granted by this section against the taxes imposed under sections 5725.18 and 5729.03 of the Revised Code, "taxable year" means the period covered by the taxpayer's annual statement to the superintendent of insurance.

(O) On or before the first day of March of each of the five calendar years beginning with 2014, each taxpayer subject to an agreement with the tax credit authority under this section on the basis of home-based employees shall report the number of home-based employees and other employees employed by the taxpayer in this state to the department of development.

(P) On or before the first day of January of 2019, the director of development shall submit a report to the governor, the president of the senate, and the speaker of the house of representatives on the effect of agreements entered into under this section in which the taxpayer included home-based employees in the computation of income tax revenue, as that term was defined in this section prior to the amendment of this section by H.B. 64 of the 131st general assembly. The report shall include information on the number of such agreements that were entered into in the preceding six years, a description of the projects that were the subjects of such agreements, and an analysis of nationwide home-based employment trends, including the number of home-based jobs created from July 1, 2011, through June 30, 2017, and a description of any home-based employment tax incentives provided by other states during that time.

(Q) The director of development may require any agreement entered into under this section for a tax credit computed on the basis of home-based employees to contain a provision that the taxpayer makes available health care benefits and tuition reimbursement to all employees.

(R) Original agreements approved by the tax credit authority under this section in 2014 or 2015 before September 29, 2015, may be revised at the request of the taxpayer to conform with the amendments to this section and sections 5733.0610, 5736.50, 5747.058, and 5751.50 of the Revised Code by H.B. 64 of the 131st general assembly, upon mutual agreement of the taxpayer and the department of development, and approval by the tax credit authority.

(S)(1) As used in division (S) of this section:

(a) "Eligible agreement" means an agreement approved by the tax credit authority under this section on or before December 31, 2013.

(b) "Income tax revenue" has the same meaning as under this section as it existed before September 29, 2015, the effective date of the amendment of this section by H.B. 64 of the 131st general assembly.

(2) In calendar year 2016 and thereafter, the tax credit authority shall annually determine a withholding adjustment factor to be used in the computation of income tax revenue for eligible agreements. The withholding adjustment factor shall be a numerical percentage that equals the percentage that employer income tax withholding rates have been increased or decreased as a result of changes in the income tax rates prescribed by section 5747.02 of the Revised Code by amendment of that section taking effect on or after June 29, 2013.

(3) Except as provided in division (S)(4) of this section, for reporting periods ending in 2015 and thereafter for taxpayers subject to eligible agreements, the tax credit authority shall adjust the income tax revenue reported on the taxpayer's annual report by multiplying the withholding adjustment factor by the taxpayer's income tax revenue and doing one of the following:

(a) If the income tax rates prescribed by section 5747.02 of the Revised Code have decreased by amendment of that section taking effect on or after June 29, 2013, add the product to the taxpayer's income tax revenue.

(b) If the income tax rates prescribed by section 5747.02 of the Revised Code have increased by amendment of that section taking effect on or after June 29, 2013, subtract the product from the taxpayer's income tax revenue.

(4) Division (S)(3) of this section shall not apply unless all of the following apply for the reporting period with respect to the eligible agreement:

(a) The taxpayer has achieved one hundred per cent of the new employment commitment identified in the agreement.

(b) If applicable, the taxpayer has achieved one hundred per cent of the new payroll commitment identified in the agreement.

(c) If applicable, the taxpayer has achieved one hundred per cent of the investment commitment identified in the agreement.

(5) Failure by a taxpayer to have achieved any of the applicable commitments described in divisions (S)(4)(a) to (c) of this section in a reporting period does not disqualify the taxpayer for the adjustment under division (S) of this section for an ensuing reporting period.

(T) For reporting periods ending in calendar year 2020 or thereafter, any taxpayer may include qualifying work-from-home employees in its report required under division (D)(6) of this section, and the compensation of such employees shall qualify as Ohio employee payroll under division (A)(3)(a) of this section, even if the taxpayer's application to the tax credit authority to enter into an agreement for a tax credit under this section was approved before September 29, 2017, the effective date of the amendment of this section by H.B. 49 of the 132nd general assembly.

(U) The director of development services shall notify the tax commissioner if the director determines that a megaproject operator or megaproject supplier is not in compliance with the agreement pursuant to a review conducted under division ~~(D)(7)-(D)(11)~~ of this section.

(V) Beginning in 2025 and in each fifth calendar year thereafter, the tax commissioner shall adjust the following amounts in September of that year:

(1) The fixed-asset investment threshold described in division (A)(11)(c)(i) of this section and the Ohio employee payroll threshold described in division (A)(11)(c)(ii) of this section by completing the following calculations:

(a) Determine the percentage increase in the gross domestic product deflator determined by the bureau of economic analysis of the United States department of commerce from the first day of January of the fifth preceding calendar year to the last day of December of the preceding calendar year;

(b) Multiply that percentage increase by the fixed-asset investment threshold and the Ohio employee payroll threshold for the current year;

(c) Add the resulting products to the corresponding fixed-asset investment threshold and Ohio employee payroll threshold for the current year;

(d) Round the resulting fixed-asset investment sum to the nearest multiple of ten million dollars and the Ohio employee payroll sum to the nearest multiple of one million dollars.

(2) The fixed-asset investment threshold described in division ~~(A)(13)(a)(i)-(A)(13)(b)(i)~~ of

this section and the Ohio employee payroll threshold described in division ~~(A)(13)(a)(ii)~~ ~~(A)(13)(b)(ii)~~ of this section by completing the calculations described in divisions (V)(1)(a) to (c) of this section and rounding the resulting fixed-asset investment sum to the nearest multiple of one million dollars and the Ohio employee payroll sum to the nearest multiple of one hundred thousand dollars.

The commissioner shall certify the amount of the adjustments under divisions (V)(1) and (2) of this section to the director of development services and to the tax credit authority not later than the first day of December of the year the commissioner computes the adjustment. Each certified amount applies to the ensuing calendar year and each calendar year thereafter until the tax commissioner makes a new adjustment. The tax commissioner shall not calculate a new adjustment in any year in which the resulting amount from the adjustment would be less than the corresponding amount for the current year.

Sec. 123.201. (A) There is hereby created in the state treasury the Ohio facilities construction commission fund, consisting of transfers of moneys authorized by the general assembly and revenues received by the Ohio facilities construction commission under section 123.21 of the Revised Code. Investment earnings on moneys in the fund shall be credited to the fund. Moneys in the fund may be used by the commission, in performing its duties under this chapter, to pay personnel and other administrative expenses, to pay the cost of preparing building design specifications, to pay the cost of providing project management services, and for other purposes determined by the commission to be necessary to fulfill its duties under this chapter.

(B)(1) There is hereby created in the state treasury the cultural and sports facilities building fund, consisting of proceeds of obligations authorized to pay costs of Ohio cultural facilities and Ohio sports facilities for which appropriations are made by the general assembly. All investment earnings of the fund shall be credited to the fund.

(2) Upon the request of the executive director of the Ohio facilities construction commission and subject to applicable tax law limitations, the director of budget and management may transfer to the Ohio cultural facilities administration fund moneys credited to the cultural and sports facilities building fund to pay the costs of administering projects funded through the cultural and sports facilities building fund.

(C) There is hereby created in the state treasury the Ohio cultural facilities administration fund, consisting of transfers of money authorized by the general assembly and revenues received by the commission under division (A)(9) of section 123.21 of the Revised Code. Moneys in the fund may be used by the Ohio facilities construction commission in administering projects funded through the cultural and sports facilities building fund pursuant to sections 123.28 and 123.281 of the Revised Code. All investment earnings of that fund shall be credited to it and shall be allocated among any accounts created in the fund in the manner determined by the commission.

(D)(1) There is hereby created in the state treasury the capital donations fund, which shall be administered by the Ohio facilities construction commission. The fund consists of gifts, grants, devises, bequests, and other financial contributions made to the commission for the construction or improvement of cultural and sports facilities and shall be used in accordance with the specific purposes for which the gifts, grants, devises, bequests, or other financial contributions are made. All investment earnings of the fund shall be credited to the fund. Chapters 123., 125., 127., and 153. and section 3517.13 of the Revised Code do not apply to contract obligations paid from the fund,

notwithstanding anything to the contrary in those chapters or that section.

(2) Not later than one month following the end of each quarter of the fiscal year, the commission shall allocate the amounts credited to the fund from investment earnings during that preceding quarter of the fiscal year among the specific projects for which they are to be used ~~and shall certify this information to the director of budget and management.~~

(3) If the amounts credited to the fund for a particular project exceed what is required to complete that project, the commission may refund any of those excess amounts, including unexpended investment earnings attributable to those amounts, to the entity from which they were received.

Sec. 123.211. (A) Notwithstanding any contrary provision of section 123.21 of the Revised Code, the executive director of the Ohio facilities construction commission may authorize any of the following agencies to administer any capital facilities project, the estimated cost of which, including design fees, construction, equipment, and contingency amounts, is less than ~~one~~ three million five hundred thousand dollars:

- (1) The department of mental health and addiction services;
- (2) The department of developmental disabilities;
- (3) The department of agriculture;
- (4) The department of job and family services;
- (5) The department of rehabilitation and correction;
- (6) The department of youth services;
- (7) The department of public safety;
- (8) The department of transportation;
- (9) The department of veterans services;
- (10) The bureau of workers' compensation;
- (11) The department of administrative services;
- (12) The state school for the deaf;
- (13) The state school for the blind.

(B) A state agency that wishes to administer a project under division (A) of this section shall submit a request for authorization through the Ohio administrative knowledge system capital improvements application. Upon the release of funds for the projects by the controlling board or the director of budget and management, the agency may administer the capital project or projects for which agency administration has been authorized without the supervision, control, or approval of the executive director of the Ohio facilities construction commission.

(C) A state agency authorized by the executive director of the Ohio facilities construction commission to administer capital facilities projects pursuant to this section shall comply with the applicable procedures and guidelines established in Chapter 153. of the Revised Code and shall track all project information in the Ohio administrative knowledge system capital improvements application pursuant to Ohio facilities construction commission guidelines.

Sec. 153.692. For every design-build contract, the public authority planning to contract for design-build services shall first obtain the services of a criteria architect or engineer by doing either of the following:

- (A) Contracting for the services consistent with sections 153.65 to 153.70 of the Revised

Code;

(B) Obtaining the services through an architect or engineer who is an employee of the public authority ~~and notifying the Ohio facilities construction commission before the services are performed.~~

Sec. 153.71. ~~(A)~~ Any public authority planning to contract for professional design services or design-build services may adopt, amend, or rescind rules, in accordance with Chapter 119. of the Revised Code, to implement sections 153.66 to 153.70 of the Revised Code. ~~Sections-~~

~~(B)~~ Sections 153.66 to 153.70 of the Revised Code do not apply to ~~either~~ any of the following:

~~(A)~~ (1) Any project with an estimated professional design fee of twenty-five thousand dollars or less;

(2) Any project with an estimated professional design fee of more than twenty-five thousand dollars but less than fifty thousand dollars if both of the following requirements are met:

~~(+)~~ (a) The public authority selects a single design professional or firm from among those that have submitted a current statement of qualifications within the immediately preceding year, as provided under section 153.68 of the Revised Code, based on the public authority's determination that the selected design professional or firm is the most qualified to provide the required professional design services;

~~(2)~~ (b) The public authority and the selected design professional or firm comply with division (B) of section 153.69 of the Revised Code with respect to the negotiation of a contract.

~~(B)~~ (3) Any project determined in writing by the public authority head to be an emergency requiring immediate action including, but not limited to, any projects requiring multiple contracts let as part of a program requiring a large number of professional design firms of the same type.

Sec. 1501.011. (A) Except as provided in divisions (B), (C), and (D) of this section, the Ohio facilities construction commission shall supervise the design and construction of, and make contracts for the construction, reconstruction, improvement, enlargement, alteration, repair, or decoration of, any projects or improvements for the department of natural resources that may be authorized by legislative appropriations or any other funds available therefor, the estimated cost of which amounts to two hundred thousand dollars or more or the amount determined pursuant to section 153.53 of the Revised Code or more.

(B)(1) The department of natural resources shall supervise the design and construction of, and make contracts for the construction, reconstruction, improvement, enlargement, alteration, repair, or decoration of, any of the following activities, projects, or improvements:

(a) Dam repairs administered by the division of engineering under Chapter 1507. of the Revised Code;

(b) Projects or improvements administered by the division of parks and watercraft and funded through the waterways safety fund established in section 1547.75 of the Revised Code;

(c) Projects or improvements administered by the division of wildlife under Chapter 1531. or 1533. of the Revised Code;

(d) Activities conducted by the department pursuant to section 5511.05 of the Revised Code in order to maintain the department's roadway inventory.

(2) If a contract to be let under division (B)(1) of this section involves an exigency that

concerns the public health, safety, or welfare or addresses an emergency situation in which timeliness is crucial in preventing the cost of the contract from increasing significantly, pursuant to the declaration of a public exigency, the department may award the contract without competitive bidding or selection as otherwise required by Chapter 153. of the Revised Code.

A notice published by the department of natural resources regarding an activity, project, or improvement shall be published as contemplated in section 7.16 of the Revised Code.

(C) The executive director of the Ohio facilities construction commission may authorize the department of natural resources to administer any other project or improvement, the estimated cost of which, including design fees, construction, equipment, and contingency amounts, is not more than ~~one three million five hundred thousand~~ dollars.

Sec. 3318.08. Except in the case of a joint vocational school district that receives assistance under sections 3318.40 to 3318.45 of the Revised Code, if the requisite favorable vote on the election is obtained, or if the school district board has resolved to apply the proceeds of a property tax levy or the proceeds of an income tax, or a combination of proceeds from such taxes, as authorized in section 3318.052 of the Revised Code, the Ohio facilities construction commission, upon certification to it of either the results of the election or the resolution under section 3318.052 of the Revised Code, shall enter into a written agreement with the school district board for the construction and sale of the project. In the case of a joint vocational school district that receives assistance under sections 3318.40 to 3318.45 of the Revised Code, if the school district board of education and the school district electors have satisfied the conditions prescribed in division (D)(1) of section 3318.41 of the Revised Code, the commission shall enter into an agreement with the school district board for the construction and sale of the project. In either case, the agreement shall include, but need not be limited to, the following provisions:

(A) The sale and issuance of bonds or notes in anticipation thereof, as soon as practicable after the execution of the agreement, in an amount equal to the school district's portion of the basic project cost, including any securities authorized under division (J) of section 133.06 of the Revised Code and dedicated by the school district board to payment of the district's portion of the basic project cost of the project; provided, that if at that time the county treasurer of each county in which the school district is located has not commenced the collection of taxes on the general duplicate of real and public utility property for the year in which the controlling board approved the project, the school district board shall authorize the issuance of a first installment of bond anticipation notes in an amount specified by the agreement, which amount shall not exceed an amount necessary to raise the net bonded indebtedness of the school district as of the date of the controlling board's approval to within five thousand dollars of the required level of indebtedness for the preceding year. In the event that a first installment of bond anticipation notes is issued, the school district board shall, as soon as practicable after the county treasurer of each county in which the school district is located has commenced the collection of taxes on the general duplicate of real and public utility property for the year in which the controlling board approved the project, authorize the issuance of a second and final installment of bond anticipation notes or a first and final issue of bonds.

The combined value of the first and second installment of bond anticipation notes or the value of the first and final issue of bonds shall be equal to the school district's portion of the basic project cost. The proceeds of any such bonds shall be used first to retire any bond anticipation notes.

Otherwise, the proceeds of such bonds and of any bond anticipation notes, except the premium and accrued interest thereon, shall be deposited in the school district's project construction fund. In determining the amount of net bonded indebtedness for the purpose of fixing the amount of an issue of either bonds or bond anticipation notes, gross indebtedness shall be reduced by moneys in the bond retirement fund only to the extent of the moneys therein on the first day of the year preceding the year in which the controlling board approved the project. Should there be a decrease in the tax valuation of the school district so that the amount of indebtedness that can be incurred on the tax duplicates for the year in which the controlling board approved the project is less than the amount of the first installment of bond anticipation notes, there shall be paid from the school district's project construction fund to the school district's bond retirement fund to be applied against such notes an amount sufficient to cause the net bonded indebtedness of the school district, as of the first day of the year following the year in which the controlling board approved the project, to be within five thousand dollars of the required level of indebtedness for the year in which the controlling board approved the project. The maximum amount of indebtedness to be incurred by any school district board as its share of the cost of the project is either an amount that will cause its net bonded indebtedness, as of the first day of the year following the year in which the controlling board approved the project, to be within five thousand dollars of the required level of indebtedness, or an amount equal to the required percentage of the basic project costs, whichever is greater. All bonds and bond anticipation notes shall be issued in accordance with Chapter 133. of the Revised Code, and notes may be renewed as provided in section 133.22 of the Revised Code.

(B) The transfer of such funds of the school district board available for the project, together with the proceeds of the sale of the bonds or notes, except premium, accrued interest, and interest included in the amount of the issue, to the school district's project construction fund;

(C) For all school districts except joint vocational school districts that receive assistance under sections 3318.40 to 3318.45 of the Revised Code, the following provisions as applicable:

(1) If section 3318.052 of the Revised Code applies, the earmarking of the proceeds of a tax levied under section 5705.21 of the Revised Code for general permanent improvements or under section 5705.218 of the Revised Code for the purpose of permanent improvements, or the proceeds of a school district income tax levied under Chapter 5748. of the Revised Code, or the proceeds from a combination of those two taxes, in an amount to pay all or part of the service charges on bonds issued to pay the school district portion of the project and an amount equivalent to all or part of the tax required under division (B) of section 3318.05 of the Revised Code;

(2) If section 3318.052 of the Revised Code does not apply, one of the following:

(a) The levy of the tax authorized at the election for the payment of maintenance costs, as specified in division (B) of section 3318.05 of the Revised Code;

(b) If the school district electors have approved a continuing tax for general permanent improvements under section 5705.21 of the Revised Code and that tax can be used for maintenance, the earmarking of an amount of the proceeds from such tax for maintenance of classroom facilities as specified in division (B) of section 3318.05 of the Revised Code;

(c) If, in lieu of the tax otherwise required under division (B) of section 3318.05 of the Revised Code, the commission has approved the transfer of money to the maintenance fund in accordance with section 3318.051 of the Revised Code, a requirement that the district board comply

with the provisions of that section. The district board may rescind the provision prescribed under division (C)(2)(c) of this section only so long as the electors of the district have approved, in accordance with section 3318.063 of the Revised Code, the levy of a tax for the maintenance of the classroom facilities acquired under the district's project and that levy continues to be collected as approved by the electors.

(D) For joint vocational school districts that receive assistance under sections 3318.40 to 3318.45 of the Revised Code, provision for deposit of school district moneys dedicated to maintenance of the classroom facilities acquired under those sections as prescribed in section 3318.43 of the Revised Code;

(E) Dedication of any local donated contribution as provided for under section 3318.084 of the Revised Code, including a schedule for depositing such moneys applied as an offset of the district's obligation to levy the tax described in division (B) of section 3318.05 of the Revised Code as required under division (D)(2) of section 3318.084 of the Revised Code;

(F) Ownership of or interest in the project during the period of construction, which shall be divided between the commission and the school district board in proportion to their respective contributions to the school district's project construction fund;

(G) Maintenance of the state's interest in the project until any obligations issued for the project under section 3318.26 of the Revised Code are no longer outstanding;

(H) The insurance of the project by the school district from the time there is an insurable interest therein and so long as the state retains any ownership or interest in the project pursuant to division (F) of this section, in such amounts and against such risks as the commission shall require; provided, that the cost of any required insurance until the project is completed shall be a part of the basic project cost;

(I) The certification by the director of budget and management that funds are available and have been set aside to meet the state's share of the basic project cost as approved by the controlling board pursuant to either section 3318.04 or division (B)(1) of section 3318.41 of the Revised Code;

(J) Authorization of the school district board to advertise for and receive construction bids for the project, for and on behalf of the commission, and to award contracts in the name of the state subject to approval by the commission;

(K) Provisions for the disbursement of moneys from the school district's project account upon issuance by the commission or the commission's designated representative of vouchers for work done to be certified to the commission by the treasurer of the school district board;

(L) Disposal of any balance left in the school district's project construction fund upon completion of the project;

(M) Limitations upon use of the project or any part of it so long as any obligations issued to finance the project under section 3318.26 of the Revised Code are outstanding;

(N) Provision for vesting the state's interest in the project to the school district board when the obligations issued to finance the project under section 3318.26 of the Revised Code are outstanding;

(O) Provision for deposit of an executed copy of the agreement in the office of the commission;

(P) Provision for termination of the contract and release of the funds encumbered at the time

of the conditional approval, if the proceeds of the sale of the bonds of the school district board are not paid into the school district's project construction fund and if bids for the construction of the project have not been taken within such period after the execution of the agreement as may be fixed by the commission;

(Q) ~~Provision for~~ A provision that requires the school district to ~~maintain the project in accordance with~~ adhere to a facilities maintenance plan approved by the commission;

(R) Provision that all state funds reserved and encumbered to pay the state share of the cost of the project and the funds provided by the school district to pay for its share of the project cost, including the respective shares of the cost of a segment if the project is divided into segments, be spent on the construction and acquisition of the project or segment simultaneously in proportion to the state's and the school district's respective shares of that basic project cost as determined under section 3318.032 of the Revised Code or, if the district is a joint vocational school district, under section 3318.42 of the Revised Code. However, if the school district certifies to the commission that expenditure by the school district is necessary to maintain the federal tax status or tax-exempt status of notes or bonds issued by the school district to pay for its share of the project cost or to comply with applicable temporary investment periods or spending exceptions to rebate as provided for under federal law in regard to those notes or bonds, the school district may commit to spend, or spend, a greater portion of the funds it provides during any specific period than would otherwise be required under this division.

(S) A provision stipulating that the commission may prohibit the district from proceeding with any project if the commission determines that the site is not suitable for construction purposes. The commission may perform soil tests in its determination of whether a site is appropriate for construction purposes.

(T) A provision stipulating that, unless otherwise authorized by the commission, any contingency reserve portion of the construction budget prescribed by the commission shall be used only to pay costs resulting from unforeseen job conditions, to comply with rulings regarding building and other codes, to pay costs related to design clarifications or corrections to contract documents, and to pay the costs of settlements or judgments related to the project as provided under section 3318.086 of the Revised Code;

(U) A provision stipulating that for continued release of project funds the school district board shall comply with sections 3313.41, 3313.411, and 3313.413 of the Revised Code throughout the project and shall notify the department of education and the Ohio community school association when the board plans to dispose of facilities by sale under that section;

(V) A provision stipulating that the commission shall not approve a contract for demolition of a facility until the school district board has complied with sections 3313.41, 3313.411, and 3313.413 of the Revised Code relative to that facility, unless demolition of that facility is to clear a site for construction of a replacement facility included in the district's project;

~~(W) A requirement for the school district to adhere to a facilities maintenance plan approved by the commission.~~

Sec. 3318.36. (A)(1) As used in this section:

(a) "Ohio facilities construction commission," "classroom facilities," "school district," "school district board," "net bonded indebtedness," "required percentage of the basic project costs,"

"basic project cost," "valuation," and "percentile" have the same meanings as in section 3318.01 of the Revised Code.

(b) "Required level of indebtedness" means five per cent of the school district's valuation for the year preceding the year in which the commission and school district enter into an agreement under division (B) of this section, plus [two one-hundredths of one per cent multiplied by (the percentile in which the district ranks minus one)].

(c) "Local resources" means any moneys generated in any manner permitted for a school district board to raise the school district portion of a project undertaken with assistance under sections 3318.01 to 3318.20 of the Revised Code.

(2) For purposes of determining the required level of indebtedness, the required percentage of the basic project costs under division (C)(1) of this section, and priority for assistance under sections 3318.01 to 3318.20 of the Revised Code, the percentile ranking of a school district with which the commission has entered into an agreement under this section between the first day of July and the thirty-first day of August in each fiscal year is the percentile ranking calculated for that district for the immediately preceding fiscal year, and the percentile ranking of a school district with which the commission has entered into such agreement between the first day of September and the thirtieth day of June in each fiscal year is the percentile ranking calculated for that district for the current fiscal year.

(B)(1) There is hereby established the school building assistance expedited local partnership program. Under the program, the Ohio facilities construction commission may enter into an agreement with the board of any school district under which the board may proceed with the new construction or major repairs of a part of the district's classroom facilities needs, as determined under sections 3318.01 to 3318.20 of the Revised Code, through the expenditure of local resources prior to the school district's eligibility for state assistance under those sections, and may apply that expenditure toward meeting the school district's portion of the basic project cost of the total of the district's classroom facilities needs, as recalculated under division (E) of this section, when the district becomes eligible for state assistance under sections 3318.01 to 3318.20 or section 3318.364 of the Revised Code.

Any school district that is reasonably expected to receive assistance under sections 3318.01 to 3318.20 of the Revised Code within two fiscal years from the date the school district adopts its resolution under division (B) of this section shall not be eligible to participate in the program established under this section unless that school district divides its project under those sections into segments as authorized by section 3318.034 of the Revised Code. In the case of a school district that has segmented its project as authorized in section 3318.034 of the Revised Code, the district shall select a discrete portion of one or more future segments of its project, to which the district may apply local resources under an agreement under this section prior to further state assistance for those future segments under sections 3318.01 to 3318.20 of the Revised Code.

(2) To participate in the program, a school district board shall first adopt a resolution certifying to the commission the board's intent to participate in the program.

The resolution shall specify the approximate date that the board intends to seek elector approval of any bond or tax measures or to apply other local resources to use to pay the cost of classroom facilities to be constructed under this section. The resolution may specify the application

of local resources or elector-approved bond or tax measures after the resolution is adopted by the board, and in such case the board may proceed with a discrete portion of its project under this section as soon as the commission and the controlling board have approved the basic project cost of the district's classroom facilities needs as specified in division (D) of this section. The board shall submit its resolution to the commission not later than ten days after the date the resolution is adopted by the board.

The commission shall not consider any resolution that is submitted pursuant to division (B) (2) of this section, as amended by this amendment, sooner than September 14, 2000.

(3) For purposes of determining when a district that enters into an agreement under this section becomes eligible for assistance under sections 3318.01 to 3318.20 of the Revised Code or priority for assistance under section 3318.364 of the Revised Code, the commission shall use the district's percentile ranking determined at the time the district entered into the agreement under this section, as prescribed by division (A)(2) of this section.

(4) Any project under this section shall comply with section 3318.03 of the Revised Code and with any specifications for plans and materials for classroom facilities adopted by the commission under section 3318.04 of the Revised Code.

(5) If a school district that enters into an agreement under this section has not begun a project applying local resources as provided for under that agreement at the time the district is notified by the commission that it is eligible to receive state assistance for its project under sections 3318.01 to 3318.20 of the Revised Code or for a segment of its project, if the district previously segmented its project as authorized in section 3318.034 of the Revised Code, all assessment and agreement documents entered into under this section are void.

(6) Only construction of or repairs to classroom facilities that have been approved by the commission and have been therefore included as part of a district's basic project cost qualify for application of local resources under this section.

(C) Based on the results of on-site visits and assessment, the commission shall determine the basic project cost of the school district's classroom facilities needs. The commission shall determine the school district's portion of such basic project cost, which shall be the greater of:

(1) The required percentage of the basic project costs, determined based on the school district's percentile ranking;

(2) An amount necessary to raise the school district's net bonded indebtedness, as of the fiscal year the commission and the school district enter into the agreement under division (B) of this section, to within five thousand dollars of the required level of indebtedness.

(D)(1) When the commission determines the basic project cost of the classroom facilities needs of a school district and the school district's portion of that basic project cost under division (C) of this section, the project shall be conditionally approved. Such conditional approval shall be submitted to the controlling board for approval thereof. The controlling board shall forthwith approve or reject the commission's determination, conditional approval, and the amount of the state's portion of the basic project cost; however, no state funds shall be encumbered under this section. Upon approval by the controlling board, the school district board may identify a discrete part of its classroom facilities needs, which shall include only new construction of or additions or major repairs to a particular building, to address with local resources. Upon identifying a part of the school

district's basic project cost to address with local resources, the school district board may allocate any available school district moneys to pay the cost of that identified part, including the proceeds of an issuance of bonds if approved by the electors of the school district.

All local resources utilized under this division shall first be deposited in the project construction account required under section 3318.08 of the Revised Code.

(2) Unless the school district board exercises its option under division (D)(3) of this section, for a school district to qualify for participation in the program authorized under this section, one of the following conditions shall be satisfied:

(a) The electors of the school district by a majority vote shall approve the levy of taxes outside the ten-mill limitation for a period of twenty-three years at the rate of not less than one-half mill for each dollar of valuation to be used to pay the cost of maintaining or upgrading, if approved by the commission, the classroom facilities included in the basic project cost as determined by the commission. The form of the ballot to be used to submit the question whether to approve the tax required under this division to the electors of the school district shall be the form for an additional levy of taxes prescribed in section 3318.361 of the Revised Code, which may be combined in a single ballot question with the questions prescribed under section 5705.218 of the Revised Code.

(b) As authorized under division (C) of section 3318.05 of the Revised Code, the school district board shall earmark from the proceeds of a permanent improvement tax levied under section 5705.21 of the Revised Code, an amount equivalent to the additional tax otherwise required under division (D)(2)(a) of this section for the maintenance of the classroom facilities included in the basic project cost as determined by the commission.

(c) As authorized under section 3318.051 of the Revised Code, the school district board shall, if approved by the commission, annually transfer into the maintenance fund required under section 3318.05 of the Revised Code the amount prescribed in section 3318.051 of the Revised Code in lieu of the tax otherwise required under division (D)(2)(a) of this section for the maintenance of the classroom facilities included in the basic project cost as determined by the commission.

(d) If the school district board has rescinded the agreement to make transfers under section 3318.051 of the Revised Code, as provided under division (F) of that section, the electors of the school district, in accordance with section 3318.063 of the Revised Code, first shall approve the levy of taxes outside the ten-mill limitation for the period specified in that section at a rate of not less than one-half mill for each dollar of valuation.

(e) The school district board shall apply the proceeds of a tax to leverage bonds as authorized under section 3318.052 of the Revised Code or dedicate a local donated contribution in the manner described in division (B) of section 3318.084 of the Revised Code in an amount equivalent to the additional tax otherwise required under division (D)(2)(a) of this section for the maintenance of the classroom facilities included in the basic project cost as determined by the commission.

(3) A school district board may opt to delay taking any of the actions described in division (D)(2) of this section until the school district becomes eligible for state assistance under sections 3318.01 to 3318.20 of the Revised Code. In order to exercise this option, the board shall certify to the commission a resolution indicating the board's intent to do so prior to entering into an agreement under division (B) of this section.

(4) If pursuant to division (D)(3) of this section a district board opts to delay levying an

additional tax until the district becomes eligible for state assistance, it shall submit the question of levying that tax to the district electors as follows:

(a) In accordance with section 3318.06 of the Revised Code if it will also be necessary pursuant to division (E) of this section to submit a proposal for approval of a bond issue;

(b) In accordance with section 3318.361 of the Revised Code if it is not necessary to also submit a proposal for approval of a bond issue pursuant to division (E) of this section.

(5) No state assistance under sections 3318.01 to 3318.20 of the Revised Code shall be released until a school district board that adopts and certifies a resolution under division (D) of this section also demonstrates to the satisfaction of the commission compliance with the provisions of division (D)(2) of this section.

Any amount required for maintenance under division (D)(2) of this section shall be deposited into a separate fund as specified in division ~~(B)-(D)~~ of section 3318.05 of the Revised Code.

(E)(1) If the school district becomes eligible for state assistance under sections 3318.01 to 3318.20 of the Revised Code for its entire project or for future segments, if the district previously segmented its project as authorized in section 3318.034 of the Revised Code, based on its percentile ranking under division (B)(3) of this section or is offered assistance under section 3318.364 of the Revised Code, the commission shall conduct a new assessment of the school district's classroom facilities needs and shall recalculate the basic project cost based on this new assessment. The basic project cost recalculated under this division shall include the amount of expenditures made by the school district board under division (D)(1) of this section. The commission shall then recalculate the school district's portion of the new basic project cost, which shall be the percentage of the original basic project cost assigned to the school district as its portion under division (C) of this section. The commission shall deduct the expenditure of school district moneys made under division (D)(1) of this section from the school district's portion of the basic project cost as recalculated under this division. If the amount of school district resources applied by the school district board to the school district's portion of the basic project cost under this section is less than the total amount of such portion as recalculated under this division, the school district board by a majority vote of all of its members shall, if it desires to seek state assistance under sections 3318.01 to 3318.20 of the Revised Code, adopt a resolution as specified in section 3318.06 of the Revised Code to submit to the electors of the school district the question of approval of a bond issue in order to pay any additional amount of school district portion required for state assistance. Any tax levy approved under division (D) of this section satisfies the requirements to levy the additional tax under section 3318.06 of the Revised Code.

(2) If the amount of school district resources applied by the school district board to the school district's portion of the basic project cost under this section is more than the total amount of such portion as recalculated under this division, within ~~one year~~ two years after the school district's portion is recalculated under division (E)(1) of this section the commission may grant to the school district the difference between the two calculated portions, but at no time shall the commission expend any state funds on a project in an amount greater than the state's portion of the basic project cost as recalculated under this division.

Any reimbursement under this division shall be only for local resources the school district has applied toward construction cost expenditures for the classroom facilities approved by the

commission, which shall not include any financing costs associated with that construction.

The school district board shall use any moneys reimbursed to the district under this division to pay off any debt service the district owes for classroom facilities constructed under its project under this section before such moneys are applied to any other purpose. However, the district board first may deposit moneys reimbursed under this division into the district's general fund or a permanent improvement fund to replace local resources the district withdrew from those funds, as long as, and to the extent that, those local resources were used by the district for constructing classroom facilities included in the district's basic project cost.

Sec. 3735.67. (A) The owner of real property located in a community reinvestment area and eligible for exemption from taxation under a resolution adopted pursuant to section 3735.66 of the Revised Code may file an application for an exemption from real property taxation of a percentage of the assessed valuation of a new structure, or of the increased assessed valuation of an existing structure after remodeling began, if the new structure or remodeling is completed after the effective date of the resolution adopted pursuant to section 3735.66 of the Revised Code. The application shall be filed with the housing officer designated for the community reinvestment area in which the property is located. If any part of the new structure or remodeled structure that would be exempted is of real property to be used for commercial or industrial purposes, the legislative authority and the owner of the property shall enter into a written agreement pursuant to section 3735.671 of the Revised Code prior to commencement of construction or remodeling; if such an agreement is subject to approval by the board of education of the school district within the territory of which the property is or will be located, the agreement shall not be formally approved by the legislative authority until the board of education approves the agreement in the manner prescribed by that section.

(B) The housing officer shall verify the construction of the new structure or the cost of the remodeling of the existing structure and the facts asserted in the application. The housing officer shall determine whether the construction or remodeling meets the requirements for an exemption under this section. In cases involving a structure of historical or architectural significance, the housing officer shall not determine whether the remodeling meets the requirements for a tax exemption unless the appropriateness of the remodeling has been certified, in writing, by the society, association, agency, or legislative authority that has designated the structure or by any organization or person authorized, in writing, by such society, association, agency, or legislative authority to certify the appropriateness of the remodeling.

(C) If the construction or remodeling meets the requirements for exemption, the housing officer shall forward the application to the county auditor with a certification as to the division of this section under which the exemption is granted, and the period and percentage of the exemption as determined by the legislative authority pursuant to that division. If the construction or remodeling is of commercial or industrial property and the legislative authority is not required to certify a copy of a resolution under section 3735.671 of the Revised Code, the housing officer shall comply with the notice requirements prescribed under section 5709.83 of the Revised Code, unless the board has adopted a resolution under that section waiving its right to receive such a notice.

(D) Except as provided in division (F) of this section, the tax exemption shall first apply in the year the construction or remodeling would first be taxable but for this section. In the case of remodeling that qualifies for exemption, a percentage, not to exceed one hundred per cent, of the

increased assessed valuation of an existing structure after remodeling began shall be exempted from real property taxation. In the case of construction of a structure that qualifies for exemption, a percentage, not to exceed one hundred per cent, of the assessed value of the structure shall be exempted from real property taxation. In either case, the percentage shall be the percentage set forth in the agreement if the structure or remodeling is to be used for commercial or industrial purposes, or the percentage set forth in the resolution describing the community reinvestment area if the structure or remodeling is to be used for residential purposes.

The construction of new structures and the remodeling of existing structures are hereby declared to be a public purpose for which exemptions from real property taxation may be granted for the following periods:

(1) For every dwelling and commercial or industrial properties, located within the same community reinvestment area, upon which the cost of remodeling is at least two thousand five hundred dollars in the case of a dwelling containing not more than two family units or at least five thousand dollars in the case of all other property, a period to be determined by the legislative authority adopting the resolution, but not exceeding fifteen years. The period of exemption for a dwelling described in division (D)(1) of this section may be extended by a legislative authority for up to an additional ten years if the dwelling is a structure of historical or architectural significance, is a certified historic structure that has been subject to federal tax treatment under 26 U.S.C. 47 and 170(h), and units within the structure have been leased to individual tenants for five consecutive years;

(2) Except as provided in division (F) of this section, for construction of every dwelling, and commercial or industrial structure located within the same community reinvestment area, a period to be determined by the legislative authority adopting the resolution, but not exceeding ~~fifteen~~ one of the following:

(a) Thirty years, if the commercial or industrial structure is situated on the site of a megaproject and is owned and occupied by a megaproject operator as defined in division (A)(12) of section 122.17 of the Revised Code, or is not situated on the site of a megaproject but is owned and occupied by a megaproject supplier that meets the requirements described in division (A)(13)(b) of section 122.17 of the Revised Code;

~~(b) Fifteen years, for any other dwelling or commercial or industrial structure. The period of exemption for construction of a commercial or industrial structure may be extended by a legislative authority for up to an additional fifteen years if the structure is situated on the site of a megaproject or is owned and occupied by a megaproject supplier.~~

(E) Any person, board, or officer authorized by section 5715.19 of the Revised Code to file complaints with the county board of revision may file a complaint with the housing officer challenging the continued exemption of any property granted an exemption under this section. A complaint against exemption shall be filed prior to the thirty-first day of December of the tax year for which taxation of the property is requested. The housing officer shall determine whether the property continues to meet the requirements for exemption and shall certify the housing officer's findings to the complainant. If the housing officer determines that the property does not meet the requirements for exemption, the housing officer shall notify the county auditor, who shall correct the tax list and duplicate accordingly.

(F) The owner of a dwelling constructed in a community reinvestment area may file an application for an exemption after the year the construction first became subject to taxation. The application shall be processed in accordance with the procedures prescribed under this section and shall be granted if the construction that is the subject of the application otherwise meets the requirements for an exemption under this section. If approved, the exemption sought in the application first applies in the year the application is filed. An exemption approved pursuant to this division continues only for those years remaining in the period described in division (D)(2) of this section. No exemption may be claimed for any year in that period that precedes the year in which the application is filed.

Sec. 3735.671. (A) If construction or remodeling of commercial or industrial property is to be exempted from taxation pursuant to section 3735.67 of the Revised Code, the legislative authority and the owner of the property, prior to the commencement of construction or remodeling, shall enter into a written agreement, binding on both parties for a period of time that does not end prior to the end of the period of the exemption, that includes all of the information and statements prescribed by this section. Agreements may include terms not prescribed by this section, but such terms shall in no way derogate from the information and statements prescribed by this section.

(1) Except as otherwise provided in division (A)(2) or (3) of this section, an agreement entered into under this section shall not be approved by the legislative authority unless the board of education of the city, local, or exempted village school district within the territory of which the property is or will be located approves the agreement. For the purpose of obtaining such approval, the legislative authority shall certify a copy of the agreement to the board of education not later than forty-five days prior to approving the agreement, excluding Saturday, Sunday, and a legal holiday as defined in section 1.14 of the Revised Code. The board of education, by resolution adopted by a majority of the board, shall approve or disapprove the agreement and certify a copy of the resolution to the legislative authority not later than fourteen days prior to the date stipulated by the legislative authority as the date upon which approval of the agreement is to be formally considered by the legislative authority. The board of education may include in the resolution conditions under which the board would approve the agreement. The legislative authority may approve an agreement at any time after the board of education certifies its resolution approving the agreement to the legislative authority, or, if the board approves the agreement conditionally, at any time after the conditions are agreed to by the board and the legislative authority.

(2) Approval of an agreement by the board of education is not required under division (A)(1) of this section if, for each tax year the real property is exempted from taxation, the sum of the following quantities, as estimated at or prior to the time the agreement is formally approved by the legislative authority, equals or exceeds fifty per cent of the amount of taxes, as estimated at or prior to that time, that would have been charged and payable that year upon the real property had that property not been exempted from taxation:

(a) The amount of taxes charged and payable on any portion of the assessed valuation of the new structure or of the increased assessed valuation of an existing structure after remodeling began that will not be exempted from taxation under the agreement;

(b) The amount of taxes charged and payable on tangible personal property located on the premises of the new structure or of the structure to be remodeled under the agreement, whether

payable by the owner of the structure or by a related member, as defined in section 5733.042 of the Revised Code without regard to division (B) of that section.

(c) The amount of any cash payment by the owner of the new structure or structure to be remodeled to the school district, the dollar value, as mutually agreed to by the owner and the board of education, of any property or services provided by the owner of the property to the school district, whether by gift, loan, or otherwise, and any payment by the legislative authority to the school district pursuant to section 5709.82 of the Revised Code.

The estimates of quantities used for purposes of division (A)(2) of this section shall be estimated by the legislative authority. The legislative authority shall certify to the board of education that the estimates have been made in good faith. Departures of the actual quantities from the estimates subsequent to approval of the agreement by the board of education do not invalidate the agreement.

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

(4) If the owner of the property or the legislative authority agree to make any payment to the school district as described in division (A)(2)(c) of this section, the owner or legislative authority shall agree to make payments to the joint vocational school district within which the property is located at the same rate or amount and under the same terms received by the city, local, or exempted village school district.

(B) Each agreement shall include the following information:

(1) The names of all parties to the agreement;

(2) A description of the remodeling or construction, whether or not to be exempted from taxation, including existing or new structure size and cost thereof; the value of machinery, equipment, furniture, and fixtures, including an itemization of the value of machinery, equipment, furniture, and fixtures used at another location in this state prior to the agreement and relocated or to be relocated from that location to the property, and the value of machinery, equipment, furniture, and fixtures at the facility prior to the execution of the agreement; the value of inventory at the property, including an itemization of the value of inventory held at another location in this state prior to the agreement and relocated or to be relocated from that location to the property, and the value of inventory held at the property prior to the execution of the agreement;

(3) The scheduled starting and completion dates of remodeling or construction of real property or of investments made in machinery, equipment, furniture, fixtures, and inventory;

(4) Estimates of the number of employee positions to be created each year of the agreement and of the number of employee positions retained by the owner due to the remodeling or

construction, itemized as to the number of full-time, part-time, permanent, and temporary positions;

(5) Estimates of the dollar amount of payroll attributable to the positions set forth in division (B)(4) of this section, similarly itemized;

(6) The number of employee positions, if any, at the property and at any other location in this state at the time the agreement is executed, itemized as to the number of full-time, part-time, permanent, and temporary positions.

(C) Each agreement shall set forth the following information and incorporate the following statements:

(1) A description of real property to be exempted from taxation under the agreement, the percentage of the assessed valuation of the real property exempted from taxation, and the period for which the exemption is granted, accompanied by the statement: "The exemption commences the first year for which the real property would first be taxable were that property not exempted from taxation. No exemption shall commence after _____ (insert date) nor extend beyond _____ (insert date)."

(2) "_____ (insert name of owner) shall pay such real property taxes as are not exempted under this agreement and are charged against such property and shall file all tax reports and returns as required by law. If _____ (insert name of owner) fails to pay such taxes or file such returns and reports, exemptions from taxation granted under this agreement are rescinded beginning with the year for which such taxes are charged or such reports or returns are required to be filed and thereafter."

(3) "_____ (insert name of owner) hereby certifies that at the time this agreement is executed, _____ (insert name of owner) does not owe any delinquent real or tangible personal property taxes to any taxing authority of the State of Ohio, and does not owe delinquent taxes for which _____ (insert name of owner) is liable under Chapter 5733., 5735., 5739., 5741., 5743., 5747., or 5753. of the Ohio Revised Code, or, if such delinquent taxes are owed, _____ (insert name of owner) currently is paying the delinquent taxes pursuant to an undertaking enforceable by the State of Ohio or an agent or instrumentality thereof, has filed a petition in bankruptcy under 11 U.S.C.A. 101, et seq., or such a petition has been filed against _____ (insert name of owner). For the purposes of this certification, delinquent taxes are taxes that remain unpaid on the latest day prescribed for payment without penalty under the chapter of the Revised Code governing payment of those taxes."

(4) "_____ (insert name of municipal corporation or county) shall perform such acts as are reasonably necessary or appropriate to effect, claim, reserve, and maintain exemptions from taxation granted under this agreement including, without limitation, joining in the execution of all documentation and providing any necessary certificates required in connection with such exemptions."

(5) "If for any reason _____ (insert name of municipal corporation or county) revokes the designation of the area, entitlements granted under this agreement shall continue for the number of years specified under this agreement, unless _____ (insert name of owner) materially fails to fulfill its obligations under this agreement and _____ (insert name of municipal corporation or county) terminates or modifies the exemptions from taxation pursuant to this agreement."

(6) "If _____ (insert name of owner) materially fails to fulfill its obligations under this

agreement, or if _____ (insert name of municipal corporation or county) determines that the certification as to delinquent taxes required by this agreement is fraudulent, _____ (insert name of municipal corporation or county) may terminate or modify the exemptions from taxation granted under this agreement."

(7) " _____ (insert name of owner) shall provide to the proper tax incentive review council any information reasonably required by the council to evaluate the applicant's compliance with the agreement, including returns filed pursuant to section 5711.02 of the Ohio Revised Code if requested by the council."

(8) "This agreement is not transferable or assignable without the express, written approval of _____ (insert name of municipal corporation or county)."

(9) "Exemptions from taxation granted under this agreement shall be revoked if it is determined that _____ (insert name of owner), any successor to that person, or any related member (as those terms are defined in division (E) of section 3735.671 of the Ohio Revised Code) has violated the prohibition against entering into this agreement under division (E) of section 3735.671 or section 5709.62 or 5709.63 of the Ohio Revised Code prior to the time prescribed by that division or either of those sections."

(10) " _____ (insert name of owner) and _____ (insert name of municipal corporation or county) acknowledge that this agreement must be approved by formal action of the legislative authority of _____ (insert name of municipal corporation or county) as a condition for the agreement to take effect. This agreement takes effect upon such approval."

(11) If the agreement relates to a commercial or industrial structure ~~subject to the extension for megaprojects or megaproject suppliers described in division (D)(2)-(D)(2)(a) of section 3735.67 of the Revised Code~~ for which the legislative authority has authorized an exemption period of more than fifteen years, both of the following:

(a) A requirement that the owner of the structure annually certify to the legislative authority whether the megaproject operator of the megaproject upon which the structure is situated or the megaproject supplier, as applicable, holds a certificate issued under division ~~(D)(7)-(D)(11)~~ of section 122.17 of the Revised Code on the first day of the current tax year or whether such certificate has been modified or terminated;

(b) A provision authorizing the legislative authority to terminate the exemption for current and subsequent tax years if the megaproject operator or megaproject supplier does not comply with the terms of the agreement or hold a certificate issued under division ~~(D)(7)-(D)(11)~~ of section 122.17 of the Revised Code on the first day of the current tax year.

The statement described in division (C)(6) of this section may include the following statement, appended at the end of the statement: ", and may require the repayment of the amount of taxes that would have been payable had the property not been exempted from taxation under this agreement." If the agreement includes a statement requiring repayment of exempted taxes, it also may authorize the legislative authority to secure repayment of such taxes by a lien on the exempted property in the amount required to be repaid. Such a lien shall attach, and may be perfected, collected, and enforced, in the same manner as a mortgage lien on real property, and shall otherwise have the same force and effect as a mortgage lien on real property.

(D) Except as otherwise provided in this division, an agreement entered into under this

section shall require that the owner pay an annual fee equal to the greater of one per cent of the amount of taxes exempted under the agreement or five hundred dollars; provided, however, that if the value of the incentives exceeds two hundred fifty thousand dollars, the fee shall not exceed two thousand five hundred dollars. The fee shall be payable to the legislative authority once per year for each year the agreement is effective on the days and in the form specified in the agreement. Fees paid shall be deposited in a special fund created for such purpose by the legislative authority and shall be used by the legislative authority exclusively for the purpose of complying with section 3735.672 of the Revised Code and by the tax incentive review council created under section 5709.85 of the Revised Code exclusively for the purposes of performing the duties prescribed under that section. The legislative authority may waive or reduce the amount of the fee, but such waiver or reduction does not affect the obligations of the legislative authority or the tax incentive review council to comply with section 3735.672 or 5709.85 of the Revised Code.

(E) If any person that is party to an agreement granting an exemption from taxation discontinues operations at the structure to which that exemption applies prior to the expiration of the term of the agreement, that person, any successor to that person, and any related member shall not enter into an agreement under this section or section 5709.62, 5709.63, or 5709.632 of the Revised Code, and no legislative authority shall enter into such an agreement with such a person, successor, or related member, prior to the expiration of five years after the discontinuation of operations. As used in this division, "successor" means a person to which the assets or equity of another person has been transferred, which transfer resulted in the full or partial nonrecognition of gain or loss, or resulted in a carryover basis, both as determined by rule adopted by the tax commissioner. "Related member" has the same meaning as defined in section 5733.042 of the Revised Code without regard to division (B) of that section.

The director of development services shall review all agreements submitted to the director under division (F) of this section for the purpose of enforcing this division. If the director determines there has been a violation of this division, the director shall notify the legislative authority of such violation, and the legislative authority immediately shall revoke the exemption granted under the agreement.

(F) When an agreement is entered into under this section, the legislative authority authorizing the agreement shall forward a copy of the agreement to the director of development services within fifteen days after the agreement is entered into.

Sec. 5739.01. As used in this chapter:

(A) "Person" includes individuals, receivers, assignees, trustees in bankruptcy, estates, firms, partnerships, associations, joint-stock companies, joint ventures, clubs, societies, corporations, the state and its political subdivisions, and combinations of individuals of any form.

(B) "Sale" and "selling" include all of the following transactions for a consideration in any manner, whether absolutely or conditionally, whether for a price or rental, in money or by exchange, and by any means whatsoever:

(1) All transactions by which title or possession, or both, of tangible personal property, is or is to be transferred, or a license to use or consume tangible personal property is or is to be granted;

(2) All transactions by which lodging by a hotel is or is to be furnished to transient guests;

(3) All transactions by which:

(a) An item of tangible personal property is or is to be repaired, except property, the purchase of which would not be subject to the tax imposed by section 5739.02 of the Revised Code;

(b) An item of tangible personal property is or is to be installed, except property, the purchase of which would not be subject to the tax imposed by section 5739.02 of the Revised Code or property that is or is to be incorporated into and will become a part of a production, transmission, transportation, or distribution system for the delivery of a public utility service;

(c) The service of washing, cleaning, waxing, polishing, or painting a motor vehicle is or is to be furnished;

(d) Laundry and dry cleaning services are or are to be provided;

(e) Automatic data processing, computer services, or electronic information services are or are to be provided for use in business when the true object of the transaction is the receipt by the consumer of automatic data processing, computer services, or electronic information services rather than the receipt of personal or professional services to which automatic data processing, computer services, or electronic information services are incidental or supplemental. Notwithstanding any other provision of this chapter, such transactions that occur between members of an affiliated group are not sales. An "affiliated group" means two or more persons related in such a way that one person owns or controls the business operation of another member of the group. In the case of corporations with stock, one corporation owns or controls another if it owns more than fifty per cent of the other corporation's common stock with voting rights.

(f) Telecommunications service, including prepaid calling service, prepaid wireless calling service, or ancillary service, is or is to be provided, but not including coin-operated telephone service;

(g) Landscaping and lawn care service is or is to be provided;

(h) Private investigation and security service is or is to be provided;

(i) Information services or tangible personal property is provided or ordered by means of a nine hundred telephone call;

(j) Building maintenance and janitorial service is or is to be provided;

(k) Exterminating service is or is to be provided;

(l) Physical fitness facility service is or is to be provided;

(m) Recreation and sports club service is or is to be provided;

(n) Satellite broadcasting service is or is to be provided;

(o) Personal care service is or is to be provided to an individual. As used in this division, "personal care service" includes skin care, the application of cosmetics, manicuring, pedicuring, hair removal, tattooing, body piercing, tanning, massage, and other similar services. "Personal care service" does not include a service provided by or on the order of a licensed physician or licensed chiropractor, or the cutting, coloring, or styling of an individual's hair.

(p) The transportation of persons by motor vehicle or aircraft is or is to be provided, when the transportation is entirely within this state, except for transportation provided by an ambulance service, by a transit bus, as defined in section 5735.01 of the Revised Code, and transportation provided by a citizen of the United States holding a certificate of public convenience and necessity issued under 49 U.S.C. 41102;

(q) Motor vehicle towing service is or is to be provided. As used in this division, "motor

vehicle towing service" means the towing or conveyance of a wrecked, disabled, or illegally parked motor vehicle.

(r) Snow removal service is or is to be provided. As used in this division, "snow removal service" means the removal of snow by any mechanized means, but does not include the providing of such service by a person that has less than five thousand dollars in sales of such service during the calendar year.

(s) Electronic publishing service is or is to be provided to a consumer for use in business, except that such transactions occurring between members of an affiliated group, as defined in division (B)(3)(e) of this section, are not sales.

(4) All transactions by which printed, imprinted, overprinted, lithographic, multilithic, blueprinted, photostatic, or other productions or reproductions of written or graphic matter are or are to be furnished or transferred;

(5) The production or fabrication of tangible personal property for a consideration for consumers who furnish either directly or indirectly the materials used in the production of fabrication work; and include the furnishing, preparing, or serving for a consideration of any tangible personal property consumed on the premises of the person furnishing, preparing, or serving such tangible personal property. Except as provided in section 5739.03 of the Revised Code, a construction contract pursuant to which tangible personal property is or is to be incorporated into a structure or improvement on and becoming a part of real property is not a sale of such tangible personal property. The construction contractor is the consumer of such tangible personal property, provided that the sale and installation of carpeting, the sale and installation of agricultural land tile, the sale and erection or installation of portable grain bins, or the provision of landscaping and lawn care service and the transfer of property as part of such service is never a construction contract.

As used in division (B)(5) of this section:

(a) "Agricultural land tile" means fired clay or concrete tile, or flexible or rigid perforated plastic pipe or tubing, incorporated or to be incorporated into a subsurface drainage system appurtenant to land used or to be used primarily in production by farming, agriculture, horticulture, or floriculture. The term does not include such materials when they are or are to be incorporated into a drainage system appurtenant to a building or structure even if the building or structure is used or to be used in such production.

(b) "Portable grain bin" means a structure that is used or to be used by a person engaged in farming or agriculture to shelter the person's grain and that is designed to be disassembled without significant damage to its component parts.

(6) All transactions in which all of the shares of stock of a closely held corporation are transferred, or an ownership interest in a pass-through entity, as defined in section 5733.04 of the Revised Code, is transferred, if the corporation or pass-through entity is not engaging in business and its entire assets consist of boats, planes, motor vehicles, or other tangible personal property operated primarily for the use and enjoyment of the shareholders or owners;

(7) All transactions in which a warranty, maintenance or service contract, or similar agreement by which the vendor of the warranty, contract, or agreement agrees to repair or maintain the tangible personal property of the consumer is or is to be provided;

(8) The transfer of copyrighted motion picture films used solely for advertising purposes,

except that the transfer of such films for exhibition purposes is not a sale;

(9) All transactions by which tangible personal property is or is to be stored, except such property that the consumer of the storage holds for sale in the regular course of business;

(10) All transactions in which "guaranteed auto protection" is provided whereby a person promises to pay to the consumer the difference between the amount the consumer receives from motor vehicle insurance and the amount the consumer owes to a person holding title to or a lien on the consumer's motor vehicle in the event the consumer's motor vehicle suffers a total loss under the terms of the motor vehicle insurance policy or is stolen and not recovered, if the protection and its price are included in the purchase or lease agreement;

(11)(a) Except as provided in division (B)(11)(b) of this section, all transactions by which health care services are paid for, reimbursed, provided, delivered, arranged for, or otherwise made available by a medicaid health insuring corporation pursuant to the corporation's contract with the state.

(b) If the centers for medicare and medicaid services of the United States department of health and human services determines that the taxation of transactions described in division (B)(11)(a) of this section constitutes an impermissible health care-related tax under the "Social Security Act," section 1903(w), 42 U.S.C. 1396b(w), and regulations adopted thereunder, the medicaid director shall notify the tax commissioner of that determination. Beginning with the first day of the month following that notification, the transactions described in division (B)(11)(a) of this section are not sales for the purposes of this chapter or Chapter 5741. of the Revised Code. The tax commissioner shall order that the collection of taxes under sections 5739.02, 5739.021, 5739.023, 5739.026, 5741.02, 5741.021, 5741.022, and 5741.023 of the Revised Code shall cease for transactions occurring on or after that date.

(12) All transactions by which a specified digital product is provided for permanent use or less than permanent use, regardless of whether continued payment is required.

Except as provided in this section, "sale" and "selling" do not include transfers of interest in leased property where the original lessee and the terms of the original lease agreement remain unchanged, or professional, insurance, or personal service transactions that involve the transfer of tangible personal property as an inconsequential element, for which no separate charges are made.

(C) "Vendor" means the person providing the service or by whom the transfer effected or license given by a sale is or is to be made or given and, for sales described in division (B)(3)(i) of this section, the telecommunications service vendor that provides the nine hundred telephone service; if two or more persons are engaged in business at the same place of business under a single trade name in which all collections on account of sales by each are made, such persons shall constitute a single vendor.

Physicians, dentists, hospitals, and veterinarians who are engaged in selling tangible personal property as received from others, such as eyeglasses, mouthwashes, dentifrices, or similar articles, are vendors. Veterinarians who are engaged in transferring to others for a consideration drugs, the dispensing of which does not require an order of a licensed veterinarian or physician under federal law, are vendors.

The operator of any peer-to-peer car sharing program shall be considered to be the vendor.

(D)(1) "Consumer" means the person for whom the service is provided, to whom the transfer

effected or license given by a sale is or is to be made or given, to whom the service described in division (B)(3)(f) or (i) of this section is charged, or to whom the admission is granted.

(2) Physicians, dentists, hospitals, and blood banks operated by nonprofit institutions and persons licensed to practice veterinary medicine, surgery, and dentistry are consumers of all tangible personal property and services purchased by them in connection with the practice of medicine, dentistry, the rendition of hospital or blood bank service, or the practice of veterinary medicine, surgery, and dentistry. In addition to being consumers of drugs administered by them or by their assistants according to their direction, veterinarians also are consumers of drugs that under federal law may be dispensed only by or upon the order of a licensed veterinarian or physician, when transferred by them to others for a consideration to provide treatment to animals as directed by the veterinarian.

(3) A person who performs a facility management, or similar service contract for a contractee is a consumer of all tangible personal property and services purchased for use in connection with the performance of such contract, regardless of whether title to any such property vests in the contractee. The purchase of such property and services is not subject to the exception for resale under division (E) of this section.

(4)(a) In the case of a person who purchases printed matter for the purpose of distributing it or having it distributed to the public or to a designated segment of the public, free of charge, that person is the consumer of that printed matter, and the purchase of that printed matter for that purpose is a sale.

(b) In the case of a person who produces, rather than purchases, printed matter for the purpose of distributing it or having it distributed to the public or to a designated segment of the public, free of charge, that person is the consumer of all tangible personal property and services purchased for use or consumption in the production of that printed matter. That person is not entitled to claim exemption under division (B)(42)(f) of section 5739.02 of the Revised Code for any material incorporated into the printed matter or any equipment, supplies, or services primarily used to produce the printed matter.

(c) The distribution of printed matter to the public or to a designated segment of the public, free of charge, is not a sale to the members of the public to whom the printed matter is distributed or to any persons who purchase space in the printed matter for advertising or other purposes.

(5) A person who makes sales of any of the services listed in division (B)(3) of this section is the consumer of any tangible personal property used in performing the service. The purchase of that property is not subject to the resale exception under division (E) of this section.

(6) A person who engages in highway transportation for hire is the consumer of all packaging materials purchased by that person and used in performing the service, except for packaging materials sold by such person in a transaction separate from the service.

(7) In the case of a transaction for health care services under division (B)(11) of this section, a medicaid health insuring corporation is the consumer of such services. The purchase of such services by a medicaid health insuring corporation is not subject to the exception for resale under division (E) of this section or to the exemptions provided under divisions (B)(12), (18), (19), and (22) of section 5739.02 of the Revised Code.

(E) "Retail sale" and "sales at retail" include all sales, except those in which the purpose of

the consumer is to resell the thing transferred or benefit of the service provided, by a person engaging in business, in the form in which the same is, or is to be, received by the person.

(F) "Business" includes any activity engaged in by any person with the object of gain, benefit, or advantage, either direct or indirect. "Business" does not include the activity of a person in managing and investing the person's own funds.

(G) "Engaging in business" means commencing, conducting, or continuing in business, and liquidating a business when the liquidator thereof holds itself out to the public as conducting such business. Making a casual sale is not engaging in business.

(H)(1)(a) "Price," except as provided in divisions (H)(2), (3), and (4) of this section, means the total amount of consideration, including cash, credit, property, and services, for which tangible personal property or services are sold, leased, or rented, valued in money, whether received in money or otherwise, without any deduction for any of the following:

- (i) The vendor's cost of the property sold;
- (ii) The cost of materials used, labor or service costs, interest, losses, all costs of transportation to the vendor, all taxes imposed on the vendor, including the tax imposed under Chapter 5751. of the Revised Code, and any other expense of the vendor;
- (iii) Charges by the vendor for any services necessary to complete the sale;
- (iv) Delivery charges. As used in this division, "delivery charges" means charges by the vendor for preparation and delivery to a location designated by the consumer of tangible personal property or a service, including transportation, shipping, postage, handling, crating, and packing.
- (v) Installation charges;
- (vi) Credit for any trade-in.

(b) "Price" includes consideration received by the vendor from a third party, if the vendor actually receives the consideration from a party other than the consumer, and the consideration is directly related to a price reduction or discount on the sale; the vendor has an obligation to pass the price reduction or discount through to the consumer; the amount of the consideration attributable to the sale is fixed and determinable by the vendor at the time of the sale of the item to the consumer; and one of the following criteria is met:

(i) The consumer presents a coupon, certificate, or other document to the vendor to claim a price reduction or discount where the coupon, certificate, or document is authorized, distributed, or granted by a third party with the understanding that the third party will reimburse any vendor to whom the coupon, certificate, or document is presented;

(ii) The consumer identifies the consumer's self to the seller as a member of a group or organization entitled to a price reduction or discount. A preferred customer card that is available to any patron does not constitute membership in such a group or organization.

(iii) The price reduction or discount is identified as a third party price reduction or discount on the invoice received by the consumer, or on a coupon, certificate, or other document presented by the consumer.

(c) "Price" does not include any of the following:

(i) Discounts, including cash, term, or coupons that are not reimbursed by a third party that are allowed by a vendor and taken by a consumer on a sale;

(ii) Interest, financing, and carrying charges from credit extended on the sale of tangible

personal property or services, if the amount is separately stated on the invoice, bill of sale, or similar document given to the purchaser;

(iii) Any taxes legally imposed directly on the consumer that are separately stated on the invoice, bill of sale, or similar document given to the consumer. For the purpose of this division, the tax imposed under Chapter 5751. of the Revised Code is not a tax directly on the consumer, even if the tax or a portion thereof is separately stated.

(iv) Notwithstanding divisions (H)(1)(b)(i) to (iii) of this section, any discount allowed by an automobile manufacturer to its employee, or to the employee of a supplier, on the purchase of a new motor vehicle from a new motor vehicle dealer in this state.

(v) The dollar value of a gift card that is not sold by a vendor or purchased by a consumer and that is redeemed by the consumer in purchasing tangible personal property or services if the vendor is not reimbursed and does not receive compensation from a third party to cover all or part of the gift card value. For the purposes of this division, a gift card is not sold by a vendor or purchased by a consumer if it is distributed pursuant to an awards, loyalty, or promotional program. Past and present purchases of tangible personal property or services by the consumer shall not be treated as consideration exchanged for a gift card.

(2) In the case of a sale of any new motor vehicle by a new motor vehicle dealer, as defined in section 4517.01 of the Revised Code, in which another motor vehicle is accepted by the dealer as part of the consideration received, "price" has the same meaning as in division (H)(1) of this section, reduced by the credit afforded the consumer by the dealer for the motor vehicle received in trade.

(3) In the case of a sale of any watercraft or outboard motor by a watercraft dealer licensed in accordance with section 1547.543 of the Revised Code, in which another watercraft, watercraft and trailer, or outboard motor is accepted by the dealer as part of the consideration received, "price" has the same meaning as in division (H)(1) of this section, reduced by the credit afforded the consumer by the dealer for the watercraft, watercraft and trailer, or outboard motor received in trade. As used in this division, "watercraft" includes an outdrive unit attached to the watercraft.

(4) In the case of transactions for health care services under division (B)(11) of this section, "price" means the amount of managed care premiums received each month by a medicaid health insuring corporation.

(I) "Receipts" means the total amount of the prices of the sales of vendors, provided that the dollar value of gift cards distributed pursuant to an awards, loyalty, or promotional program, and cash discounts allowed and taken on sales at the time they are consummated are not included, minus any amount deducted as a bad debt pursuant to section 5739.121 of the Revised Code. "Receipts" does not include the sale price of property returned or services rejected by consumers when the full sale price and tax are refunded either in cash or by credit.

(J) "Place of business" means any location at which a person engages in business.

(K) "Premises" includes any real property or portion thereof upon which any person engages in selling tangible personal property at retail or making retail sales and also includes any real property or portion thereof designated for, or devoted to, use in conjunction with the business engaged in by such person.

(L) "Casual sale" means a sale of an item of tangible personal property that was obtained by the person making the sale, through purchase or otherwise, for the person's own use and was

previously subject to any state's taxing jurisdiction on its sale or use, and includes such items acquired for the seller's use that are sold by an auctioneer employed directly by the person for such purpose, provided the location of such sales is not the auctioneer's permanent place of business. As used in this division, "permanent place of business" includes any location where such auctioneer has conducted more than two auctions during the year.

(M) "Hotel" means every establishment kept, used, maintained, advertised, or held out to the public to be a place where sleeping accommodations are offered to guests, in which five or more rooms are used for the accommodation of such guests, whether the rooms are in one or several structures, except as otherwise provided in section 5739.091 of the Revised Code.

(N) "Transient guests" means persons occupying a room or rooms for sleeping accommodations for less than thirty consecutive days.

(O) "Making retail sales" means the effecting of transactions wherein one party is obligated to pay the price and the other party is obligated to provide a service or to transfer title to or possession of the item sold. "Making retail sales" does not include the preliminary acts of promoting or soliciting the retail sales, other than the distribution of printed matter which displays or describes and prices the item offered for sale, nor does it include delivery of a predetermined quantity of tangible personal property or transportation of property or personnel to or from a place where a service is performed.

(P) "Used directly in the rendition of a public utility service" means that property that is to be incorporated into and will become a part of the consumer's production, transmission, transportation, or distribution system and that retains its classification as tangible personal property after such incorporation; fuel or power used in the production, transmission, transportation, or distribution system; and tangible personal property used in the repair and maintenance of the production, transmission, transportation, or distribution system, including only such motor vehicles as are specially designed and equipped for such use. Tangible personal property and services used primarily in providing highway transportation for hire are not used directly in the rendition of a public utility service. In this definition, "public utility" includes a citizen of the United States holding, and required to hold, a certificate of public convenience and necessity issued under 49 U.S.C. 41102.

(Q) "Refining" means removing or separating a desirable product from raw or contaminated materials by distillation or physical, mechanical, or chemical processes.

(R) "Assembly" and "assembling" mean attaching or fitting together parts to form a product, but do not include packaging a product.

(S) "Manufacturing operation" means a process in which materials are changed, converted, or transformed into a different state or form from which they previously existed and includes refining materials, assembling parts, and preparing raw materials and parts by mixing, measuring, blending, or otherwise committing such materials or parts to the manufacturing process. "Manufacturing operation" does not include packaging.

(T) "Fiscal officer" means, with respect to a regional transit authority, the secretary-treasurer thereof, and with respect to a county that is a transit authority, the fiscal officer of the county transit board if one is appointed pursuant to section 306.03 of the Revised Code or the county auditor if the board of county commissioners operates the county transit system.

(U) "Transit authority" means a regional transit authority created pursuant to section 306.31

of the Revised Code or a county in which a county transit system is created pursuant to section 306.01 of the Revised Code. For the purposes of this chapter, a transit authority must extend to at least the entire area of a single county. A transit authority that includes territory in more than one county must include all the area of the most populous county that is a part of such transit authority. County population shall be measured by the most recent census taken by the United States census bureau.

(V) "Legislative authority" means, with respect to a regional transit authority, the board of trustees thereof, and with respect to a county that is a transit authority, the board of county commissioners.

(W) "Territory of the transit authority" means all of the area included within the territorial boundaries of a transit authority as they from time to time exist. Such territorial boundaries must at all times include all the area of a single county or all the area of the most populous county that is a part of such transit authority. County population shall be measured by the most recent census taken by the United States census bureau.

(X) "Providing a service" means providing or furnishing anything described in division (B) (3) of this section for consideration.

(Y)(1)(a) "Automatic data processing" means processing of others' data, including keypunching or similar data entry services together with verification thereof, or providing access to computer equipment for the purpose of processing data.

(b) "Computer services" means providing services consisting of specifying computer hardware configurations and evaluating technical processing characteristics, computer programming, and training of computer programmers and operators, provided in conjunction with and to support the sale, lease, or operation of taxable computer equipment or systems.

(c) "Electronic information services" means providing access to computer equipment by means of telecommunications equipment for the purpose of either of the following:

- (i) Examining or acquiring data stored in or accessible to the computer equipment;
- (ii) Placing data into the computer equipment to be retrieved by designated recipients with access to the computer equipment.

"Electronic information services" does not include electronic publishing.

(d) "Automatic data processing, computer services, or electronic information services" shall not include personal or professional services.

(2) As used in divisions (B)(3)(e) and (Y)(1) of this section, "personal and professional services" means all services other than automatic data processing, computer services, or electronic information services, including but not limited to:

(a) Accounting and legal services such as advice on tax matters, asset management, budgetary matters, quality control, information security, and auditing and any other situation where the service provider receives data or information and studies, alters, analyzes, interprets, or adjusts such material;

(b) Analyzing business policies and procedures;

(c) Identifying management information needs;

(d) Feasibility studies, including economic and technical analysis of existing or potential computer hardware or software needs and alternatives;

(e) Designing policies, procedures, and custom software for collecting business information, and determining how data should be summarized, sequenced, formatted, processed, controlled, and reported so that it will be meaningful to management;

(f) Developing policies and procedures that document how business events and transactions are to be authorized, executed, and controlled;

(g) Testing of business procedures;

(h) Training personnel in business procedure applications;

(i) Providing credit information to users of such information by a consumer reporting agency, as defined in the "Fair Credit Reporting Act," 84 Stat. 1114, 1129 (1970), 15 U.S.C. 1681a(f), or as hereafter amended, including but not limited to gathering, organizing, analyzing, recording, and furnishing such information by any oral, written, graphic, or electronic medium;

(j) Providing debt collection services by any oral, written, graphic, or electronic means;

(k) Providing digital advertising services.

The services listed in divisions (Y)(2)(a) to (k) of this section are not automatic data processing or computer services.

(Z) "Highway transportation for hire" means the transportation of personal property belonging to others for consideration by any of the following:

(1) The holder of a permit or certificate issued by this state or the United States authorizing the holder to engage in transportation of personal property belonging to others for consideration over or on highways, roadways, streets, or any similar public thoroughfare;

(2) A person who engages in the transportation of personal property belonging to others for consideration over or on highways, roadways, streets, or any similar public thoroughfare but who could not have engaged in such transportation on December 11, 1985, unless the person was the holder of a permit or certificate of the types described in division (Z)(1) of this section;

(3) A person who leases a motor vehicle to and operates it for a person described by division (Z)(1) or (2) of this section.

(AA)(1) "Telecommunications service" means the electronic transmission, conveyance, or routing of voice, data, audio, video, or any other information or signals to a point, or between or among points. "Telecommunications service" includes such transmission, conveyance, or routing in which computer processing applications are used to act on the form, code, or protocol of the content for purposes of transmission, conveyance, or routing without regard to whether the service is referred to as voice-over internet protocol service or is classified by the federal communications commission as enhanced or value-added. "Telecommunications service" does not include any of the following:

(a) Data processing and information services that allow data to be generated, acquired, stored, processed, or retrieved and delivered by an electronic transmission to a consumer where the consumer's primary purpose for the underlying transaction is the processed data or information;

(b) Installation or maintenance of wiring or equipment on a customer's premises;

(c) Tangible personal property;

(d) Advertising, including directory advertising;

(e) Billing and collection services provided to third parties;

(f) Internet access service;

(g) Radio and television audio and video programming services, regardless of the medium,

including the furnishing of transmission, conveyance, and routing of such services by the programming service provider. Radio and television audio and video programming services include, but are not limited to, cable service, as defined in 47 U.S.C. 522(6), and audio and video programming services delivered by commercial mobile radio service providers, as defined in 47 C.F.R. 20.3;

(h) Ancillary service;

(i) Digital products delivered electronically, including software, music, video, reading materials, or ring tones.

(2) "Ancillary service" means a service that is associated with or incidental to the provision of telecommunications service, including conference bridging service, detailed telecommunications billing service, directory assistance, vertical service, and voice mail service. As used in this division:

(a) "Conference bridging service" means an ancillary service that links two or more participants of an audio or video conference call, including providing a telephone number. "Conference bridging service" does not include telecommunications services used to reach the conference bridge.

(b) "Detailed telecommunications billing service" means an ancillary service of separately stating information pertaining to individual calls on a customer's billing statement.

(c) "Directory assistance" means an ancillary service of providing telephone number or address information.

(d) "Vertical service" means an ancillary service that is offered in connection with one or more telecommunications services, which offers advanced calling features that allow customers to identify callers and manage multiple calls and call connections, including conference bridging service.

(e) "Voice mail service" means an ancillary service that enables the customer to store, send, or receive recorded messages. "Voice mail service" does not include any vertical services that the customer may be required to have in order to utilize the voice mail service.

(3) "900 service" means an inbound toll telecommunications service purchased by a subscriber that allows the subscriber's customers to call in to the subscriber's prerecorded announcement or live service, and which is typically marketed under the name "900 service" and any subsequent numbers designated by the federal communications commission. "900 service" does not include the charge for collection services provided by the seller of the telecommunications service to the subscriber, or services or products sold by the subscriber to the subscriber's customer.

(4) "Prepaid calling service" means the right to access exclusively telecommunications services, which must be paid for in advance and which enables the origination of calls using an access number or authorization code, whether manually or electronically dialed, and that is sold in predetermined units or dollars of which the number declines with use in a known amount.

(5) "Prepaid wireless calling service" means a telecommunications service that provides the right to utilize mobile telecommunications service as well as other non-telecommunications services, including the download of digital products delivered electronically, and content and ancillary services, that must be paid for in advance and that is sold in predetermined units or dollars of which the number declines with use in a known amount.

(6) "Value-added non-voice data service" means a telecommunications service in which

computer processing applications are used to act on the form, content, code, or protocol of the information or data primarily for a purpose other than transmission, conveyance, or routing.

(7) "Coin-operated telephone service" means a telecommunications service paid for by inserting money into a telephone accepting direct deposits of money to operate.

(8) "Customer" has the same meaning as in section 5739.034 of the Revised Code.

(BB) "Laundry and dry cleaning services" means removing soil or dirt from towels, linens, articles of clothing, or other fabric items that belong to others and supplying towels, linens, articles of clothing, or other fabric items. "Laundry and dry cleaning services" does not include the provision of self-service facilities for use by consumers to remove soil or dirt from towels, linens, articles of clothing, or other fabric items.

(CC) "Magazines distributed as controlled circulation publications" means magazines containing at least twenty-four pages, at least twenty-five per cent editorial content, issued at regular intervals four or more times a year, and circulated without charge to the recipient, provided that such magazines are not owned or controlled by individuals or business concerns which conduct such publications as an auxiliary to, and essentially for the advancement of the main business or calling of, those who own or control them.

(DD) "Landscaping and lawn care service" means the services of planting, seeding, sodding, removing, cutting, trimming, pruning, mulching, aerating, applying chemicals, watering, fertilizing, and providing similar services to establish, promote, or control the growth of trees, shrubs, flowers, grass, ground cover, and other flora, or otherwise maintaining a lawn or landscape grown or maintained by the owner for ornamentation or other nonagricultural purpose. However, "landscaping and lawn care service" does not include the providing of such services by a person who has less than five thousand dollars in sales of such services during the calendar year.

(EE) "Private investigation and security service" means the performance of any activity for which the provider of such service is required to be licensed pursuant to Chapter 4749. of the Revised Code, or would be required to be so licensed in performing such services in this state, and also includes the services of conducting polygraph examinations and of monitoring or overseeing the activities on or in, or the condition of, the consumer's home, business, or other facility by means of electronic or similar monitoring devices. "Private investigation and security service" does not include special duty services provided by off-duty police officers, deputy sheriffs, and other peace officers regularly employed by the state or a political subdivision.

(FF) "Information services" means providing conversation, giving consultation or advice, playing or making a voice or other recording, making or keeping a record of the number of callers, and any other service provided to a consumer by means of a nine hundred telephone call, except when the nine hundred telephone call is the means by which the consumer makes a contribution to a recognized charity.

(GG) "Research and development" means designing, creating, or formulating new or enhanced products, equipment, or manufacturing processes, and also means conducting scientific or technological inquiry and experimentation in the physical sciences with the goal of increasing scientific knowledge which may reveal the bases for new or enhanced products, equipment, or manufacturing processes.

(HH) "Qualified research and development equipment" means ~~capitalized~~ either of the

following:

(1) Capitalized tangible personal property, and leased personal property that would be capitalized if purchased, used by a person primarily to perform research and development;

(2) Any tangible personal property used by a megaproject operator primarily to perform research and development at the site of a megaproject that satisfies the criteria described in division (A)(11)(a)(ii) of section 122.17 of the Revised Code during the period that the megaproject operator has an agreement for such megaproject with the tax credit authority under division (D) of that section that remains in effect and has not expired or been terminated. ~~Tangible-~~

"Qualified research and development equipment" does not include tangible personal property primarily used in testing, as defined in division (A)(4) of section 5739.011 of the Revised Code, or used for recording or storing test results, is not qualified research and development equipment unless such property is primarily used by the consumer in testing the product, equipment, or manufacturing process being created, designed, or formulated by the consumer in the research and development activity or in recording or storing such test results.

(II) "Building maintenance and janitorial service" means cleaning the interior or exterior of a building and any tangible personal property located therein or thereon, including any services incidental to such cleaning for which no separate charge is made. However, "building maintenance and janitorial service" does not include the providing of such service by a person who has less than five thousand dollars in sales of such service during the calendar year. As used in this division, "cleaning" does not include sanitation services necessary for an establishment described in 21 U.S.C. 608 to comply with rules and regulations adopted pursuant to that section.

(JJ) "Exterminating service" means eradicating or attempting to eradicate vermin infestations from a building or structure, or the area surrounding a building or structure, and includes activities to inspect, detect, or prevent vermin infestation of a building or structure.

(KK) "Physical fitness facility service" means all transactions by which a membership is granted, maintained, or renewed, including initiation fees, membership dues, renewal fees, monthly minimum fees, and other similar fees and dues, by a physical fitness facility such as an athletic club, health spa, or gymnasium, which entitles the member to use the facility for physical exercise.

(LL) "Recreation and sports club service" means all transactions by which a membership is granted, maintained, or renewed, including initiation fees, membership dues, renewal fees, monthly minimum fees, and other similar fees and dues, by a recreation and sports club, which entitles the member to use the facilities of the organization. "Recreation and sports club" means an organization that has ownership of, or controls or leases on a continuing, long-term basis, the facilities used by its members and includes an aviation club, gun or shooting club, yacht club, card club, swimming club, tennis club, golf club, country club, riding club, amateur sports club, or similar organization.

(MM) "Livestock" means farm animals commonly raised for food, food production, or other agricultural purposes, including, but not limited to, cattle, sheep, goats, swine, poultry, and captive deer. "Livestock" does not include invertebrates, amphibians, reptiles, domestic pets, animals for use in laboratories or for exhibition, or other animals not commonly raised for food or food production.

(NN) "Livestock structure" means a building or structure used exclusively for the housing, raising, feeding, or sheltering of livestock, and includes feed storage or handling structures and structures for livestock waste handling.

(OO) "Horticulture" means the growing, cultivation, and production of flowers, fruits, herbs, vegetables, sod, mushrooms, and nursery stock. As used in this division, "nursery stock" has the same meaning as in section 927.51 of the Revised Code.

(PP) "Horticulture structure" means a building or structure used exclusively for the commercial growing, raising, or overwintering of horticultural products, and includes the area used for stocking, storing, and packing horticultural products when done in conjunction with the production of those products.

(QQ) "Newspaper" means an unbound publication bearing a title or name that is regularly published, at least as frequently as biweekly, and distributed from a fixed place of business to the public in a specific geographic area, and that contains a substantial amount of news matter of international, national, or local events of interest to the general public.

(RR)(1) "Feminine hygiene products" means tampons, panty liners, menstrual cups, sanitary napkins, and other similar tangible personal property designed for feminine hygiene in connection with the human menstrual cycle, but does not include grooming and hygiene products.

(2) "Grooming and hygiene products" means soaps and cleaning solutions, shampoo, toothpaste, mouthwash, antiperspirants, and sun tan lotions and screens, regardless of whether any of these products are over-the-counter drugs.

(3) "Over-the-counter drugs" means a drug that contains a label that identifies the product as a drug as required by 21 C.F.R. 201.66, which label includes a drug facts panel or a statement of the active ingredients with a list of those ingredients contained in the compound, substance, or preparation.

(SS)(1) "Lease" or "rental" means any transfer of the possession or control of tangible personal property for a fixed or indefinite term, for consideration. "Lease" or "rental" includes future options to purchase or extend, and agreements described in 26 U.S.C. 7701(h)(1) covering motor vehicles and trailers where the amount of consideration may be increased or decreased by reference to the amount realized upon the sale or disposition of the property. "Lease" or "rental" does not include:

(a) A transfer of possession or control of tangible personal property under a security agreement or a deferred payment plan that requires the transfer of title upon completion of the required payments;

(b) A transfer of possession or control of tangible personal property under an agreement that requires the transfer of title upon completion of required payments and payment of an option price that does not exceed the greater of one hundred dollars or one per cent of the total required payments;

(c) Providing tangible personal property along with an operator for a fixed or indefinite period of time, if the operator is necessary for the property to perform as designed. For purposes of this division, the operator must do more than maintain, inspect, or set up the tangible personal property.

(2) "Lease" and "rental," as defined in division (SS) of this section, shall not apply to leases or rentals that exist before June 26, 2003.

(3) "Lease" and "rental" have the same meaning as in division (SS)(1) of this section regardless of whether a transaction is characterized as a lease or rental under generally accepted accounting principles, the Internal Revenue Code, Title XIII of the Revised Code, or other federal,

state, or local laws.

(TT) "Mobile telecommunications service" has the same meaning as in the "Mobile Telecommunications Sourcing Act," Pub. L. No. 106-252, 114 Stat. 631 (2000), 4 U.S.C.A. 124(7), as amended, and, on and after August 1, 2003, includes related fees and ancillary services, including universal service fees, detailed billing service, directory assistance, service initiation, voice mail service, and vertical services, such as caller ID and three-way calling.

(UU) "Certified service provider" has the same meaning as in section 5740.01 of the Revised Code.

(VV) "Satellite broadcasting service" means the distribution or broadcasting of programming or services by satellite directly to the subscriber's receiving equipment without the use of ground receiving or distribution equipment, except the subscriber's receiving equipment or equipment used in the uplink process to the satellite, and includes all service and rental charges, premium channels or other special services, installation and repair service charges, and any other charges having any connection with the provision of the satellite broadcasting service.

(WW) "Tangible personal property" means personal property that can be seen, weighed, measured, felt, or touched, or that is in any other manner perceptible to the senses. For purposes of this chapter and Chapter 5741. of the Revised Code, "tangible personal property" includes motor vehicles, electricity, water, gas, steam, and prewritten computer software.

(XX) "Municipal gas utility" means a municipal corporation that owns or operates a system for the distribution of natural gas.

(YY) "Computer" means an electronic device that accepts information in digital or similar form and manipulates it for a result based on a sequence of instructions.

(ZZ) "Computer software" means a set of coded instructions designed to cause a computer or automatic data processing equipment to perform a task.

(AAA) "Delivered electronically" means delivery of computer software from the seller to the purchaser by means other than tangible storage media.

(BBB) "Prewritten computer software" means computer software, including prewritten upgrades, that is not designed and developed by the author or other creator to the specifications of a specific purchaser. The combining of two or more prewritten computer software programs or prewritten portions thereof does not cause the combination to be other than prewritten computer software. "Prewritten computer software" includes software designed and developed by the author or other creator to the specifications of a specific purchaser when it is sold to a person other than the purchaser. If a person modifies or enhances computer software of which the person is not the author or creator, the person shall be deemed to be the author or creator only of such person's modifications or enhancements. Prewritten computer software or a prewritten portion thereof that is modified or enhanced to any degree, where such modification or enhancement is designed and developed to the specifications of a specific purchaser, remains prewritten computer software; provided, however, that where there is a reasonable, separately stated charge or an invoice or other statement of the price given to the purchaser for the modification or enhancement, the modification or enhancement shall not constitute prewritten computer software.

(CCC)(1) "Food" means substances, whether in liquid, concentrated, solid, frozen, dried, or dehydrated form, that are sold for ingestion or chewing by humans and are consumed for their taste

or nutritional value. "Food" does not include alcoholic beverages, dietary supplements, soft drinks, or tobacco.

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

(a) "Alcoholic beverages" means beverages that are suitable for human consumption and contain one-half of one per cent or more of alcohol by volume.

(b) "Dietary supplements" means any product, other than tobacco, that is intended to supplement the diet and that is intended for ingestion in tablet, capsule, powder, softgel, gelcap, or liquid form, or, if not intended for ingestion in such a form, is not represented as conventional food for use as a sole item of a meal or of the diet; that is required to be labeled as a dietary supplement, identifiable by the "supplement facts" box found on the label, as required by 21 C.F.R. 101.36; and that contains one or more of the following dietary ingredients:

(i) A vitamin;

(ii) A mineral;

(iii) An herb or other botanical;

(iv) An amino acid;

(v) A dietary substance for use by humans to supplement the diet by increasing the total dietary intake;

(vi) A concentrate, metabolite, constituent, extract, or combination of any ingredient described in divisions (CCC)(2)(b)(i) to (v) of this section.

(c) "Soft drinks" means nonalcoholic beverages that contain natural or artificial sweeteners. "Soft drinks" does not include beverages that contain milk or milk products, soy, rice, or similar milk substitutes, or that contains greater than fifty per cent vegetable or fruit juice by volume.

(d) "Tobacco" means cigarettes, cigars, chewing or pipe tobacco, or any other item that contains tobacco.

(DDD) "Drug" means a compound, substance, or preparation, and any component of a compound, substance, or preparation, other than food, dietary supplements, or alcoholic beverages that is recognized in the official United States pharmacopoeia, official homeopathic pharmacopoeia of the United States, or official national formulary, and supplements to them; is intended for use in the diagnosis, cure, mitigation, treatment, or prevention of disease; or is intended to affect the structure or any function of the body.

(EEE) "Prescription" means an order, formula, or recipe issued in any form of oral, written, electronic, or other means of transmission by a duly licensed practitioner authorized by the laws of this state to issue a prescription.

(FFF) "Durable medical equipment" means equipment, including repair and replacement parts for such equipment, that can withstand repeated use, is primarily and customarily used to serve a medical purpose, generally is not useful to a person in the absence of illness or injury, and is not worn in or on the body. "Durable medical equipment" does not include mobility enhancing equipment.

(GGG) "Mobility enhancing equipment" means equipment, including repair and replacement parts for such equipment, that is primarily and customarily used to provide or increase the ability to move from one place to another and is appropriate for use either in a home or a motor vehicle, that is not generally used by persons with normal mobility, and that does not include any motor vehicle or

equipment on a motor vehicle normally provided by a motor vehicle manufacturer. "Mobility enhancing equipment" does not include durable medical equipment.

(HHH) "Prosthetic device" means a replacement, corrective, or supportive device, including repair and replacement parts for the device, worn on or in the human body to artificially replace a missing portion of the body, prevent or correct physical deformity or malfunction, or support a weak or deformed portion of the body. As used in this division, before July 1, 2019, "prosthetic device" does not include corrective eyeglasses, contact lenses, or dental prosthesis. On or after July 1, 2019, "prosthetic device" does not include dental prosthesis but does include corrective eyeglasses or contact lenses.

(III)(1) "Fractional aircraft ownership program" means a program in which persons within an affiliated group sell and manage fractional ownership program aircraft, provided that at least one hundred airworthy aircraft are operated in the program and the program meets all of the following criteria:

(a) Management services are provided by at least one program manager within an affiliated group on behalf of the fractional owners.

(b) Each program aircraft is owned or possessed by at least one fractional owner.

(c) Each fractional owner owns or possesses at least a one-sixteenth interest in at least one fixed-wing program aircraft.

(d) A dry-lease aircraft interchange arrangement is in effect among all of the fractional owners.

(e) Multi-year program agreements are in effect regarding the fractional ownership, management services, and dry-lease aircraft interchange arrangement aspects of the program.

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

(a) "Affiliated group" has the same meaning as in division (B)(3)(e) of this section.

(b) "Fractional owner" means a person that owns or possesses at least a one-sixteenth interest in a program aircraft and has entered into the agreements described in division (III)(1)(e) of this section.

(c) "Fractional ownership program aircraft" or "program aircraft" means a turbojet aircraft that is owned or possessed by a fractional owner and that has been included in a dry-lease aircraft interchange arrangement and agreement under divisions (III)(1)(d) and (e) of this section, or an aircraft a program manager owns or possesses primarily for use in a fractional aircraft ownership program.

(d) "Management services" means administrative and aviation support services furnished under a fractional aircraft ownership program in accordance with a management services agreement under division (III)(1)(e) of this section, and offered by the program manager to the fractional owners, including, at a minimum, the establishment and implementation of safety guidelines; the coordination of the scheduling of the program aircraft and crews; program aircraft maintenance; program aircraft insurance; crew training for crews employed, furnished, or contracted by the program manager or the fractional owner; the satisfaction of record-keeping requirements; and the development and use of an operations manual and a maintenance manual for the fractional aircraft ownership program.

(e) "Program manager" means the person that offers management services to fractional

owners pursuant to a management services agreement under division (III)(1)(e) of this section.

(JJJ) "Electronic publishing" means providing access to one or more of the following primarily for business customers, including the federal government or a state government or a political subdivision thereof, to conduct research: news; business, financial, legal, consumer, or credit materials; editorials, columns, reader commentary, or features; photos or images; archival or research material; legal notices, identity verification, or public records; scientific, educational, instructional, technical, professional, trade, or other literary materials; or other similar information which has been gathered and made available by the provider to the consumer in an electronic format. Providing electronic publishing includes the functions necessary for the acquisition, formatting, editing, storage, and dissemination of data or information that is the subject of a sale.

(KKK) "Medicaid health insuring corporation" means a health insuring corporation that holds a certificate of authority under Chapter 1751. of the Revised Code and is under contract with the department of medicaid pursuant to section 5167.10 of the Revised Code.

(LLL) "Managed care premium" means any premium, capitation, or other payment a medicaid health insuring corporation receives for providing or arranging for the provision of health care services to its members or enrollees residing in this state.

(MMM) "Captive deer" means deer and other cervidae that have been legally acquired, or their offspring, that are privately owned for agricultural or farming purposes.

(NNN) "Gift card" means a document, card, certificate, or other record, whether tangible or intangible, that may be redeemed by a consumer for a dollar value when making a purchase of tangible personal property or services.

(OOO) "Specified digital product" means an electronically transferred digital audiovisual work, digital audio work, or digital book.

As used in division (OOO) of this section:

(1) "Digital audiovisual work" means a series of related images that, when shown in succession, impart an impression of motion, together with accompanying sounds, if any.

(2) "Digital audio work" means a work that results from the fixation of a series of musical, spoken, or other sounds, including digitized sound files that are downloaded onto a device and that may be used to alert the customer with respect to a communication.

(3) "Digital book" means a work that is generally recognized in the ordinary and usual sense as a book.

(4) "Electronically transferred" means obtained by the purchaser by means other than tangible storage media.

(PPP) "Digital advertising services" means providing access, by means of telecommunications equipment, to computer equipment that is used to enter, upload, download, review, manipulate, store, add, or delete data for the purpose of electronically displaying, delivering, placing, or transferring promotional advertisements to potential customers about products or services or about industry or business brands.

(QQQ) "Peer-to-peer car sharing program" has the same meaning as in section 4516.01 of the Revised Code.

(RRR) "Megaproject" and "megaproject operator" have the same meanings as in section 122.17 of the Revised Code.

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

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

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

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

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

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

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

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

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

(3) Sales of food sold to students only in a cafeteria, dormitory, fraternity, or sorority

maintained in a private, public, or parochial school, college, or university;

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

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

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

(b) Sales of motor fuel other than that described in division (B)(6)(a) of this section and used for powering a refrigeration unit on a vehicle other than one used primarily to provide comfort to the operator or occupants of the vehicle.

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

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

(9)(a) Sales of services or tangible personal property, other than motor vehicles, mobile homes, and manufactured homes, by churches, organizations exempt from taxation under section 501(c)(3) of the Internal Revenue Code of 1986, or nonprofit organizations operated exclusively for charitable purposes as defined in division (B)(12) of this section, provided that the number of days on which such tangible personal property or services, other than items never subject to the tax, are sold does not exceed six in any calendar year, except as otherwise provided in division (B)(9)(b) of this section. If the number of days on which such sales are made exceeds six in any calendar year, the church or organization shall be considered to be engaged in business and all subsequent sales by it shall be subject to the tax. In counting the number of days, all sales by groups within a church or within an organization shall be considered to be sales of that church or organization.

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

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

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

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

(12) Sales of tangible personal property or services to churches, to organizations exempt from taxation under section 501(c)(3) of the Internal Revenue Code of 1986, and to any other nonprofit organizations operated exclusively for charitable purposes in this state, no part of the net income of which inures to the benefit of any private shareholder or individual, and no substantial part of the activities of which consists of carrying on propaganda or otherwise attempting to influence legislation; sales to offices administering one or more homes for the aged or one or more hospital facilities exempt under section 140.08 of the Revised Code; and sales to organizations described in division (D) of section 5709.12 of the Revised Code.

"Charitable purposes" means the relief of poverty; the improvement of health through the alleviation of illness, disease, or injury; the operation of an organization exclusively for the provision of professional, laundry, printing, and purchasing services to hospitals or charitable institutions; the operation of a home for the aged, as defined in section 5701.13 of the Revised Code; the operation of a radio or television broadcasting station that is licensed by the federal communications commission as a noncommercial educational radio or television station; the operation of a nonprofit animal adoption service or a county humane society; the promotion of education by an institution of learning that maintains a faculty of qualified instructors, teaches regular continuous courses of study, and confers a recognized diploma upon completion of a specific curriculum; the operation of a parent-teacher association, booster group, or similar organization primarily engaged in the promotion and support of the curricular or extracurricular activities of a primary or secondary school; the operation of a community or area center in which presentations in music, dramatics, the arts, and related fields are made in order to foster public interest and education therein; the production of performances in music, dramatics, and the arts; or the promotion of education by an organization engaged in carrying on research in, or the dissemination of, scientific and technological knowledge and information primarily for the public.

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

(13) Building and construction materials and services sold to construction contractors for incorporation into a structure or improvement to real property under a construction contract with this state or a political subdivision of this state, or with the United States government or any of its agencies; building and construction materials and services sold to construction contractors for incorporation into a structure or improvement to real property that are accepted for ownership by this state or any of its political subdivisions, or by the United States government or any of its agencies at the time of completion of the structures or improvements; building and construction materials sold to construction contractors for incorporation into a horticulture structure or livestock structure for a person engaged in the business of horticulture or producing livestock; building materials and services sold to a construction contractor for incorporation into a house of public worship or religious

education, or a building used exclusively for charitable purposes under a construction contract with an organization whose purpose is as described in division (B)(12) of this section; building materials and services sold to a construction contractor for incorporation into a building under a construction contract with an organization exempt from taxation under section 501(c)(3) of the Internal Revenue Code of 1986 when the building is to be used exclusively for the organization's exempt purposes; building and construction materials sold for incorporation into the original construction of a sports facility under section 307.696 of the Revised Code; building and construction materials and services sold to a construction contractor for incorporation into real property outside this state if such materials and services, when sold to a construction contractor in the state in which the real property is located for incorporation into real property in that state, would be exempt from a tax on sales levied by that state; building and construction materials for incorporation into a transportation facility pursuant to a public-private agreement entered into under sections 5501.70 to 5501.83 of the Revised Code; ~~and, until one calendar year after the construction of a convention center that qualifies for property tax exemption under section 5709.084 of the Revised Code is completed, building and construction materials and services sold to a construction contractor for incorporation into the real property comprising that convention center; and building and construction materials sold for incorporation into a structure or improvement to real property that is used primarily as, or primarily in support of, a manufacturing facility or research and development facility and that is to be owned by a megaproject operator upon completion and located at the site of a megaproject that satisfies the criteria described in division (A)(11)(a)(ii) of section 122.17 of the Revised Code, provided that the sale occurs during the period that the megaproject operator has an agreement for such megaproject with the tax credit authority under division (D) of section 122.17 of the Revised Code that remains in effect and has not expired or been terminated.~~

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

(15) Sales to persons primarily engaged in any of the activities mentioned in division (B)(42) (a), (g), or (h) of this section, to persons engaged in making retail sales, or to persons who purchase for sale from a manufacturer tangible personal property that was produced by the manufacturer in accordance with specific designs provided by the purchaser, of packages, including material, labels, and parts for packages, and of machinery, equipment, and material for use primarily in packaging tangible personal property produced for sale, including any machinery, equipment, and supplies used to make labels or packages, to prepare packages or products for labeling, or to label packages or products, by or on the order of the person doing the packaging, or sold at retail. "Packages" includes bags, baskets, cartons, crates, boxes, cans, bottles, bindings, wrappings, and other similar devices and containers, but does not include motor vehicles or bulk tanks, trailers, or similar devices attached to motor vehicles. "Packaging" means placing in a package. Division (B)(15) of this section does not apply to persons engaged in highway transportation for hire.

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

(17) Sales to persons engaged in farming, agriculture, horticulture, or floriculture, of tangible

personal property for use or consumption primarily in the production by farming, agriculture, horticulture, or floriculture of other tangible personal property for use or consumption primarily in the production of tangible personal property for sale by farming, agriculture, horticulture, or floriculture; or material and parts for incorporation into any such tangible personal property for use or consumption in production; and of tangible personal property for such use or consumption in the conditioning or holding of products produced by and for such use, consumption, or sale by persons engaged in farming, agriculture, horticulture, or floriculture, except where such property is incorporated into real property;

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

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

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

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

(22) Sales of services provided by the state or any of its political subdivisions, agencies, instrumentalities, institutions, or authorities, or by governmental entities of the state or any of its political subdivisions, agencies, instrumentalities, institutions, or authorities;

(23) Sales of motor vehicles to nonresidents of this state under the circumstances described in division (B) of section 5739.029 of the Revised Code;

(24) Sales to persons engaged in the preparation of eggs for sale of tangible personal property used or consumed directly in such preparation, including such tangible personal property used for cleaning, sanitizing, preserving, grading, sorting, and classifying by size; packages, including material and parts for packages, and machinery, equipment, and material for use in packaging eggs for sale; and handling and transportation equipment and parts therefor, except motor vehicles licensed to operate on public highways, used in intraplant or interplant transfers or shipment of eggs in the process of preparation for sale, when the plant or plants within or between which such transfers or shipments occur are operated by the same person. "Packages" includes containers, cases, baskets, flats, fillers, filler flats, cartons, closure materials, labels, and labeling materials, and "packaging" means placing therein.

(25)(a) Sales of water to a consumer for residential use;

(b) Sales of water by a nonprofit corporation engaged exclusively in the treatment,

distribution, and sale of water to consumers, if such water is delivered to consumers through pipes or tubing.

(26) Fees charged for inspection or reinspection of motor vehicles under section 3704.14 of the Revised Code;

(27) Sales to persons licensed to conduct a food service operation pursuant to section 3717.43 of the Revised Code, of tangible personal property primarily used directly for the following:

(a) To prepare food for human consumption for sale;

(b) To preserve food that has been or will be prepared for human consumption for sale by the food service operator, not including tangible personal property used to display food for selection by the consumer;

(c) To clean tangible personal property used to prepare or serve food for human consumption for sale.

(28) Sales of animals by nonprofit animal adoption services or county humane societies;

(29) Sales of services to a corporation described in division (A) of section 5709.72 of the Revised Code, and sales of tangible personal property that qualifies for exemption from taxation under section 5709.72 of the Revised Code;

(30) Sales and installation of agricultural land tile, as defined in division (B)(5)(a) of section 5739.01 of the Revised Code;

(31) Sales and erection or installation of portable grain bins, as defined in division (B)(5)(b) of section 5739.01 of the Revised Code;

(32) The sale, lease, repair, and maintenance of, parts for, or items attached to or incorporated in, motor vehicles that are primarily used for transporting tangible personal property belonging to others by a person engaged in highway transportation for hire, except for packages and packaging used for the transportation of tangible personal property;

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

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

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

(b) Sales to direct marketing vendors of preliminary materials such as photographs, artwork,

and typesetting that will be used in printing advertising material; and of printed 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 of tangible personal property that is not required to be registered or licensed under the laws of this state to a citizen of a foreign nation that is not a citizen of the United States, provided the property is delivered to a person in this state that is not a related member of the purchaser, is physically present in this state for the sole purpose of temporary storage and package consolidation, and is subsequently delivered to the purchaser at a delivery address in a foreign nation. As used in division (B)(38) of this section, "related member" has the same meaning as in section 5733.042 of the Revised Code, and "temporary storage" means the storage of tangible personal property for a period of not more than sixty days.

(39) Sales of used manufactured homes and used mobile homes, as defined in section 5739.0210 of the Revised Code, made on or after January 1, 2000;

(40) Sales of tangible personal property and services to a provider of electricity used or consumed directly and primarily in generating, transmitting, or distributing electricity for use by others, including property that is or is to be incorporated into and will become a part of the consumer's production, transmission, or distribution system and that retains its classification as tangible personal property after incorporation; fuel or power used in the production, transmission, or distribution of electricity; energy conversion equipment as defined in section 5727.01 of the Revised Code; and tangible personal property and services used in the repair and maintenance of the production, transmission, or distribution system, including only those motor vehicles as are specially designed and equipped for such use. The exemption provided in this division shall be in lieu of all other exemptions in division (B)(42)(a) or (n) of this section to which a provider of electricity may otherwise be entitled based on the use of the tangible personal property or service purchased in generating, transmitting, or distributing electricity.

(41) Sales to a person providing services under division (B)(3)(p) of section 5739.01 of the Revised Code of tangible personal property and services used directly and primarily in providing

taxable services under that section.

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

(a) To incorporate the thing transferred as a material or a part into tangible personal property to be produced for sale by manufacturing, assembling, processing, or refining; or to use or consume the thing transferred directly in producing tangible personal property for sale by mining, including, without limitation, the extraction from the earth of all substances that are classed geologically as minerals, or directly in the rendition of a public utility service, except that the sales tax levied by this section shall be collected upon all meals, drinks, and food for human consumption sold when transporting persons. This paragraph does not exempt from "retail sale" or "sales at retail" the sale of tangible personal property that is to be incorporated into a structure or improvement to real property.

(b) To hold the thing transferred as security for the performance of an obligation of the vendor;

(c) To resell, hold, use, or consume the thing transferred as evidence of a contract of insurance;

(d) To use or consume the thing directly in commercial fishing;

(e) To incorporate the thing transferred as a material or a part into, or to use or consume the thing transferred directly in the production of, magazines distributed as controlled circulation publications;

(f) To use or consume the thing transferred in the production and preparation in suitable condition for market and sale of printed, imprinted, overprinted, lithographic, multilithic, blueprinted, photostatic, or other productions or reproductions of written or graphic matter;

(g) To use the thing transferred, as described in section 5739.011 of the Revised Code, primarily in a manufacturing operation to produce tangible personal property for sale;

(h) To use the benefit of a warranty, maintenance or service contract, or similar agreement, as described in division (B)(7) of section 5739.01 of the Revised Code, to repair or maintain tangible personal property, if all of the property that is the subject of the warranty, contract, or agreement would not be subject to the tax imposed by this section;

(i) To use the thing transferred as qualified research and development equipment;

(j) To use or consume the thing transferred primarily in storing, transporting, mailing, or otherwise handling purchased sales inventory in a warehouse, distribution center, or similar facility when the inventory is primarily distributed outside this state to retail stores of the person who owns or controls the warehouse, distribution center, or similar facility, to retail stores of an affiliated group of which that person is a member, or by means of direct marketing. This division does not apply to motor vehicles registered for operation on the public highways. As used in this division, "affiliated group" has the same meaning as in division (B)(3)(e) of section 5739.01 of the Revised Code and "direct marketing" has the same meaning as in division (B)(35) of this section.

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

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

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

(n) To use or consume the thing transferred primarily in producing tangible personal property for sale by farming, agriculture, horticulture, or floriculture. Persons engaged in rendering farming, agriculture, horticulture, or floriculture services for others are deemed engaged primarily in farming, agriculture, horticulture, or floriculture. This paragraph does not exempt from "retail sale" or "sales at retail" the sale of tangible personal property that is to be incorporated into a structure or improvement to real property.

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

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

(q) To use or consume the thing transferred directly in production of crude oil and natural gas for sale. Persons engaged in rendering production services for others are deemed engaged in production.

As used in division (B)(42)(q) of this section, "production" means operations and tangible personal property directly used to expose and evaluate an underground reservoir that may contain hydrocarbon resources, prepare the wellbore for production, and lift and control all substances yielded by the reservoir to the surface of the earth.

(i) For the purposes of division (B)(42)(q) of this section, the "thing transferred" includes, but is not limited to, any of the following:

(I) Services provided in the construction of permanent access roads, services provided in the construction of the well site, and services provided in the construction of temporary impoundments;

(II) Equipment and rigging used for the specific purpose of creating with integrity a wellbore pathway to underground reservoirs;

(III) Drilling and workover services used to work within a subsurface wellbore, and tangible personal property directly used in providing such services;

(IV) Casing, tubulars, and float and centralizing equipment;

(V) Trailers to which production equipment is attached;

(VI) Well completion services, including cementing of casing, and tangible personal property directly used in providing such services;

(VII) Wireline evaluation, mud logging, and perforation services, and tangible personal property directly used in providing such services;

(VIII) Reservoir stimulation, hydraulic fracturing, and acidizing services, and tangible personal property directly used in providing such services, including all material pumped downhole;

(IX) Pressure pumping equipment;

(X) Artificial lift systems equipment;

(XI) Wellhead equipment and well site equipment used to separate, stabilize, and control

hydrocarbon phases and produced water;

(XII) Tangible personal property directly used to control production equipment.

(ii) For the purposes of division (B)(42)(q) of this section, the "thing transferred" does not include any of the following:

(I) Tangible personal property used primarily in the exploration and production of any mineral resource regulated under Chapter 1509. of the Revised Code other than oil or gas;

(II) Tangible personal property used primarily in storing, holding, or delivering solutions or chemicals used in well stimulation as defined in section 1509.01 of the Revised Code;

(III) Tangible personal property used primarily in preparing, installing, or reclaiming foundations for drilling or pumping equipment or well stimulation material tanks;

(IV) Tangible personal property used primarily in transporting, delivering, or removing equipment to or from the well site or storing such equipment before its use at the well site;

(V) Tangible personal property used primarily in gathering operations occurring off the well site, including gathering pipelines transporting hydrocarbon gas or liquids away from a crude oil or natural gas production facility;

(VI) Tangible personal property that is to be incorporated into a structure or improvement to real property;

(VII) Well site fencing, lighting, or security systems;

(VIII) Communication devices or services;

(IX) Office supplies;

(X) Trailers used as offices or lodging;

(XI) Motor vehicles of any kind;

(XII) Tangible personal property used primarily for the storage of drilling byproducts and fuel not used for production;

(XIII) Tangible personal property used primarily as a safety device;

(XIV) Data collection or monitoring devices;

(XV) Access ladders, stairs, or platforms attached to storage tanks.

The enumeration of tangible personal property in division (B)(42)(q)(ii) of this section is not intended to be exhaustive, and any tangible personal property not so enumerated shall not necessarily be construed to be a "thing transferred" for the purposes of division (B)(42)(q) of this section.

The commissioner shall adopt and promulgate rules under sections 119.01 to 119.13 of the Revised Code that the commissioner deems necessary to administer division (B)(42)(q) of this section.

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

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

(44) Sales of replacement and modification parts for engines, airframes, instruments, and interiors in, and paint for, aircraft used primarily in a fractional aircraft ownership program, and sales of services for the repair, modification, and maintenance of such aircraft, and machinery, equipment,

and supplies primarily used to provide those services.

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

(46) Sales by a telecommunications service vendor of 900 service to a subscriber. This division does not apply to information services.

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

(48) Sales of feminine hygiene products.

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

(50) Sales of full flight simulators that are used for pilot or flight-crew training, sales of repair or replacement parts or components, and sales of repair or maintenance services for such full flight simulators. "Full flight simulator" means a replica of a specific type, or make, model, and series of aircraft cockpit. It includes the assemblage of equipment and computer programs necessary to represent aircraft operations in ground and flight conditions, a visual system providing an out-of-the-cockpit view, and a system that provides cues at least equivalent to those of a three-degree-of-freedom motion system, and has the full range of capabilities of the systems installed in the device as described in appendices A and B of part 60 of chapter 1 of title 14 of the Code of Federal Regulations.

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

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

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

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

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

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

the facility.

(ii) "Eligible county" has the same meaning as in section 307.695 of the Revised Code.

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

(54) Sales of a digital audio work electronically transferred for delivery through use of a machine, such as a juke box, that does all of the following:

- (a) Accepts direct payments to operate;
- (b) Automatically plays a selected digital audio work for a single play upon receipt of a payment described in division (B)(54)(a) of this section;
- (c) Operates exclusively for the purpose of playing digital audio works in a commercial establishment.

(55)(a) Sales of the following occurring on the first Friday of August and the following Saturday and Sunday of each year, beginning in 2018:

- (i) An item of clothing, the price of which is seventy-five dollars or less;
- (ii) An item of school supplies, the price of which is twenty dollars or less;
- (iii) An item of school instructional material, the price of which is twenty dollars or less.

(b) As used in division (B)(55) of this section:

(i) "Clothing" means all human wearing apparel suitable for general use. "Clothing" includes, but is not limited to, aprons, household and shop; athletic supporters; baby receiving blankets; bathing suits and caps; beach capes and coats; belts and suspenders; boots; coats and jackets; costumes; diapers, children and adult, including disposable diapers; earmuffs; footlets; formal wear; garters and garter belts; girdles; gloves and mittens for general use; hats and caps; hosiery; insoles for shoes; lab coats; neckties; overshoes; pantyhose; rainwear; rubber pants; sandals; scarves; shoes and shoe laces; slippers; sneakers; socks and stockings; steel-toed shoes; underwear; uniforms, athletic and nonathletic; and wedding apparel. "Clothing" does not include items purchased for use in a trade or business; clothing accessories or equipment; protective equipment; sports or recreational equipment; belt buckles sold separately; costume masks sold separately; patches and emblems sold separately; sewing equipment and supplies including, but not limited to, knitting needles, patterns, pins, scissors, sewing machines, sewing needles, tape measures, and thimbles; and sewing materials that become part of "clothing" including, but not limited to, buttons, fabric, lace, thread, yarn, and zippers.

(ii) "School supplies" means items commonly used by a student in a course of study. "School supplies" includes only the following items: binders; book bags; calculators; cellophane tape; blackboard chalk; compasses; composition books; crayons; erasers; folders, expandable, pocket, plastic, and manila; glue, paste, and paste sticks; highlighters; index cards; index card boxes; legal pads; lunch boxes; markers; notebooks; paper, loose-leaf ruled notebook paper, copy paper, graph paper, tracing paper, manila paper, colored paper, poster board, and construction paper; pencil boxes

and other school supply boxes; pencil sharpeners; pencils; pens; protractors; rulers; scissors; and writing tablets. "School supplies" does not include any item purchased for use in a trade or business.

(iii) "School instructional material" means written material commonly used by a student in a course of study as a reference and to learn the subject being taught. "School instructional material" includes only the following items: reference books, reference maps and globes, textbooks, and workbooks. "School instructional material" does not include any material purchased for use in a trade or business.

(56)(a) Sales of diapers or incontinence underpads sold pursuant to a prescription, for the benefit of a medicaid recipient with a diagnosis of incontinence, and by a medicaid provider that maintains a valid provider agreement under section 5164.30 of the Revised Code with the department of medicaid, provided that the medicaid program covers diapers or incontinence underpads as an incontinence garment.

(b) As used in division (B)(56)(a) of this section:

(i) "Diaper" means an absorbent garment worn by humans who are incapable of, or have difficulty, controlling their bladder or bowel movements.

(ii) "Incontinence underpad" means an absorbent product, not worn on the body, designed to protect furniture or other tangible personal property from soiling or damage due to human incontinence.

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

(58) Sales of tangible personal property used primarily for any of the following purposes by a megaproject operator at the site of a megaproject that satisfies the criteria described in division (A) (11)(a)(ii) of section 122.17 of the Revised Code, provided that the sale occurs during the period that the megaproject operator has an agreement for such megaproject with the tax credit authority under division (D) of section 122.17 of the Revised Code that remains in effect and has not expired or been terminated:

(a) To store, transmit, convey, distribute, recycle, circulate, or clean water, steam, or other gases used in or produced as a result of manufacturing activity, including items that support or aid in the operation of such property;

(b) To clean or prepare inventory, at any stage of storage or production, or equipment used in a manufacturing activity, including chemicals, solvents, catalysts, soaps, and other items that support or aid in the operation of property;

(c) To regulate, treat, filter, condition, improve, clean, maintain, or monitor environmental conditions within areas where manufacturing activities take place;

(d) To handle, transport, or convey inventory during production or manufacturing.

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

(D) The tax collected by the vendor from the consumer under this chapter is not part of the price, but is a tax collection for the benefit of the state, and of counties levying an additional sales tax

pursuant to section 5739.021 or 5739.026 of the Revised Code and of transit authorities levying an additional sales tax pursuant to section 5739.023 of the Revised Code. Except for the discount authorized under section 5739.12 of the Revised Code and the effects of any rounding pursuant to section 5703.055 of the Revised Code, no person other than the state or such a county or transit authority shall derive any benefit from the collection or payment of the tax levied by this section or section 5739.021, 5739.023, or 5739.026 of the Revised Code.

Sec. 5751.01. As used in this chapter:

(A) "Person" means, but is not limited to, individuals, combinations of individuals of any form, receivers, assignees, trustees in bankruptcy, firms, companies, joint-stock companies, business trusts, estates, partnerships, limited liability partnerships, limited liability companies, associations, joint ventures, clubs, societies, for-profit corporations, S corporations, qualified subchapter S subsidiaries, qualified subchapter S trusts, trusts, entities that are disregarded for federal income tax purposes, and any other entities.

(B) "Consolidated elected taxpayer" means a group of two or more persons treated as a single taxpayer for purposes of this chapter as the result of an election made under section 5751.011 of the Revised Code.

(C) "Combined taxpayer" means a group of two or more persons treated as a single taxpayer for purposes of this chapter under section 5751.012 of the Revised Code.

(D) "Taxpayer" means any person, or any group of persons in the case of a consolidated elected taxpayer or combined taxpayer treated as one taxpayer, required to register or pay tax under this chapter. "Taxpayer" does not include excluded persons.

(E) "Excluded person" means any of the following:

(1) Any person with not more than one hundred fifty thousand dollars of taxable gross receipts during the calendar year. Division (E)(1) of this section does not apply to a person that is a member of a consolidated elected taxpayer;

(2) A public utility that paid the excise tax imposed by section 5727.24 or 5727.30 of the Revised Code based on one or more measurement periods that include the entire tax period under this chapter, except that a public utility that is a combined company is a taxpayer with regard to the following gross receipts:

(a) Taxable gross receipts directly attributed to a public utility activity, but not directly attributed to an activity that is subject to the excise tax imposed by section 5727.24 or 5727.30 of the Revised Code;

(b) Taxable gross receipts that cannot be directly attributed to any activity, multiplied by a fraction whose numerator is the taxable gross receipts described in division (E)(2)(a) of this section and whose denominator is the total taxable gross receipts that can be directly attributed to any activity;

(c) Except for any differences resulting from the use of an accrual basis method of accounting for purposes of determining gross receipts under this chapter and the use of the cash basis method of accounting for purposes of determining gross receipts under section 5727.24 of the Revised Code, the gross receipts directly attributed to the activity of a natural gas company shall be determined in a manner consistent with division (D) of section 5727.03 of the Revised Code.

As used in division (E)(2) of this section, "combined company" and "public utility" have the

same meanings as in section 5727.01 of the Revised Code.

(3) A financial institution, as defined in section 5726.01 of the Revised Code, that paid the tax imposed by section 5726.02 of the Revised Code based on one or more taxable years that include the entire tax period under this chapter;

(4) A person directly or indirectly owned by one or more financial institutions, as defined in section 5726.01 of the Revised Code, that paid the tax imposed by section 5726.02 of the Revised Code based on one or more taxable years that include the entire tax period under this chapter.

For the purposes of division (E)(4) of this section, a person owns another person under the following circumstances:

(a) In the case of corporations issuing capital stock, one corporation owns another corporation if it owns fifty per cent or more of the other corporation's capital stock with current voting rights;

(b) In the case of a limited liability company, one person owns the company if that person's membership interest, as defined in section ~~1705.01~~ or 1706.01 of the Revised Code ~~as applicable~~, is fifty per cent or more of the combined membership interests of all persons owning such interests in the company;

(c) In the case of a partnership, trust, or other unincorporated business organization other than a limited liability company, one person owns the organization if, under the articles of organization or other instrument governing the affairs of the organization, that person has a beneficial interest in the organization's profits, surpluses, losses, or distributions of fifty per cent or more of the combined beneficial interests of all persons having such an interest in the organization.

(5) A domestic insurance company or foreign insurance company, as defined in section 5725.01 of the Revised Code, that paid the insurance company premiums tax imposed by section 5725.18 or Chapter 5729. of the Revised Code, or an unauthorized insurance company whose gross premiums are subject to tax under section 3905.36 of the Revised Code based on one or more measurement periods that include the entire tax period under this chapter;

(6) A person that solely facilitates or services one or more securitizations of phase-in-recovery property pursuant to a final financing order as those terms are defined in section 4928.23 of the Revised Code. For purposes of this division, "securitization" means transferring one or more assets to one or more persons and then issuing securities backed by the right to receive payment from the asset or assets so transferred.

(7) Except as otherwise provided in this division, a pre-income tax trust as defined in section 5747.01 of the Revised Code and any pass-through entity of which such pre-income tax trust owns or controls, directly, indirectly, or constructively through related interests, more than five per cent of the ownership or equity interests. If the pre-income tax trust has made a qualifying pre-income tax trust election under division (EE) of section 5747.01 of the Revised Code, then the trust and the pass-through entities of which it owns or controls, directly, indirectly, or constructively through related interests, more than five per cent of the ownership or equity interests, shall not be excluded persons for purposes of the tax imposed under section 5751.02 of the Revised Code.

(8) Nonprofit organizations or the state and its agencies, instrumentalities, or political subdivisions.

(F) Except as otherwise provided in divisions (F)(2), (3), and (4) of this section, "gross

receipts" means the total amount realized by a person, without deduction for the cost of goods sold or other expenses incurred, that contributes to the production of gross income of the person, including the fair market value of any property and any services received, and any debt transferred or forgiven as consideration.

(1) The following are examples of gross receipts:

(a) Amounts realized from the sale, exchange, or other disposition of the taxpayer's property to or with another;

(b) Amounts realized from the taxpayer's performance of services for another;

(c) Amounts realized from another's use or possession of the taxpayer's property or capital;

(d) Any combination of the foregoing amounts.

(2) "Gross receipts" excludes the following amounts:

(a) Interest income except interest on credit sales;

(b) Dividends and distributions from corporations, and distributive or proportionate shares of receipts and income from a pass-through entity as defined under section 5733.04 of the Revised Code;

(c) Receipts from the sale, exchange, or other disposition of an asset described in section 1221 or 1231 of the Internal Revenue Code, without regard to the length of time the person held the asset. Notwithstanding section 1221 of the Internal Revenue Code, receipts from hedging transactions also are excluded to the extent the transactions are entered into primarily to protect a financial position, such as managing the risk of exposure to (i) foreign currency fluctuations that affect assets, liabilities, profits, losses, equity, or investments in foreign operations; (ii) interest rate fluctuations; or (iii) commodity price fluctuations. As used in division (F)(2)(c) of this section, "hedging transaction" has the same meaning as used in section 1221 of the Internal Revenue Code and also includes transactions accorded hedge accounting treatment under statement of financial accounting standards number 133 of the financial accounting standards board. For the purposes of division (F)(2)(c) of this section, the actual transfer of title of real or tangible personal property to another entity is not a hedging transaction.

(d) Proceeds received attributable to the repayment, maturity, or redemption of the principal of a loan, bond, mutual fund, certificate of deposit, or marketable instrument;

(e) The principal amount received under a repurchase agreement or on account of any transaction properly characterized as a loan to the person;

(f) Contributions received by a trust, plan, or other arrangement, any of which is described in section 501(a) of the Internal Revenue Code, or to which Title 26, Subtitle A, Chapter 1, Subchapter (D) of the Internal Revenue Code applies;

(g) Compensation, whether current or deferred, and whether in cash or in kind, received or to be received by an employee, former employee, or the employee's legal successor for services rendered to or for an employer, including reimbursements received by or for an individual for medical or education expenses, health insurance premiums, or employee expenses, or on account of a dependent care spending account, legal services plan, any cafeteria plan described in section 125 of the Internal Revenue Code, or any similar employee reimbursement;

(h) Proceeds received from the issuance of the taxpayer's own stock, options, warrants, puts, or calls, or from the sale of the taxpayer's treasury stock;

(i) Proceeds received on the account of payments from insurance policies, except those proceeds received for the loss of business revenue;

(j) Gifts or charitable contributions received; membership dues received by trade, professional, homeowners', or condominium associations; and payments received for educational courses, meetings, meals, or similar payments to a trade, professional, or other similar association; and fundraising receipts received by any person when any excess receipts are donated or used exclusively for charitable purposes;

(k) Damages received as the result of litigation in excess of amounts that, if received without litigation, would be gross receipts;

(l) Property, money, and other amounts received or acquired by an agent on behalf of another in excess of the agent's commission, fee, or other remuneration;

(m) Tax refunds, other tax benefit recoveries, and reimbursements for the tax imposed under this chapter made by entities that are part of the same combined taxpayer or consolidated elected taxpayer group, and reimbursements made by entities that are not members of a combined taxpayer or consolidated elected taxpayer group that are required to be made for economic parity among multiple owners of an entity whose tax obligation under this chapter is required to be reported and paid entirely by one owner, pursuant to the requirements of sections 5751.011 and 5751.012 of the Revised Code;

(n) Pension reversions;

(o) Contributions to capital;

(p) Sales or use taxes collected as a vendor or an out-of-state seller on behalf of the taxing jurisdiction from a consumer or other taxes the taxpayer is required by law to collect directly from a purchaser and remit to a local, state, or federal tax authority;

(q) In the case of receipts from the sale of cigarettes, tobacco products, or vapor products by a wholesale dealer, retail dealer, distributor, manufacturer, vapor distributor, or seller, all as defined in section 5743.01 of the Revised Code, an amount equal to the federal and state excise taxes paid by any person on or for such cigarettes, tobacco products, or vapor products under subtitle E of the Internal Revenue Code or Chapter 5743. of the Revised Code;

(r) In the case of receipts from the sale, transfer, exchange, or other disposition of motor fuel as "motor fuel" is defined in section 5736.01 of the Revised Code, an amount equal to the value of the motor fuel, including federal and state motor fuel excise taxes and receipts from billing or invoicing the tax imposed under section 5736.02 of the Revised Code to another person;

(s) In the case of receipts from the sale of beer or intoxicating liquor, as defined in section 4301.01 of the Revised Code, by a person holding a permit issued under Chapter 4301. or 4303. of the Revised Code, an amount equal to federal and state excise taxes paid by any person on or for such beer or intoxicating liquor under subtitle E of the Internal Revenue Code or Chapter 4301. or 4305. of the Revised Code;

(t) Receipts realized by a new motor vehicle dealer or used motor vehicle dealer, as defined in section 4517.01 of the Revised Code, from the sale or other transfer of a motor vehicle, as defined in that section, to another motor vehicle dealer for the purpose of resale by the transferee motor vehicle dealer, but only if the sale or other transfer was based upon the transferee's need to meet a specific customer's preference for a motor vehicle;

(u) Receipts from a financial institution described in division (E)(3) of this section for services provided to the financial institution in connection with the issuance, processing, servicing, and management of loans or credit accounts, if such financial institution and the recipient of such receipts have at least fifty per cent of their ownership interests owned or controlled, directly or constructively through related interests, by common owners;

(v) Receipts realized from administering anti-neoplastic drugs and other cancer chemotherapy, biologicals, therapeutic agents, and supportive drugs in a physician's office to patients with cancer;

(w) Funds received or used by a mortgage broker that is not a dealer in intangibles, other than fees or other consideration, pursuant to a table-funding mortgage loan or warehouse-lending mortgage loan. Terms used in division (F)(2)(w) of this section have the same meanings as in section 1322.01 of the Revised Code, except "mortgage broker" means a person assisting a buyer in obtaining a mortgage loan for a fee or other consideration paid by the buyer or a lender, or a person engaged in table-funding or warehouse-lending mortgage loans that are first lien mortgage loans.

(x) Property, money, and other amounts received by a professional employer organization, as defined in section 4125.01 of the Revised Code, or an alternate employer organization, as defined in section 4133.01 of the Revised Code, from a client employer, as defined in either of those sections as applicable, in excess of the administrative fee charged by the professional employer organization or the alternate employer organization to the client employer;

(y) In the case of amounts retained as commissions by a permit holder under Chapter 3769. of the Revised Code, an amount equal to the amounts specified under that chapter that must be paid to or collected by the tax commissioner as a tax and the amounts specified under that chapter to be used as purse money;

(z) Qualifying distribution center receipts as determined under section 5751.40 of the Revised Code.

(aa) Receipts of an employer from payroll deductions relating to the reimbursement of the employer for advancing moneys to an unrelated third party on an employee's behalf;

(bb) Cash discounts allowed and taken;

(cc) Returns and allowances;

(dd) Bad debts from receipts on the basis of which the tax imposed by this chapter was paid in a prior quarterly tax payment period. For the purpose of this division, "bad debts" means any debts that have become worthless or uncollectible between the preceding and current quarterly tax payment periods, have been uncollected for at least six months, and that may be claimed as a deduction under section 166 of the Internal Revenue Code and the regulations adopted under that section, or that could be claimed as such if the taxpayer kept its accounts on the accrual basis. "Bad debts" does not include repossessed property, uncollectible amounts on property that remains in the possession of the taxpayer until the full purchase price is paid, or expenses in attempting to collect any account receivable or for any portion of the debt recovered;

(ee) Any amount realized from the sale of an account receivable to the extent the receipts from the underlying transaction giving rise to the account receivable were included in the gross receipts of the taxpayer;

(ff) Any receipts directly attributed to a transfer agreement or to the enterprise transferred

under that agreement under section 4313.02 of the Revised Code.

(gg) Qualified uranium receipts as determined under section 5751.41 of the Revised Code.

(hh) In the case of amounts collected by a licensed casino operator from casino gaming, amounts in excess of the casino operator's gross casino revenue. In this division, "casino operator" and "casino gaming" have the meanings defined in section 3772.01 of the Revised Code, and "gross casino revenue" has the meaning defined in section 5753.01 of the Revised Code.

(ii) Receipts realized from the sale of agricultural commodities by an agricultural commodity handler, both as defined in section 926.01 of the Revised Code, that is licensed by the director of agriculture to handle agricultural commodities in this state.

(jj) Qualifying integrated supply chain receipts as determined under section 5751.42 of the Revised Code.

(kk) In the case of a railroad company described in division (D)(9) of section 5727.01 of the Revised Code that purchases dyed diesel fuel directly from a supplier as defined by section 5736.01 of the Revised Code, an amount equal to the product of the number of gallons of dyed diesel fuel purchased directly from such a supplier multiplied by the average wholesale price for a gallon of diesel fuel as determined under section 5736.02 of the Revised Code for the period during which the fuel was purchased multiplied by a fraction, the numerator of which equals the rate of tax levied by section 5736.02 of the Revised Code less the rate of tax computed in section 5751.03 of the Revised Code, and the denominator of which equals the rate of tax computed in section 5751.03 of the Revised Code.

(ll) Receipts realized by an out-of-state disaster business from disaster work conducted in this state during a disaster response period pursuant to a qualifying solicitation received by the business. Terms used in division (F)(2)(ll) of this section have the same meanings as in section 5703.94 of the Revised Code.

(mm) In the case of receipts from the sale or transfer of a mortgage-backed security or a mortgage loan by a mortgage lender holding a valid certificate of registration issued under Chapter 1322. of the Revised Code or by a person that is a member of the mortgage lender's consolidated elected taxpayer group, an amount equal to the principal balance of the mortgage loan.

(nn) Amounts of excess surplus of the state insurance fund received by the taxpayer from the Ohio bureau of workers' compensation pursuant to rules adopted under section 4123.321 of the Revised Code.

(oo) Except as otherwise provided in division (B) of section 5751.091 of the Revised Code, receipts of a megaproject supplier from sales of tangible personal property directly to a megaproject operator in this state for use at the site of the megaproject operator's megaproject, provided that the sale occurs during the period that the megaproject operator has an agreement with the tax credit authority for the megaproject under division (D) of section 122.17 of the Revised Code that remains in effect and has not expired or been terminated, and provided the megaproject supplier holds a certificate for such megaproject issued under section 5751.052 of the Revised Code for the calendar year in which the sales are made; and ~~provided both the operator and~~ if the megaproject supplier meets the requirements described in division (A)(13)(b) of section 122.17 of the Revised Code, the megaproject supplier hold-holds a certificate for such megaproject issued under division (D)(7)-(D)(11) of section 122.17 of the Revised Code on the first day of that calendar year;

(pp) Receipts from the sale of each new piece of capital equipment that has a cost in excess of one hundred million dollars and that is used at the site of a megaproject that satisfies the criteria described in division (A)(11)(a)(ii) of section 122.17 of the Revised Code, provided that the sale occurs during the period that a megaproject operator has an agreement for that megaproject with the tax credit authority under division (D) of section 122.17 of the Revised Code that remains in effect and has not expired or been terminated;

(qq) In the case of amounts collected by a sports gaming proprietor from sports gaming, amounts in excess of the proprietor's sports gaming receipts. As used in this division, "sports gaming proprietor" has the same meaning as in section 3775.01 of the Revised Code and "sports gaming receipts" has the same meaning as in section 5753.01 of the Revised Code.

~~(qq)~~ (rr) Any receipts for which the tax imposed by this chapter is prohibited by the constitution or laws of the United States or the constitution of this state.

(3) In the case of a taxpayer when acting as a real estate broker, "gross receipts" includes only the portion of any fee for the service of a real estate broker, or service of a real estate salesperson associated with that broker, that is retained by the broker and not paid to an associated real estate salesperson or another real estate broker. For the purposes of this division, "real estate broker" and "real estate salesperson" have the same meanings as in section 4735.01 of the Revised Code.

(4) A taxpayer's method of accounting for gross receipts for a tax period shall be the same as the taxpayer's method of accounting for federal income tax purposes for the taxpayer's federal taxable year that includes the tax period. If a taxpayer's method of accounting for federal income tax purposes changes, its method of accounting for gross receipts under this chapter shall be changed accordingly.

(G) "Taxable gross receipts" means gross receipts situated to this state under section 5751.033 of the Revised Code.

(H) A person has "substantial nexus with this state" if any of the following applies. The person:

- (1) Owns or uses a part or all of its capital in this state;
- (2) Holds a certificate of compliance with the laws of this state authorizing the person to do business in this state;
- (3) Has bright-line presence in this state;
- (4) Otherwise has nexus with this state to an extent that the person can be required to remit the tax imposed under this chapter under the Constitution of the United States.

(I) A person has "bright-line presence" in this state for a reporting period and for the remaining portion of the calendar year if any of the following applies. The person:

(1) Has at any time during the calendar year property in this state with an aggregate value of at least fifty thousand dollars. For the purpose of division (I)(1) of this section, owned property is valued at original cost and rented property is valued at eight times the net annual rental charge.

(2) Has during the calendar year payroll in this state of at least fifty thousand dollars. Payroll in this state includes all of the following:

(a) Any amount subject to withholding by the person under section 5747.06 of the Revised Code;

(b) Any other amount the person pays as compensation to an individual under the supervision

or control of the person for work done in this state; and

(c) Any amount the person pays for services performed in this state on its behalf by another.

(3) Has during the calendar year taxable gross receipts of at least five hundred thousand dollars.

(4) Has at any time during the calendar year within this state at least twenty-five per cent of the person's total property, total payroll, or total gross receipts.

(5) Is domiciled in this state as an individual or for corporate, commercial, or other business purposes.

(J) "Tangible personal property" has the same meaning as in section 5739.01 of the Revised Code.

(K) "Internal Revenue Code" means the Internal Revenue Code of 1986, 100 Stat. 2085, 26 U.S.C. 1, as amended. Any term used in this chapter that is not otherwise defined has the same meaning as when used in a comparable context in the laws of the United States relating to federal income taxes unless a different meaning is clearly required. Any reference in this chapter to the Internal Revenue Code includes other laws of the United States relating to federal income taxes.

(L) "Calendar quarter" means a three-month period ending on the thirty-first day of March, the thirtieth day of June, the thirtieth day of September, or the thirty-first day of December.

(M) "Tax period" means the calendar quarter or calendar year on the basis of which a taxpayer is required to pay the tax imposed under this chapter.

(N) "Calendar year taxpayer" means a taxpayer for which the tax period is a calendar year.

(O) "Calendar quarter taxpayer" means a taxpayer for which the tax period is a calendar quarter.

(P) "Agent" means a person authorized by another person to act on its behalf to undertake a transaction for the other, including any of the following:

(1) A person receiving a fee to sell financial instruments;

(2) A person retaining only a commission from a transaction with the other proceeds from the transaction being remitted to another person;

(3) A person issuing licenses and permits under section 1533.13 of the Revised Code;

(4) A lottery sales agent holding a valid license issued under section 3770.05 of the Revised Code;

(5) A person acting as an agent of the division of liquor control under section 4301.17 of the Revised Code.

(Q) "Received" includes amounts accrued under the accrual method of accounting.

(R) "Reporting person" means a person in a consolidated elected taxpayer or combined taxpayer group that is designated by that group to legally bind the group for all filings and tax liabilities and to receive all legal notices with respect to matters under this chapter, or, for the purposes of section 5751.04 of the Revised Code, a separate taxpayer that is not a member of such a group.

(S) "Megaproject," "megaproject operator," and "megaproject supplier" have the same meanings as in section 122.17 of the Revised Code.

Sec. 5751.052. (A) On or before the first day of October of each year in which a megaproject operator has an agreement with the tax credit authority under division (D) of section 122.17 of the

Revised Code that remains in effect and has not expired or been terminated, ~~a~~ the megaproject operator or the operator's reporting person shall certify to the tax commissioner a list of the megaproject suppliers the operator anticipates will sell tangible personal property directly to the operator in the ensuing calendar year. The list shall include the name, address, and federal identification number of each megaproject supplier. On or before the first day of the following November, the commissioner shall issue a certificate to the megaproject operator and to each megaproject supplier included in that list. The certificate shall include the name of the megaproject operator, the name of the megaproject supplier, and the certificate's issuance date.

(B) A megaproject operator or reporting person that certifies a list to the tax commissioner under division (A) of this section shall notify the commissioner of any change to that list, including additions to or subtractions from the list or changes in the name or entity type of any megaproject supplier included in the list, within ~~sixty days~~ a reasonable period of time after the date the megaproject operator becomes aware of the change. Within thirty days after receiving that notification, the commissioner shall determine if the entity or entities listed or changed qualify as megaproject suppliers and shall issue a revised certificate to the megaproject operator and to each affected megaproject supplier included in the revised list. The revised certificate shall include the name of the megaproject operator, the name of the megaproject supplier, ~~and~~ the certificate's issuance date, ~~which shall be~~ and the date the revision becomes effective.

(C) Each megaproject operator and megaproject supplier that is issued a certificate under division (A) or (B) of this section shall maintain a copy of the certificate for four years from the date the certificate is issued.

Sec. 5751.091. (A) If a taxpayer excludes from its taxable gross receipts amounts described under division (F)(2)(oo) or (pp) of section 5751.01 of the Revised Code for a tax period in which the taxpayer does not qualify for that exclusion for any portion of that tax period, the taxpayer shall remit to the tax commissioner a payment equal to the product of the following: (a) the cost of all property received in this state by a megaproject operator from the taxpayer during that tax period, multiplied by (b) the tax rate prescribed in division (A) of section 5751.03 of the Revised Code. The charge shall be levied and collected as a tax imposed under this chapter.

(B) A taxpayer required to remit a payment under division (A) of this section for three consecutive calendar years may not exclude from the taxpayer's taxable gross receipts any amounts described in division (F)(2)(oo) or (pp) of section 5751.01 of the Revised Code for any tax period in any following calendar year.

Sec. 6115.20. (A) When it is determined to let the work relating to the improvements for which a sanitary district was established by contract, contracts in amounts to exceed fifty thousand dollars shall be advertised after notice calling for bids has been published once a week for five consecutive weeks completed on the date of last publication or as provided in section 7.16 of the Revised Code, in a newspaper of general circulation within the sanitary district where the work is to be done. The board of directors of the sanitary district shall let bids as provided in this section or, if applicable, section 9.312 of the Revised Code. If the bids are for a contract for the construction, demolition, alteration, repair, or reconstruction of an improvement, the board of directors of the sanitary district shall let the contract to the lowest or best bidder who meets the requirements of section 153.54 of the Revised Code. If the bids are for a contract for any other work relating to the

improvements for which a sanitary district was established, the board of directors of the sanitary district shall let the contract to the lowest or best bidder who gives a good and approved bond, with ample security, conditioned on the carrying out of the contract and the payment for all labor and material. The contract shall be in writing and shall be accompanied by or shall refer to plans and specifications for the work to be done prepared by the chief engineer. The plans and specifications at all times shall be made and considered a part of the contract. The contract shall be approved by the board and signed by the president of the board and by the contractor and shall be executed in duplicate. In case of emergency the advertising of contracts may be waived upon the consent of the board with the approval of the court or judge in vacation.

(B) In the case of a sanitary district organized wholly for the purpose of providing a water supply for domestic, municipal, and public use that includes two municipal corporations in two counties, any service to be purchased, including the services of an accountant, architect, attorney at law, physician, or professional engineer, at a cost in excess of fifty thousand dollars shall be obtained in the manner provided in sections 153.65 to 153.73 of the Revised Code. For the purposes of the application of those sections to division (B) of this section, all of the following apply:

(1) "Public authority," as used in those sections, shall be deemed to mean a sanitary district organized wholly for the purpose of providing a water supply for domestic, municipal, and public use that includes two municipal corporations in two counties;

(2) "Professional design firm," as used in those sections, shall be deemed to mean any person legally engaged in rendering professional design services as defined in division (B)(3) of this section;

(3) "Professional design services," as used in those sections, shall be deemed to mean accounting, architectural, legal, medical, or professional engineering services;

(4) The use of other terms in those sections shall be adapted accordingly, including, without limitation, for the purposes of division (D) of section 153.67 of the Revised Code;

(5) ~~Divisions (A) to (C)~~ Division (B) of section 153.71 of the Revised Code ~~do~~ does not apply.

(C) The board of directors of a district organized wholly for the purpose of providing a water supply for domestic, municipal, and public use may contract for, purchase, or otherwise procure for the benefit of employees of the district and pay all or any part of the cost of group insurance policies that may provide benefits, including, but not limited to, hospitalization, surgical care, major medical care, disability, dental care, vision care, medical care, hearing aids, or prescription drugs. Any group insurance policy purchased under this division shall be purchased from the health care corporation that the board of directors determines offers the most cost-effective group insurance policy.

SECTION 101.02. That existing sections 122.17, 123.201, 123.211, 153.692, 153.71, 1501.011, 3318.08, 3318.36, 3735.67, 3735.671, 5739.01, 5739.02, 5751.01, 5751.052, 5751.091, and 6115.20 of the Revised Code are hereby repealed.

SECTION 201.10. Except as otherwise provided in this act, all appropriation items in this act are appropriated out of any moneys in the state treasury to the credit of the designated fund that are not otherwise appropriated.

SECTION 203.10.

1	2	3
A	ADJ ADJUTANT GENERAL	
B	Army National Guard Service Contract Fund (Fund 3420)	
C	C74537 Renovation Projects - Federal Share	\$28,167,421
D	C74539 Renovations and Improvements - Federal	\$13,343,700
E	TOTAL Army National Guard Service Contract Fund	\$41,511,121
F	Armory Improvements Fund (Fund 5340)	
G	C74542 Renovations and Improvements	\$1,000,000
H	TOTAL Armory Improvements Fund	\$1,000,000
I	Administrative Building Fund (Fund 7026)	
J	C74535 Renovations and Improvements	\$7,605,046
K	TOTAL Administrative Building Fund	\$7,605,046
L	TOTAL ALL FUNDS	\$50,116,167
	RENOVATIONS AND IMPROVEMENTS – FEDERAL	

The foregoing appropriation item C74539, Renovations and Improvements – Federal, shall be used to fund capital projects that are coded as receiving one hundred per cent federal support pursuant to the agreement support code identified in the Facilities Inventory and Support Plan between the Office of the Adjutant General and the Army National Guard. Notwithstanding section 131.35 of the Revised Code, if after the effective date of this section, additional federal funds are made available to the Adjutant General to carry out the Facilities Inventory Support Plan, the Adjutant General may request that the Director of Budget and Management authorize expenditures in excess of the amounts appropriated to appropriation item C74539, Renovations and Improvements – Federal. Upon approval of the Director of Budget and Management, the additional amounts are hereby appropriated. Notwithstanding section 126.14 of the Revised Code, if the Adjutant General is approved by the federal government to complete additional, unanticipated one hundred per cent federally funded projects after July 1, 2022, and before October 1, 2023, the appropriations for these

additional projects may be released upon written approval of the Director of Budget and Management.

SECTION 205.10.

	1	2	3
A	AGO ATTORNEY GENERAL		
B	Administrative Building Fund (Fund 7026)		
C	C05502	Bowling Green Facility	\$294,474
D	C05517	General Building Renovations	\$600,000
E	C05535	TTC Outdoor Gun Range	\$2,282,792
F	C05536	TTC Facility Renovations	\$591,136
G	C05537	Richfield Facility Renovations	\$1,556,476
H	TOTAL Administrative Building Fund		\$5,324,878
I	TOTAL ALL FUNDS		\$5,324,878

SECTION 207.01. DEPARTMENT OF HIGHER EDUCATION AND STATE INSTITUTIONS OF HIGHER EDUCATION

	1	2	3
A	BOR DEPARTMENT OF HIGHER EDUCATION		
B	Higher Education Improvement Taxable Fund (Fund 7024)		
C	C23568	OARnet - Taxable	\$14,000,000

D	TOTAL Higher Education Improvement Taxable Fund	\$14,000,000
E	Higher Education Improvement Fund (Fund 7034)	
F	C23501 Ohio Supercomputer Center	\$7,000,000
G	C23502 Research Facility Action and Investment Funds	\$350,000
H	C23516 Ohio Library and Information Network	\$22,619,427
I	C23524 Supplemental Renovations - Library Depositories	\$600,000
J	C23529 Workforce Based Training and Equipment	\$7,600,000
K	C23530 Technology Initiatives	\$2,350,000
L	C23560 HEI Critical Maintenance and Upgrades	\$850,000
M	C23566 Campus Safety Grant Program	\$5,000,000
N	TOTAL Higher Education Improvement Fund	\$46,369,427
O	TOTAL ALL FUNDS	\$60,369,427

RESEARCH FACILITY ACTION AND INVESTMENT FUNDS

The foregoing appropriation item C23502, Research Facility Action and Investment Funds, shall be used for a grant program to be administered by the Chancellor of Higher Education to provide timely availability of capital facilities for research programs and research-oriented instructional programs at or involving state-supported and state-assisted institutions of higher education.

WORKFORCE BASED TRAINING AND EQUIPMENT

(A) Capital appropriations in this act made from appropriation item C23529, Workforce Based Training and Equipment, shall be used to support the Regionally Aligned Priorities in Developing Skills (RAPIDS) program in the Department of Higher Education. The purpose of the RAPIDS program is to support collaborative projects among higher education institutions to strengthen education and training opportunities that maximize workforce development efforts in defined areas of the state.

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

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

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

(2) Evidence of meaningful business support and engagement;

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

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

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

CAMPUS SAFETY GRANT PROGRAM

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

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

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

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

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

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

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

(F) As used in this section:

(1) "Eligible security improvements" means a physical security enhancement, equipment, or inspection and screening equipment included on the Authorized Equipment List published by the

United States Department of Homeland Security that is also within the definition of "costs of capital facilities" under section 151.01 of the Revised Code.

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

SECTION 207.02.

	1	2	3
A	BTC BELMONT TECHNICAL COLLEGE		
B	Higher Education Improvement Fund (Fund 7034)		
C	C36809	Industrial Trades Center	\$945,282
D	TOTAL Higher Education Improvement Fund		\$945,282
E	TOTAL ALL FUNDS		\$945,282

SECTION 207.03.

	1	2	3
A	BGU BOWLING GREEN STATE UNIVERSITY		
B	Higher Education Improvement Fund (Fund 7034)		
C	C24076	Critical Infrastructure Rehabilitation - Mechanical, Electrical, and Plumbing	\$4,830,402
D	C24077	Critical Infrastructure Rehabilitation - Roofing and Building Envelope	\$2,055,490
E	C24078	Academic Building Rehabilitation - Applied Sciences	\$3,391,559
F	C24079	Critical Infrastructure Rehabilitation - Technology-	\$6,000,000

Wired Network

G	C24080	Academic Building Infrastructure and Space Rehabilitation - Firelands	\$800,000
H	C24081	Bowling Green Forensic DNA Analysis Laboratory	\$250,000
I	C24082	Bowling Green CAD System	\$1,100,000
J	TOTAL Higher Education Improvement Fund		\$18,427,451
K	TOTAL ALL FUNDS		\$18,427,451

SECTION 207.04.

	1	2	3
A	COT CENTRAL OHIO TECHNICAL COLLEGE		
B	Higher Education Improvement Fund (Fund 7034)		
C	C36905	Founders/Hopewell Hall Renovations	\$500,000
D	C36929	Reese Center Boiler and Chiller Replacement - Newark	\$500,000
E	C36930	Evans Hall Renovation	\$1,531,117
F	TOTAL Higher Education Improvement Fund		\$2,531,117
G	TOTAL ALL FUNDS		\$2,531,117

SECTION 207.05.

1	2	3
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A	CSU CENTRAL STATE UNIVERSITY		
B	Higher Education Improvement Fund (Fund 7034)		
C	C25500	Basic Renovations	\$755,599
D	C25527	HVAC Upgrades and Improvements	\$600,000
E	C25533	Information Technology - Cable and Fiber Project	\$500,000
F	C25534	Roof Repair and Water Intrusion	\$1,938,273
G	C25535	Community STE[A]M Academy - Xenia	\$175,000
H	C25536	Central State University Center for Health and Wellness	\$500,000
I	C25537	YWCA Dayton - Huber Heights Campus	\$500,000
J	TOTAL Higher Education Improvement Fund		\$4,968,872
K	TOTAL ALL FUNDS		\$4,968,872

SECTION 207.06.

	1	2	3
A	CTC CINCINNATI STATE COMMUNITY COLLEGE		
B	Higher Education Improvement Fund (Fund 7034)		
C	C36140	Main Building Renovations	\$1,500,000
D	C36141	IT System Upgrades	\$3,600,000
E	C36143	Training and Education Infrastructure Upgrades	\$1,053,361
F	C36148	Growing Beyond Hunger	\$500,000

G	C36149	La Soupe Basement Expansion	\$150,000
H	TOTAL Higher Education Improvement Fund		\$6,803,361
I	TOTAL ALL FUNDS		\$6,803,361

SECTION 207.07.

	1	2	3
A	CLT CLARK STATE COMMUNITY COLLEGE		
B	Higher Education Improvement Fund (Fund 7034)		
C	C38527	Rhodes Hall and Applied Science Center Renovation	\$3,258,997
D	C38534	Community Health Partners Musculoskeletal Institute Center of Excellence	\$125,000
E	TOTAL Higher Education Improvement Fund		\$3,383,997
F	TOTAL ALL FUNDS		\$3,383,997

SECTION 207.08.

	1	2	3
A	CLS CLEVELAND STATE UNIVERSITY		
B	Higher Education Improvement Fund (Fund 7034)		
C	C26083	Science Research Building Renovation and Expansion	\$5,000,000

D	C26094	Anatomy Laboratory Renovation	\$3,000,000
E	C26095	Music and Communications Building Roof Replacement	\$3,700,000
F	C26096	Rhodes Tower Renewal Phase I	\$3,400,000
G	C26097	Electrical Equipment Upgrade	\$1,492,597
H	C26098	MetroHealth Senior Health and Wellness Center	\$450,000
I	C26099	MacDonald Women's Hospital Healthy Women Initiative	\$200,000
J	C260A1	United Way of Greater Cleveland Building Renovations	\$150,000
K	C260A2	Kenmore Commons Improvements	\$150,000
L	C260A3	Goodwill Industries Training Center	\$50,000
M	C260A4	UH Perrico Health Center Rainbow Babies	\$750,000
N	TOTAL Higher Education Improvement Fund		\$18,342,597
O	TOTAL ALL FUNDS		\$18,342,597

SECTION 207.09.

	1	2	3
A	CTI COLUMBUS STATE COMMUNITY COLLEGE		
B	Higher Education Improvement Fund (Fund 7034)		
C	C38435	Student Success Renovations	\$5,600,000
D	C38437	Building Infrastructure Repairs	\$9,529,718

E	C38449	Gravity Phase II	\$75,000
F	C38454	Goodwill Columbus	\$500,000
G	C38455	Girl Scouts of Ohio's Heartland STEM and Leadership Immersion Campus	\$1,500,000
H	C38458	Madison County Fire Training Program	\$150,000
I	TOTAL Higher Education Improvement Fund		\$17,354,718
J	TOTAL ALL FUNDS		\$17,354,718

SECTION 207.10.

	1	2	3
A	CCC CUYAHOGA COMMUNITY COLLEGE		
B	Higher Education Improvement Fund (Fund 7034)		
C	C37800	Basic Renovations	\$10,118,318
D	C37852	East Campus Exterior Plaza	\$5,200,000
E	C37866	University Settlement Broadway Rising Project	\$150,000
F	C37867	The Lyric Center	\$75,000
G	C37868	Greater Cleveland Foodbank	\$750,000
H	C37869	Shoes and Clothes for Kids	\$175,000
I	C37870	West Side Catholic Center - Housing Self-Sufficiency Program	\$150,000
J	C37871	The Cleveland Institute of Art	\$550,000
K	C37872	Construction Based Trades Academy	\$200,000

L	C37873	Medina Christian Academy Capital Expansion Phase II	\$300,000
M	TOTAL Higher Education Improvement Fund		\$17,668,318
N	TOTAL ALL FUNDS		\$17,668,318

SECTION 207.11.

	1	2	3
A	JTC EASTERN GATEWAY COMMUNITY COLLEGE		
B	Higher Education Improvement Fund (Fund 7034)		
C	C38600	Basic Renovations	\$360,134
D	C38628	HVAC/Plumbing Maintenance - Steubenville	\$1,000,000
E	C38629	HVAC/Plumbing Maintenance - Youngstown	\$350,000
F	C38630	Dental Laboratory Renovation	\$650,000
G	C38631	Ohio Hills Quaker City Health Center	\$100,000
H	C38632	Lowellville Community Literacy Workforce and Cultural Center	\$650,000
I	C38633	Brite Energy Innovators	\$500,000
J	TOTAL Higher Education Improvement Fund		\$3,610,134
K	TOTAL ALL FUNDS		\$3,610,134

SECTION 207.12.

	1	2	3
A	ESC EDISON STATE COMMUNITY COLLEGE		
B	Higher Education Improvement Fund (Fund 7034)		
C	C39019	Parking Lot Resurfacing	\$300,000
D	C39022	Classroom and Laboratory Renovation	\$250,000
E	C39026	Convocation Center Expansion	\$800,000
F	C39027	North Hall Window Replacement	\$420,000
G	C39028	Elevator Upgrades	\$123,489
H	TOTAL Higher Education Improvement Fund		\$1,893,489
I	TOTAL ALL FUNDS		\$1,893,489

SECTION 207.13.

	1	2	3
A	HTC HOCKING TECHNICAL COLLEGE		
B	Higher Education Improvement Fund (Fund 7034)		
C	C36300	Basic Renovations	\$950,828
D	C36337	Firing Range and Classroom Renovations	\$150,000
E	C36338	Security Lighting	\$400,000
F	C36339	Parking Lot Improvements	\$1,000,000
G	TOTAL Higher Education Improvement Fund		\$2,500,828
H	TOTAL ALL FUNDS		\$2,500,828

SECTION 207.14.

	1	2	3
A	LTC JAMES RHODES STATE COLLEGE		
B	Higher Education Improvement Fund (Fund 7034)		
C	C38100	Basic Renovations	\$399,525
D	C38127	Public Service Building HVAC	\$492,640
E	C38128	Parking Lot Improvements	\$150,000
F	C38129	Technology Infrastructure Upgrades	\$1,000,000
G	C38130	Classroom and Laboratory Space Renovations	\$300,000
H	C38131	Putnam YMCA	\$158,000
I	C38132	Apollo Regional Training Safety Program	\$2,500,000
J	TOTAL Higher Education Improvement Fund		\$5,000,165
K	TOTAL ALL FUNDS		\$5,000,165

SECTION 207.15.

	1	2	3
A	KSU KENT STATE UNIVERSITY		
B	Higher Education Improvement Fund (Fund 7034)		
C	C270H2	Founders Hall HVAC Upgrades - Tuscarawas	\$500,000
D	C270I7	Library Asbestos Abatement and Restroom	\$550,000

Installation - Ashtabula

E	C270K3	Critical Deferred Maintenance-Kent	\$1,550,000
F	C270K4	Campus ADA Improvements-Kent	\$1,000,000
G	C270K5	Fine Arts Building Roof Replacement Phase II and Library Ceiling Replacement	\$900,000
H	C270K7	Nursing Skills Laboratory Renovation-Geauga	\$450,000
I	C270L8	Blossom Music Center	\$1,500,000
J	C270M6	Front Campus Chiller Plant and Loop-Kent	\$7,500,000
K	C270M7	CAED Beall Hall 2nd Floor Rehabilitation-Kent	\$6,500,000
L	C270M8	Cunningham Hall Deferred Maintenance Phase II-Kent	\$3,075,000
M	C270M9	Library-Theater Building Roof Replacement-Trumbull	\$500,000
N	C270N1	Main Classroom Rooftop Unit Replacement Phase I-Salem	\$475,000
O	C270N2	Academic Buildings IT Network Access Enhancement-Kent	\$3,588,475
P	C270N3	Ashland County Airport Authority Terminal and Flight School Project	\$150,000
Q	C270N4	East Liverpool Athletic Center	\$200,000
R	C270N5	Severance Music Center	\$500,000
S	C270N6	Kulas Hall Renovation - Cleveland Institute of Music	\$500,000
T	C270N7	SAM Center Upgrades	\$50,000
U	C270N8	Junior Achievement North Central Ohio Building	\$250,000

V	C270N9	STEM Center of Excellence	\$250,000
W	C270O2	Shaw Jewish Community Center	\$75,000
X	C270O3	Purinton Hall Renovations - East Liverpool	\$300,000
Y	TOTAL Higher Education Improvement Fund		\$30,363,475
Z	TOTAL ALL FUNDS		\$30,363,475

SECTION 207.16.

	1	2	3
A	LCC LAKELAND COMMUNITY COLLEGE		
B	Higher Education Improvement Fund (Fund 7034)		
C	C37919	Engineering Building Renovations	\$4,000,000
D	C37922	Existing Teaching and Teaching Support Space Renovations	\$362,721
E	C27931	Helen Rockwell Morley Memorial Music Building	\$400,000
F	C37932	Alliance Working Together Northeast Ohio Transformation Training Center	\$500,000
G	C37933	Auburn Career Center Public Safety Training Grounds	\$350,000
H	TOTAL Higher Education Improvement Fund		\$5,612,721
I	TOTAL ALL FUNDS		\$5,612,721

SECTION 207.17.

	1	2	3
A	LOR LORAIN COMMUNITY COLLEGE		
B	Higher Education Improvement Fund (Fund 7034)		
C	C38324	Business Building	\$1,007,604
D	C38325	Spitzer Conference Center	\$2,519,009
E	C38334	Parking Lot Improvements	\$3,022,811
F	C38335	Lake Erie Council - Boys Scouts of America Beaumont Scout Camp	\$350,000
G	C38336	South Lorain Education and Wellness Center	\$350,000
H	C38337	City of Avon Fire Training Tower Facility	\$100,000
I	TOTAL Higher Education Improvement Fund		\$7,349,424
J	TOTAL ALL FUNDS		\$7,349,424

SECTION 207.18.

	1	2	3
A	MTC MARION TECHNICAL COLLEGE		
B	Higher Education Improvement Fund (Fund 7034)		
C	C35916	Bryson Hall Renovations	\$900,000
D	C35919	Library Plaza and Pond Edge Redesign	\$200,000
E	C35920	Campus Library Upgrades	\$576,690
F	TOTAL Higher Education Improvement Fund		\$1,676,690

G	TOTAL ALL FUNDS	\$1,676,690
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SECTION 207.19.

	1	2	3
A		MUN MIAMI UNIVERSITY	
B		Higher Education Improvement Fund (Fund 7034)	
C	C28501	Early College Academy at Miami University	\$75,000
D	C28504	College@ELM Innovation and Workforce Development Center at Miami University	\$500,000
E	C28528	Bachelor Hall Renovation	\$22,311,930
F		TOTAL Higher Education Improvement Fund	\$22,886,930
G		TOTAL ALL FUNDS	\$22,886,930

SECTION 207.20.

	1	2	3
A		NCC NORTH CENTRAL TECHNICAL COLLEGE	
B		Higher Education Improvement Fund (Fund 7034)	
C	C38000	Basic Renovations	\$79,106
D	C38029	Fallerius Center Basic Renovations	\$976,000
E	C38030	IT Equipment Upgrades	\$660,000

F	C38031	IT Infrastructure Upgrades	\$183,000
G	TOTAL Higher Education Improvement Fund		\$1,898,106
H	TOTAL ALL FUNDS		\$1,898,106

SECTION 207.21.

	1	2	3
A	NEM NORTHEAST OHIO MEDICAL UNIVERSITY		
B	Higher Education Improvement Fund (Fund 7034)		
C	C30550	Gross Anatomy Laboratory - HVAC Duct Work System Replacement	\$700,000
D	C30551	Building D Roof Replacement	\$653,631
E	C30552	Air Handling Unit #8 and Terminal Boxes Replacement	\$400,000
F	C30553	Mansfield Regional Behavioral Center	\$400,000
G	C30554	Cleveland Clinic Mercy Hospital Cancer Center	\$500,000
H	C30555	Akron Children's Rehabilitation Services	\$150,000
I	TOTAL Higher Education Improvement Fund		\$2,803,631
J	TOTAL ALL FUNDS		\$2,803,631

SECTION 207.22.

A	NTC NORTHWEST STATE COMMUNITY COLLEGE		
B	Higher Education Improvement Fund (Fund 7034)		
C	C38200	Basic Renovations	\$2,420,281
D	TOTAL Higher Education Improvement Fund		\$2,420,281
E	TOTAL ALL FUNDS		\$2,420,281

SECTION 207.23.

	1	2	3
A	OSU OHIO STATE UNIVERSITY		
B	Higher Education Improvement Fund (Fund 7034)		
C	C315BR	Emergency Generators	\$1,000,000
D	C315DM	Roof Repair and Replacements	\$4,800,000
E	C315DN	Fire System Replacements	\$3,500,000
F	C315DP	HVAC Repair and Replacements	\$3,200,000
G	C315DQ	Elevator Safety Repairs and Replacements	\$2,800,000
H	C315DR	Infrastructure Improvements	\$1,000,000
I	C315DS	Building Envelope Repair	\$398,701
J	C315DT	Plumbing Repair	\$3,300,000
K	C315DU	Road/Bridge Improvements	\$2,000,000
L	C315FD	Electrical Repairs	\$2,400,000
M	C315GL	Founders Hall Renovations - Newark	\$1,200,000

N	C315GY	Campbell Hall Renovations/Addition	\$20,000,000
O	C315GZ	Biomedical and Materials Engineering Complex	\$22,500,000
P	C315HQ	Knox County Regional Airport	\$150,000
Q	C315IE	Galvin Hall Renovations-Lima	\$1,052,600
R	C315IF	Reed Hall Theatre Renovation-Lima	\$340,000
S	C315IG	Public Service Building HVAC-Lima	\$307,400
T	C315IH	Eisenhower Elevators-Mansfield	\$250,000
U	C315II	Roof Improvements-Mansfield	\$320,000
V	C315IJ	Building HVAC Controls-Mansfield	\$500,000
W	C315IK	Bike and Pedestrian Life Safety-Mansfield	\$630,000
X	C315IL	LED Light Conversions-Marion	\$200,000
Y	C315IM	Library Masonry Improvements-Marion	\$150,000
Z	C315IN	Pond Bank/Bridge Renovation-Marion	\$200,000
AA	C315IO	Library Roof Upgrades-Marion	\$550,000
AB	C315IP	Boiler Replacement-Marion	\$600,000
AC	C315IQ	Reese Center Boiler/Chiller Replacement-Newark	\$500,000
AD	C315IR	Boiler Replacement-Wooster	\$6,000,000
AE	C315IS	Ronald McDonald House of Central Ohio	\$2,250,000
AF	C315IT	Culture Markets	\$50,000
AG	C315IU	Upper Arlington Community Center	\$450,000
AH	C315IV	Kitchen of Life	\$450,000
AI	C315IW	Zora's House	\$600,000

AJ	C315IX	Highland Youth Garden's Center	\$50,000
AK	C315IY	East Side Dental Clinic	\$250,000
AL	C315JA	Pickaway County Community Foundation Children's Museum	\$200,000
AM	C315JB	Automotive and Mobility Innovation Center Smart Corridor	\$200,000
AN	C315JC	Negev Foundation - Smart Water Stations	\$110,000
AO	TOTAL Higher Education Improvement Fund		\$84,458,701
AP	TOTAL ALL FUNDS		\$84,458,701

SECTION 207.24.

	1	2	3
A	OHU OHIO UNIVERSITY		
B	Higher Education Improvement Fund (Fund 7034)		
C	C30075	Infrastructure Improvements	\$3,532,952
D	C30136	Building Envelope Restorations	\$1,200,000
E	C30157	Building and Safety System Improvements	\$9,306,148
F	C30158	Academic Space Improvements	\$8,433,948
G	C30171	Campus Infrastructure Improvements – Regional Campuses	\$4,507,100
H	C30179	Building Exterior Improvements -Regional Campuses	\$475,000
I	C30180	Fairfield County Workforce Center	\$500,000

J	C30181	Lancaster Festival Upgrades	\$100,000
K	C30182	Somerset Builders Club	\$250,000
L	C30183	MOV2GO Foundation Facility Expansion	\$50,000
M	TOTAL Higher Education Improvement Fund		\$28,355,148
N	TOTAL ALL FUNDS		\$28,355,148

SECTION 207.25.

	1	2	3
A	OTC OWENS COMMUNITY COLLEGE		
B	Higher Education Improvement Fund (Fund 7034)		
C	C38830	Transportation Technology Building Renovation	\$750,000
D	C38834	HVAC Renovation and Replacement	\$1,400,000
E	C38835	Roof Renovations	\$800,000
F	C38847	School of Nursing and Health Sciences Renovation	\$1,500,000
G	C38848	Findlay Education Center Renovations	\$750,000
H	C38849	Alumni Hall Renovations	\$806,141
I	C38850	Findlay YMCA Child Development Center for Excellence	\$1,000,000
J	TOTAL Higher Education Improvement Fund		\$7,006,141
K	TOTAL ALL FUNDS		\$7,006,141

SECTION 207.26.

	1	2	3
A	RGC RIO GRANDE COMMUNITY COLLEGE		
B	Higher Education Improvement Fund (Fund 7034)		
C	C35600	Basic Renovations	\$1,250,610
D	C35628	Rio Grande Community College Agricultural Program	\$250,000
E	C35629	Rio Grande Community College Expansion	\$500,000
F	TOTAL Higher Education Improvement Fund		\$2,000,610
G	TOTAL ALL FUNDS		\$2,000,610

SECTION 207.27.

	1	2	3
A	SSC SHAWNEE STATE UNIVERSITY		
B	Higher Education Improvement Fund (Fund 7034)		
C	C32400	Basic Renovations	\$3,643,949
D	C32439	Shawnee State University Campus Gateway and Innovation District	\$200,000
E	TOTAL Higher Education Improvement Fund		\$3,843,949
F	TOTAL ALL FUNDS		\$3,843,949

SECTION 207.28.

	1	2	3
A	SCC SINCLAIR COMMUNITY COLLEGE		
B	Higher Education Improvement Fund (Fund 7034)		
C	C37745	Advanced Manufacturing and Skilled Trades Training Hubs	\$5,000,000
D	C37759	Fire Sprinkler System	\$4,000,000
E	C37760	Roof Replacements	\$200,000
F	C37761	Utility Tunnel Restoration	\$1,861,114
G	C37762	East End Family Service Hub	\$450,000
H	C37763	Aircraft Mechanic Training Center	\$250,000
I	C37764	Greater West Dayton Incubator	\$300,000
J	C37765	Sinclair Community College/Premier Health Partners Center for Nursing Excellence	\$375,000
K	C37766	Boys and Girls Club of Dayton	\$500,000
L	C37767	Dayton Riverview Pantry	\$600,000
M	TOTAL Higher Education Improvement Fund		\$13,536,114
N	TOTAL ALL FUNDS		\$13,536,114

SECTION 207.29.

	1	2	3
A	SOC SOUTHERN STATE COMMUNITY COLLEGE		

B	Higher Education Improvement Fund (Fund 7034)		
C	C32200	Basic Renovations	\$1,732,158
D	C32231	GRIT Chesapeake Community Center	\$750,000
E	C32232	Ohio Christian University Organic Chemistry Laboratories	\$150,000
F	TOTAL Higher Education Improvement Fund		\$2,632,158
G	TOTAL ALL FUNDS		\$2,632,158

SECTION 207.30.

	1	2	3
A	STC STARK TECHNICAL COLLEGE		
B	Higher Education Improvement Fund (Fund 7034)		
C	C38900	Basic Renovation	\$2,653,556
D	C38921	HVAC Repair and Replacements	\$550,000
E	C38924	Parking Lot Resurfacing	\$990,000
F	C38937	21st Century Campus Digital Transformation Project	\$795,000
G	C38943	CDL Program Expansion	\$600,000
H	C38944	Campus Security Upgrades	\$750,000
I	TOTAL Higher Education Improvement Fund		\$6,338,556
J	TOTAL ALL FUNDS		\$6,338,556

SECTION 207.31.

	1	2	3
A	TTC TERRA STATE COMMUNITY COLLEGE		
B	Higher Education Improvement Fund (Fund 7034)		
C	C36419	Repaving Parking Lots	\$622,366
D	C36428	Building E Cooling System Replacement	\$402,600
E	C36429	Student Activity Center Chiller Replacement	\$366,000
F	C36430	EMT Vanguard Sentinel - Tiffin	\$75,000
G	TOTAL Higher Education Improvement Fund		\$1,465,966
H	TOTAL ALL FUNDS		\$1,465,966

SECTION 207.32.

	1	2	3
A	UAK UNIVERSITY OF AKRON		
B	Higher Education Improvement Fund (Fund 7034)		
C	C25000	Basic Renovations	\$4,136,558
D	C25069	Campus Hardscape	\$3,500,000
E	C25079	Campus Infrastructure Improvements	\$3,250,000
F	C25097	Polsky Arts Center	\$4,500,000
G	C25098	Central Hower Renovation	\$2,200,000

H	TOTAL Higher Education Improvement Fund	\$17,586,558
I	TOTAL ALL FUNDS	\$17,586,558

SECTION 207.33.

	1	2	3
A	UCN UNIVERSITY OF CINCINNATI		
B	Higher Education Improvement Fund (Fund 7034)		
C	C26678	Muntz Hall - Blue Ash	\$5,500,000
D	C266B5	McDonough Hall and Student Services Building Roofs-Clermont	\$1,250,000
E	C266C7	Old Chemistry Rehabilitation	\$29,052,243
F	C266C8	Rieveschl Hall Renovation Final Phase	\$4,000,000
G	C266C9	UC Health GME Family Medicine Center	\$500,000
H	C266D1	Sharonville Convention Center Exhibit Hall Expansion Project	\$600,000
I	C266D2	One Building, Thriving Families	\$650,000
J	C266D3	Rockwern Academy Makerspace and STEAM Laboratory	\$75,000
K	C266D4	Ronald McDonald House of Dayton	\$750,000
L	TOTAL Higher Education Improvement Fund		\$42,377,243
M	TOTAL ALL FUNDS		\$42,377,243

SECTION 207.34.

	1	2	3
A	UTO UNIVERSITY OF TOLEDO		
B	Higher Education Improvement Fund (Fund 7034)		
C	C34073	Mechanical System Improvements	\$1,500,000
D	C34080	Building Envelope/Weatherproofing	\$1,500,000
E	C34094	Electrical System Enhancements	\$1,500,000
F	C34097	North Engineering Laboratory/Classroom Renovations	\$10,000,000
G	C340A7	Underground Utility Infrastructure Improvements	\$1,500,000
H	C340C4	Roads, Bridges, and Walkways	\$1,500,000
I	C340C5	West Mall Hardscape Improvements	\$1,000,000
J	C340C6	Space Replacement/Consolidation	\$1,024,898
K	C340C7	Toledo Innovation Center	\$450,000
L	C340C8	Broadway Corridor Business Incubator	\$500,000
M	TOTAL Higher Education Improvement Fund		\$20,474,898
N	TOTAL ALL FUNDS		\$20,474,898

SECTION 207.35.

	1	2	3
A	WTC WASHINGTON STATE COMMUNITY COLLEGE		
B	Higher Education Improvement Fund (Fund 7034)		

C	C35800	Basic Renovations	\$1,234,571
D	TOTAL Higher Education Improvement Fund		\$1,234,571
E	TOTAL ALL FUNDS		\$1,234,571

SECTION 207.36.

	1	2	3
A	WSU WRIGHT STATE UNIVERSITY		
B	Higher Education Improvement Fund (Fund 7034)		
C	C27570	Envelope Repairs	\$1,500,000
D	C27578	University Safety Initiative	\$3,100,000
E	C27582	Campus Paving and Grounds	\$1,000,000
F	C27585	Campus Energy Efficiency and Controls	\$4,000,000
G	C27594	Health College Renovations	\$1,000,000
H	C275A2	Lake Campus Infrastructure	\$1,100,000
I	C275A3	Technology Infrastructure Upgrades	\$1,364,300
J	C275A4	USAF Research Partnership	\$250,000
K	C275A5	Wright State University Archives Facilities Upgrade Project	\$100,000
L	C275A6	Infinity Labs Power House	\$250,000
M	C275A7	Northwest Health and Wellness Campus	\$200,000
N	C275A8	Village of Camden Technology Center	\$175,000

O	TOTAL Higher Education Improvement Fund	\$14,039,300
P	TOTAL ALL FUNDS	\$14,039,300

SECTION 207.37.

	1	2	3
A	YSU YOUNGSTOWN STATE UNIVERSITY		
B	Higher Education Improvement Fund (Fund 7034)		
C	C34560	Campus Roof Replacements	\$2,500,000
D	C34561	Building Envelope Renovations	\$2,000,000
E	C34574	Cushwa Hall Allied Health Renovations	\$1,000,000
F	C34575	Building Exterior Door and Window Replacements	\$1,750,000
G	C34576	Garfield Building Renovations	\$1,500,000
H	C34577	Emergency Generator Upgrades	\$1,000,000
I	C34578	STEM Science Laboratory Renovations	\$806,247
J	C34579	Utica Shale Academy	\$300,000
K	C34580	Youngstown Flying High	\$400,000
L	C34582	Canfield Innovative Energy and Technology Workforce Training Center	\$250,000
M	TOTAL Higher Education Improvement Fund		\$11,506,247
N	TOTAL ALL FUNDS		\$11,506,247

SECTION 207.38.

facilities if the institution of higher education or the state does not own the real property on which the capital facilities are or will be located. This restriction does not apply in any of the following circumstances:

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

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

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

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

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

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

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

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

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

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

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

(3) Provide that procedures to be followed during the capital improvement process will comply with appropriate applicable state statutes and rules, including the provisions of this act; and

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

(D) Upon the recommendation of the Department of Higher Education, the Controlling Board

may approve the transfer of appropriations for projects requiring cooperation between institutions from one institution to another institution with the approval of both institutions.

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

SECTION 207.44. The Ohio Public Facilities Commission is hereby authorized to issue and sell, in accordance with Section 2n of Article VIII, Ohio Constitution, and Chapter 151. and particularly sections 151.01 and 151.04 of the Revised Code, original obligations in an aggregate principal amount not to exceed \$402,000,000 in addition to the original issuance of obligations heretofore authorized by prior acts of the General Assembly. These authorized obligations shall be issued, subject to applicable constitutional and statutory limitations, as needed to provide sufficient moneys to the credit of the Higher Education Improvement Fund (Fund 7034) and the Higher Education Improvement Taxable Fund (Fund 7024) to pay costs of capital facilities for state-supported and state-assisted institutions of higher education.

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

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

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

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

SECTION 207.47. TRANSFERS OF HIGHER EDUCATION CAPITAL APPROPRIATIONS

The Director of Budget and Management may as necessary to maintain the exclusion from

the calculation of gross income for federal income taxation purposes under the "Internal Revenue Code of 1986," 100 Stat. 2085, 26 U.S.C. 1 et seq., with respect to obligations issued to fund projects appropriated from the Higher Education Improvement Fund:

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

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

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

SECTION 209.10.

	1	2	3
A	ETC BROADCAST EDUCATIONAL MEDIA COMMISSION		
B	Higher Education Improvement Fund (Fund 7034)		
C	C37406	Network Operations Center Upgrades	\$1,097,110
D	C37410	Ohio Radio Reading Services	\$26,726
E	C37424	Television and Radio Equipment Replacement - Emergency Communications	\$2,091,583
F	C37425	New WYSO Headquarters	\$300,000
G	TOTAL Higher Education Improvement Fund		\$3,515,419
H	TOTAL ALL FUNDS		\$3,515,419

SECTION 211.10.

A	CSR CAPITOL SQUARE REVIEW AND ADVISORY BOARD		
B	Administrative Building Fund (Fund 7026)		
C	C87407	Statehouse Repair/Improvements	\$20,117,000
D	C87412	Capitol Square Security	\$2,583,000
E	C87419	Statehouse Audio System Replacement	\$1,155,000
F	TOTAL Administrative Building Fund		\$23,855,000
G	TOTAL ALL FUNDS		\$23,855,000

SECTION 213.10.

	1	2	3
A	DAS DEPARTMENT OF ADMINISTRATIVE SERVICES		
B	Building Improvement Fund (Fund 5KZ0)		
C	C10035	Building Improvement	\$45,436,000
D	TOTAL Building Improvement Fund		\$45,436,000
E	Administrative Building Taxable Bond Fund (Fund 7016)		
F	C10041	MARCS - Taxable	\$16,888,000
G	C10055	Highland County MARCS Tower	\$750,000
H	C10056	BGSU Public Safety Radio System - MARCS	\$175,000
I	TOTAL Administrative Building Taxable Bond Fund		\$17,813,000
J	Administrative Building Fund (Fund 7026)		
K	C10000	Governor's Residence	\$1,436,000

L	C10020	North High Building Complex Renovation	\$14,209,000
M	C10021	Office Space Planning	\$24,907,000
N	C10034	Aronoff Center Systems Replacements and Upgrades	\$375,000
O	C10036	Rhodes Tower Renovations	\$7,131,000
P	C10038	Riffe Renovations	\$10,470,000
Q	C10042	IT Projects	\$24,345,375
R	C10051	Fleet Sustainability	\$500,000
S	TOTAL Administrative Building Fund		\$83,373,375
T	Capital IT Projects Fund (Fund 7091)		
U	C10054	Statewide IT Projects	\$33,085,524
V	TOTAL Capital IT Projects Fund		\$33,085,524
W	TOTAL ALL FUNDS		\$179,707,899

MARCS STEERING COMMITTEE AND STATEWIDE COMMUNICATIONS SYSTEM

There is hereby continued a Multi-Agency Radio Communications System (MARCS) Steering Committee consisting of the designees of the Directors of Administrative Services, Public Safety, Natural Resources, Transportation, Rehabilitation and Correction, and Budget and Management, and the State Fire Marshal or the State Fire Marshal's designee. The Director of Administrative Services or the Director's designee shall chair the Committee. The Committee shall provide assistance to the Director of Administrative Services for effective and efficient implementation of MARCS as well as develop policies for the ongoing management of the system. Upon dates prescribed by the Directors of Administrative Services and Budget and Management, the MARCS Steering Committee shall report to the Directors on the progress of MARCS implementation and the development of policies related to the system.

The Committee shall establish a subcommittee to represent MARCS users on the local government level. The chairperson of the subcommittee shall serve as a member of the MARCS Steering Committee.

The foregoing appropriation item C10041, MARCS - Taxable, shall be used to purchase or construct the components of MARCS that are not specific to any one agency. The equipment may include, but is not limited to, computer and telecommunications equipment used for the functioning and integration of the system, communications towers, tower sites, tower equipment, and linkages

among towers. The Director of Administrative Services shall, with the concurrence of the MARCS Steering Committee, determine the specific use of funds. Expenditures from this appropriation shall not be subject to Chapters 123. and 153. of the Revised Code.

SECTION 213.20. The Treasurer of State is hereby authorized to issue and sell, in accordance with Section 2i of Article VIII, Ohio Constitution, Chapter 154. of the Revised Code, and other applicable sections of the Revised Code, original obligations in an aggregate principal amount not to exceed \$151,100,000 in addition to the original issuance of obligations heretofore authorized by prior acts of the General Assembly. These authorized obligations shall be issued, subject to applicable constitutional and statutory limitations, as needed to provide sufficient moneys to the credit of the Administrative Building Fund (Fund 7026) and the Administrative Building Taxable Bond Fund (Fund 7016) to pay costs associated with previously authorized capital facilities for the housing of branches and agencies of state government or their functions.

SECTION 215.10.

1	2	3
A	AGR DEPARTMENT OF AGRICULTURE	
B	State Fiscal Recovery Fund (Fund 5CV3)	
C	C70031 Animal Disease Laboratory	\$71,730,000
D	TOTAL State Fiscal Recovery Fund	\$71,730,000
E	Administrative Building Fund (Fund 7026)	
F	C70007 Building and Grounds	\$1,348,000
G	C70022 Agricultural Society Facilities	\$7,289,000
H	C70023 Building #22 Laboratory Equipment	\$320,000
I	C70030 Agriculture Equipment	\$515,000
J	TOTAL Administrative Building Fund	\$9,472,000
K	Clean Ohio Agricultural Easement Fund (Fund 7057)	

L	C70009	Clean Ohio Agricultural Easement	\$12,500,000
M	TOTAL	Clean Ohio Agricultural Easement	\$12,500,000
N	TOTAL ALL FUNDS		\$93,702,000

SECTION 215.15. AGRICULTURAL SOCIETY FACILITIES

The foregoing appropriation item C70022, Agricultural Society Facilities, shall be used to support the projects listed in this section.

	1	2
A	Project List	
B	Butler County Fairgrounds Grandstands	\$750,000
C	Henry County Community Event Center	\$500,000
D	Knox County Fairgrounds Expo Center	\$500,000
E	Mahoning County Agricultural Society: Canfield Fair	\$500,000
F	Feichtner Family Memorial Barn	\$450,000
G	Fairgrounds Multipurpose Facility - Warren County	\$400,000
H	Montgomery County Fairgrounds Improvements	\$400,000
I	Belmont Agricultural Center	\$375,000
J	Allen County Fair Youth Show Arena	\$310,000
K	Gallia County Fairground Relocation	\$300,000
L	Guernsey Barn and Show Arena	\$300,000
M	Perry County Agriculture Society Multi-Purpose Building	\$300,000
N	Union County Fairgrounds	\$290,000

O	Adams County Junior Fair Small Animal Facility	\$250,000
P	Geauga County Fairgrounds Multipurpose Event Center	\$250,000
Q	Summit County Fairgrounds Improvements	\$250,000
R	Harrison County Agricultural Society Horse Barn	\$200,000
S	Richland County Agricultural Society Show Arena	\$200,000
T	Brown County Junior Fair Horse Arena	\$150,000
U	Columbiana County Junior Fair Agriculture and Event Center	\$100,000
V	Scioto County Agriculture Society Improvements	\$100,000
W	Richwood Fairgrounds Restrooms	\$95,000
X	Highland County Agricultural Extension Relocation	\$75,000
Y	Allen County Fair Multi-purpose Storage Building	\$60,000
Z	Ashton Event Center	\$60,000
AA	Auglaize County Fairgrounds: Piehl Family Parking Lot	\$50,000
AB	Jackson County Fairgrounds Improvements-4H Building Project	\$40,000
AC	Paulding County Fairgrounds Lighting	\$25,000
AD	Trumbull County Agricultural and Family Education Center Repair	\$9,000

SECTION 217.10.

1

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3

A COM DEPARTMENT OF COMMERCE

B State Fire Marshal Fund (Fund 5460)

C	C80005	IT Infrastructure	\$1,200,000
D	C80009	Forensic Laboratory Equipment	\$575,000
E	C80023	SFM Renovations and Improvements	\$1,400,000
F	C80042	Fire Training Structure	\$18,900,000
G	TOTAL State Fire Marshal Fund		\$22,075,000
H	Administrative Building Fund (Fund 7026)		
I	C80047	Mt. Orab Fire Training Center	\$272,000
J	TOTAL Administrative Building Fund		\$272,000
K	Capital IT Projects Fund (Fund 7091)		
L	C80041	Data Analytics	\$1,400,000
M	TOTAL Capital IT Projects Fund		\$1,400,000
N	TOTAL ALL FUNDS		\$23,747,000

SECTION 219.10.

	1	2	3
A	DDD DEPARTMENT OF DEVELOPMENTAL DISABILITIES		
B	Mental Health Facilities Improvement Fund (Fund 7033)		
C	C59004	Community Assistance Projects	\$25,000,000
D	C59034	Statewide Developmental Centers	\$22,000,000
E	C59077	Vocational Guidance Services Workforce Center	\$300,000
F	C59078	Christine's Hope	\$100,000

G	C59079	Salvation Army New Community Center	\$200,000
H	C59080	Walnut Hills Economic Empower Center Renovation	\$650,000
I	C59081	Medina County Board of Developmental Disabilities ADA Bathroom Compliance	\$50,000
J	C59082	Flying Horse Farms	\$350,000
K	C59083	Pegasus Farm	\$150,000
L	C59084	Opportunity for All Building - Community Recreation Center for the Developmentally Disabled	\$200,000
M	TOTAL Mental Health Facilities Improvement Fund		\$49,000,000
N	TOTAL ALL FUNDS		\$49,000,000

COMMUNITY ASSISTANCE PROJECTS

Capital appropriations in this act made from appropriation item C59004, Community Assistance Projects, may be used to provide community assistance funds for the development, purchase, construction, or renovation of facilities for day programs or residential programs that provide services to persons eligible for services from the Department of Developmental Disabilities or county boards of developmental disabilities and shall be distributed by the Department of Developmental Disabilities subject to Controlling Board approval.

SECTION 220.10.

	1	2	3
A	DOH DEPARTMENT OF HEALTH		
B	Capital IT Projects (Fund 7091)		
C	C44001	IT Equipment and Software	\$9,000,000
D	TOTAL Capital IT Projects Fund		\$9,000,000
E	TOTAL ALL FUNDS		\$9,000,000

SECTION 221.10.

	1	2	3
A	MHA DEPARTMENT OF MENTAL HEALTH AND ADDICTION SERVICES		
B	Mental Health Facilities Improvement Fund (Fund 7033)		
C	C58001	Community Assistance Projects	\$50,380,139
D	C58007	Infrastructure Renovations	\$36,739,422
E	C58048	Community Resiliency Projects	\$5,000,000
F	TOTAL Mental Health Facilities Improvement Fund		\$92,119,561
G	TOTAL ALL FUNDS		\$92,119,561

SECTION 221.13. COMMUNITY ASSISTANCE PROJECTS

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

Of the foregoing appropriation item C58001, Community Assistance Projects, \$17,515,000 shall be used to support the projects listed in this section.

	1	2
A	Project List	
B	Gracehaven-Multipurpose Building	\$2,500,000
C	Blue Line Regional Training Center	\$1,625,000
D	Bellefaire Jewish Children's Bureau Child and Youth	\$1,000,000

	Service Center	
E	Boundless Health Campus Expansion	\$900,000
F	Lorain Nord Center	\$900,000
G	Cleveland Christian Home	\$700,000
H	Providence House East Side Campus Community Hub	\$700,000
I	Lorain County Mental Health and Primary Care Expansion	\$500,000
J	Neighborhood Alliance	\$500,000
K	Unison Health Poe Road Crisis Residential Center	\$500,000
L	Van Buren Center Restoration	\$500,000
M	Medina County Emergency Housing Shelter	\$450,000
N	Ashtabula City - Samaritan House	\$400,000
O	Refuge Residential Capacity Expansion	\$400,000
P	May Dugan Building Renovation and Expansion	\$350,000
Q	Unison Health Dorr Street Behavioral Health Residential Facility	\$350,000
R	Harriet's Hope	\$300,000
S	House of Hope	\$300,000
T	Tiffin Community Kitchen	\$300,000
U	Center for Addiction Treatment Recovery House	\$250,000
V	CHC Addiction Services	\$250,000
W	Rosemary's Babies Holloway House	\$250,000

X	Sisters of Charity Health System and Sisters of Charity Foundation of Cleveland	\$250,000
Y	TCH Outpatient Community Behavioral Health Building	\$250,000
Z	Toledo YWCA Domestic Violence Shelter	\$250,000
AA	YWCA Greater Cincinnati Domestic Violence Shelter East	\$250,000
AB	Ashland Family YMCA	\$200,000
AC	Lutheran Community Services Building	\$200,000
AD	Star House	\$200,000
AE	Toledo Life Revitalization Center	\$200,000
AF	Walt Collins Veterans Housing Facility	\$200,000
AG	Washington County Boys and Girls Club	\$175,000
AH	Pathways for Women	\$150,000
AI	Square One Meigs	\$150,000
AJ	Uptown Smiles Clinical Renovations	\$125,000
AK	Anchorage Rehabilitation Phase III	\$100,000
AL	Comprehensive Health Care at the Centers, Gordon Square	\$100,000
AM	Turning Over a New Leaf in Rural Appalachian Ohio	\$100,000
AN	Women's Resource Center of Hancock County	\$100,000
AO	Y Haven	\$100,000
AP	YWCA Family Center - Columbus	\$100,000
AQ	YMCA Competitive Sports Training Facility	\$75,000

AR	YWCA Hamilton	\$75,000
AS	Cornerstone of Hope	\$50,000
AT	Harbor Crisis Stabilization Unit	\$50,000
AU	Lifecare Alliance	\$50,000
AV	Homesafe - Ashtabula	\$40,000
AW	Muskingum Behavioral Health	\$25,000
AX	Westfield Center Improvements	\$25,000

SECTION 221.20. The Treasurer of State is hereby authorized to issue and sell in accordance with Section 2i of Article VIII, Ohio Constitution, and Chapter 154. of the Revised Code, particularly section 154.20 and other applicable sections of the Revised Code, original obligations in an aggregate principal amount not to exceed \$75,700,000 in addition to the original issuance of obligations heretofore authorized by prior acts of the General Assembly. These authorized obligations shall be issued, subject to applicable constitutional and statutory limitations, as needed to provide sufficient moneys to the credit of the Mental Health Facilities Improvement Fund (Fund 7033) to pay costs of capital facilities as defined in section 154.01 of the Revised Code for mental health and addiction and developmental disability purposes.

SECTION 223.10.

	1	2	3
A	DNR DEPARTMENT OF NATURAL RESOURCES		
B	State Fiscal Recovery Fund (Fund 5CV3)		
C	C725V4	Parks - ARPA	\$137,000,000
D	C725V5	Trails - ARPA	\$15,000,000
E	C725V6	Wastewater/Water Systems - ARPA	\$50,000,000

F	TOTAL State Fiscal Recovery Fund	\$202,000,000
G	Wildlife Fund (Fund 7015)	
H	C725K9 Wildlife Area Building Development/Renovation	\$14,220,000
I	TOTAL Wildlife Fund	\$14,220,000
J	Administrative Building Fund (Fund 7026)	
K	C725D5 Fountain Square Building and Telephone Improvement	\$1,500,000
L	C725N7 District Office Renovations	\$1,100,000
M	TOTAL Administrative Building Fund	\$2,600,000
N	Ohio Parks and Natural Resources Fund (Fund 7031)	
O	C72549 Facilities Development	\$3,255,659
P	C725E1 Local Parks Projects Statewide	\$3,575,971
Q	C725E5 Project Planning	\$468,226
R	C725J0 Natural Areas/Preserves Maintenance/Facilities	\$6,300,000
S	C725K0 State Park Renovations/Upgrading	\$1,150,000
T	C725N8 Forestry Equipment	\$3,130,000
U	TOTAL Ohio Parks and Natural Resources Fund	\$17,879,856
V	Parks and Recreation Improvement Fund (Fund 7035)	
W	C725A0 State Parks, Campgrounds, Lodges, Cabins	\$125,807,774
X	C725C4 Muskingum River Lock and Dam	\$27,500,000
Y	C725E2 Local Parks, Recreation, and Conservation Projects	\$73,062,300

Z	C725E6	Project Planning	\$12,476,398
AA	C725M5	Lake Erie Islands State Park/Middle Bass Island State Park	\$11,000,000
AB	C725R3	State Parks Renovations/Upgrades	\$19,950,000
AC	C725R4	Dam Rehabilitation - Parks	\$29,275,200
AD	C725U7	Eagle Creek Watershed Flood Mitigation	\$30,000,000
AE	TOTAL Parks and Recreation Improvement Fund		\$329,071,672
AF	Clean Ohio Trail Fund (Fund 7061)		
AG	C72514	Clean Ohio Trail Fund	\$12,500,000
AH	TOTAL Clean Ohio Trail Fund		\$12,500,000
AI	Waterways Safety Fund (Fund 7086)		
AJ	C725A7	Cooperative Funding for Boating Facilities	\$4,500,000
AK	C725N9	Operations Facilities Development	\$5,000,000
AL	TOTAL Waterways Safety Fund		\$9,500,000
AM	TOTAL ALL FUNDS		\$587,771,528

FEDERAL REIMBURSEMENT

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

SECTION 223.15. The foregoing appropriation item C725E2, Local Parks, Recreation, and Conservation Projects, shall be used to support the projects listed in this section. An amount equal to two per cent of the projects listed may be used by the Department of Natural Resources for the administration of local projects.

A	Project List	
B	Heritage Trail Extension	\$2,500,000
C	Lima Community Pool	\$2,400,000
D	Cleveland Zoo Primate Rainforest	\$1,700,000
E	Columbus Zoo	\$1,400,000
F	Cincinnati Findlay Community and Recreation Center	\$1,200,000
G	Gateway to Freedom Park	\$1,200,000
H	Akron Area YMCA Camp Y-Noah Capital Improvement	\$1,000,000
I	Euclid Waterfront Improvement Plan - Phase III	\$1,000,000
J	Franklin Park Conservatory Renovation of the Wolfe Palm House and the Davis Showhouse	\$1,000,000
K	Cincinnati Zoo and Botanical Garden Pedestrian Bridge	\$900,000
L	The Wilds RV Park and Campground	\$900,000
M	Irishtown Bend and Canal Basin Park	\$850,000
N	Cincinnati Playhouse in the Park	\$800,000
O	Lima Rotary Community Stage and Park	\$800,000
P	Copley Ridgewood Trail	\$750,000
Q	Delhi Towne Square	\$750,000
R	Environmental Education Pavilion at Forest Lawn Stormwater Park	\$750,000
S	Glen Helen Nature Preserve Accessibility Improvements	\$750,000
T	Lebanon Scenic Railway Bridge	\$750,000
U	Strongsville Town Center Enhancement and Walkability	\$725,000

	Initiative	
V	Salem City Village Green Park	\$700,000
W	Green Township Veterans Park Enhancement	\$650,000
X	Ohio Bird Sanctuary	\$600,000
Y	Stark Parks Magnolia Flouring Mill Public Access	\$571,000
Z	ArtsinStark Park	\$500,000
AA	Indian Lake Maintenance	\$500,000
AB	North Ridgeville Mills Creek	\$500,000
AC	Sidney Feeder Canal Bike Trail	\$500,000
AD	Sylvania YMCA	\$500,000
AE	The Foundry	\$500,000
AF	Vienna Air Heritage Park	\$500,000
AG	Litzenberg Memorial Woods Improvement Project	\$498,000
AH	Geneva Township Park - Old Lake Road Shoreline Restoration	\$450,000
AI	Hamilton-Clover Groff Trail Project	\$450,000
AJ	Lake Erie Shoreline Erosion Mitigation	\$450,000
AK	McCord Park Renovations	\$450,000
AL	Mentor Marsh Observation Tower	\$450,000
AM	Replacement of Discovery Frontier Playground at Fryer Park	\$450,000
AN	Mosquito Creek Lake Park Improvements	\$404,000
AO	Avon Traxler Preserve	\$400,000

AP	Chagrin Meadows Preserve	\$400,000
AQ	Fort Colerain Phase III	\$400,000
AR	Kelleys Island East Lakeshore Shoreline Protection	\$400,000
AS	Lake Metroparks Lake Erie Shoreline Trail and Revetment Wall	\$400,000
AT	Mason Makino Park	\$400,000
AU	McDonald Commons Renovation and Construction	\$400,000
AV	Ripley Freedom Landing Riverfront Development	\$400,000
AW	Solon to Chagrin Falls Multi-Purpose Trail	\$400,000
AX	Hamilton Beltline Recreational Trail	\$380,000
AY	Holbrook Hollows Park Expansion	\$375,000
AZ	Alum Creek Pedestrian/Bike Bridge - Bexley	\$350,000
BA	Boeckling Building Pier	\$350,000
BB	CROWN Wasson Way Crossing Improvements	\$350,000
BC	Fairport Harbor Marina Boat Launch	\$350,000
BD	Hiking Trails and Playground Refurbishment - Cincinnati	\$350,000
BE	Elyria Intergenerational Community Center	\$350,000
BF	Medina Recreation Center	\$350,000
BG	Project Playground Galena	\$350,000
BH	Wauseon Community Social and Recreational Center	\$350,000
BI	Twinsburg Glen Chamberlin Park	\$338,000
BJ	Botkins Community Park	\$300,000

BK	Camp Joy	\$300,000
BL	Canal Fulton Community Park	\$300,000
BM	Canton Township Faircrest Park	\$300,000
BN	Chagrin River Trail	\$300,000
BO	Creston Community Park Renovations	\$300,000
BP	Edge Adventure Park	\$300,000
BQ	Harbin Park ADA-Accessible Play Area and Splash Pad	\$300,000
BR	Kalida St. Michael Holy Name Ballpark	\$300,000
BS	Legacy Park Shelter House and Restrooms Project - Cridersville	\$300,000
BT	Liberty Landing Phase II	\$300,000
BU	Lincoln Heights Memorial Athletic Field Renovations	\$300,000
BV	Marysville Heritage Park	\$300,000
BW	Massillon Park Splash Pad	\$300,000
BX	Mayerson JCC Expansion	\$300,000
BY	Meredith Park	\$300,000
BZ	Niles Bike Path Bridge Improvements	\$300,000
CA	North Canton Dogwood Pool House	\$300,000
CB	Olmsted Township Nature Trail and Bark Park	\$300,000
CC	Plain Township Diamond Park Historic Barn	\$300,000
CD	Town Square Redevelopment - Blue Ash	\$300,000
CE	Willadale Trail-Boettler/Southgate Connector	\$275,000

CF	Fallen Timbers Family Recreation Center Pool Replacement	\$275,000
CG	Grailville Park Improvements	\$260,000
CH	Streetsboro Industrial Park	\$250,000
CI	Brunswick Recreation Center	\$250,000
CJ	Chudzinski Johansen Conservancy Park	\$250,000
CK	Clearcreek Park Trail	\$250,000
CL	Coke Oven Community Civic Center Park	\$250,000
CM	Covington - Schoolhouse Park	\$250,000
CN	Girl Scouts of Western Ohio - EMPOWER HER	\$250,000
CO	Girl Scouts of Western Ohio Camp Libbey	\$250,000
CP	Johnstown Splash Pad	\$250,000
CQ	Lockington Trail Bridge	\$250,000
CR	Lodi Community Park	\$250,000
CS	Louisville Metzger Park	\$250,000
CT	Noble County Heritage Park	\$250,000
CU	Rotary Lodge at River Cliff Park Renovation	\$250,000
CV	Schoonover Observatory Improvements	\$250,000
CW	SPIRE Institute and Academy	\$250,000
CX	Timken Gatehouse Renovation	\$250,000
CY	West Carrollton Whitewater Park	\$250,000
CZ	Wooster Barnes Preserve	\$250,000

DA	Valleyview Park	\$240,000
DB	Cave Lake Dam	\$225,000
DC	Moonville Rail Trail	\$225,000
DD	Dan Beard Scout Camp Flooding and Erosion Mitigation	\$223,000
DE	Chillicothe Paint Creek Recreational Trail	\$215,000
DF	Ashtabula Township Park - Restoration	\$200,000
DG	Augusta Community Park	\$200,000
DH	Bryan Lincoln Park	\$200,000
DI	Camp Oty'Okwa Capital Improvements	\$200,000
DJ	Center Gateway Improvement Project - Rocky River	\$200,000
DK	Centerville Benham's Grove	\$200,000
DL	City of Monroe Lookout Point	\$200,000
DM	Coshocton County Connector	\$200,000
DN	Franklin Furnace Park	\$200,000
DO	Great Miami River Trail – Middletown to Monroe Segment Construction Project	\$200,000
DP	Memorial Park All-Purpose Trail - North Royalton	\$200,000
DQ	Mount Aloysius Community Rec Center	\$200,000
DR	Portage Bike and Hike Trail - Mill Race Segment	\$200,000
DS	Seven Gables Park Playground Replacement	\$200,000
DT	Sylvania Plummer Pool	\$200,000
DU	Tuscarawas Memorial Park Improvements	\$200,000

DV	Wellness at the Generational Recreation Complex- Construction	\$200,000
DW	West Farmington Park Improvements	\$200,000
DX	Shawnee West Buckeye Trail	\$195,000
DY	Jim Terrell Park Canoe/Kayak Launch	\$190,000
DZ	Racine Star Mill Park	\$190,000
EA	Darke County Art Trail	\$180,000
EB	Bryn Du Barn	\$175,000
EC	Erie MetroParks Nature Center	\$175,000
ED	Norton Bicentennial Park	\$175,000
EE	Ohio and Erie Canal Restoration	\$175,000
EF	Concord Township Park Renovation	\$172,000
EG	Ward Park Swimming Pool Filtration System Replacement	\$171,000
EH	Ashland County Corner Park	\$150,000
EI	Brown County Board of Developmental Disabilities Resource and Community Center	\$150,000
EJ	Buckeye Lake Boat Ramps and Pier Enabling Project	\$150,000
EK	Deer Park Chamberlin Park	\$150,000
EL	Elyria Holly Hall	\$150,000
EM	Forest Park Central Park Improvements	\$150,000
EN	Fostoria Splash Pad	\$150,000
EO	Geneva Township Park Commission - Handicap Accessible Ramp	\$150,000
EP	Gibsonburg Logyard Park	\$150,000

EQ	Greenville Downtown Park	\$150,000
ER	Hammertown Lake Improvements Project	\$150,000
ES	Kingsbury Riverfront Park Rehabilitation Project	\$150,000
ET	Lock Nine Riverfront Park	\$150,000
EU	MAGNET's Manufacturing Innovation, Technology and Job Center Park	\$150,000
EV	Mansfield B&O Trail Connector	\$150,000
EW	Mansfield Central Park	\$150,000
EX	Middle Point Recreation Center	\$150,000
EY	Mount Gilead Park Site Preparations	\$150,000
EZ	Navarre Park	\$150,000
FA	North Kingsville Village - Community Park	\$150,000
FB	North Olmsted Community Park Improvements	\$150,000
FC	Olmsted Falls East River Road Park	\$150,000
FD	Portsmouth Market Square Park	\$150,000
FE	Powhatan Point Municipal Park District	\$150,000
FF	Restore Rockefeller	\$150,000
FG	Richwood Splash Pad	\$150,000
FH	Rio Grande Reservoir and Park Improvements	\$150,000
FI	Seven Hills Calvin Park Drainage Improvements	\$150,000
FJ	Unger Park Multi-Use Loop Trail	\$150,000
FK	Urban Meadow Park Connector Trail	\$150,000

FL	Wellsville Marina Dredging	\$150,000
FM	Austintown Township Park Bandshell Replacement	\$140,000
FN	West Union SR 41 Shared Use Path Phase II	\$140,000
FO	Bellefontaine Blue Jacket Park	\$135,000
FP	Alliance Memorial Park	\$125,000
FQ	Alliance Thompson- Snodgrass Park	\$125,000
FR	Antwerp Holly Kobee Memorial Splash Pad	\$125,000
FS	Carey Splash Pad	\$125,000
FT	Flight Line: East Dayton Rails-to-Trails	\$125,000
FU	Friedt Park	\$125,000
FV	Kirtland Community Center	\$125,000
FW	Miami Valley Research Park Bike Path and Pedestrian Bridge	\$125,000
FX	Old Murray City School Building Demolition	\$125,000
FY	Vermillion Main Street Beach and Harbor Access Project	\$125,000
FZ	Clepper Park Pickleball Courts	\$122,000
GA	Village of Fort Loramie Community Park Improvements	\$122,000
GB	North Fork Preserve of Bath	\$120,000
GC	Rootstown Community Park and Gracie Field Paving	\$120,000
GD	New Knoxville Splash Pad and Shelter House	\$110,000
GE	Sally Buffalo Park Stage	\$110,000
GF	South Lebanon Veteran's Park Playground	\$110,000

GG	Middleburg Heights Memorial Hall Courtyard	\$104,000
GH	Akron Zoo Additional Animal Housing Phase II	\$100,000
GI	Bay Village Green Improvements	\$100,000
GJ	Brecksville Field House	\$100,000
GK	Cobblestone Park - Medina	\$100,000
GL	Fairfield Township Veterans Memorial Project	\$100,000
GM	Gahanna Exploration Center	\$100,000
GN	Harmony Park	\$100,000
GO	Highland Heights Park Connector	\$100,000
GP	Holden Arboretum All-Season Trails	\$100,000
GQ	Kenton Saulisberry Park at France Lake	\$100,000
GR	Mansfield Sterkel Park	\$100,000
GS	Marion Lincoln Park	\$100,000
GT	Mecca Township Recreation Center	\$100,000
GU	Montgomery Cultural Arts and Performance Fountain	\$100,000
GV	Ottawa Memorial Pool Splash Pad	\$100,000
GW	Outdoor Theater and Performing Arts Community Park - Hillsboro	\$100,000
GX	Painesville Kiwanis Recreation Park	\$100,000
GY	Pickleball Courts at Patricia Allyn Park	\$100,000
GZ	Plain City Heritage Trail	\$100,000
HA	Plan4Health Perry Township Park Trail Improvement Plan	\$100,000

HB	Police and Fire Dedication Playground - Lyndhurst	\$100,000
HC	Sheffield Village James Day Park	\$100,000
HD	Syracuse Skatepark	\$100,000
HE	The Pony Wagon Trail	\$100,000
HF	The Wilds Shade and Shelter Improvements	\$100,000
HG	Veterans Memorial at Rose Run Park	\$100,000
HH	Village of Bellville Historic Bandstand Renovations	\$100,000
HI	Village of Bentleyville Riverview Community Park	\$100,000
HJ	Village of Middlefield Parks Upgrades	\$100,000
HK	Weatherstone Park - Wadsworth	\$100,000
HL	West Alexandria Smith Street Park	\$100,000
HM	Wintersville Recreation Complex	\$100,000
HN	Acres of Adventure Learning Center	\$90,000
HO	Byesville Patriot Park	\$90,000
HP	Malta Park Improvements	\$90,000
HQ	Parma Park Improvements	\$90,000
HR	Perrysville Weltmer Park - Playground	\$85,000
HS	4-H Camp Piedmont Upgrades	\$75,000
HT	Brook Park Central Park	\$75,000
HU	Cuyahoga Heights Willowbrook Connector Trail	\$75,000
HV	Fairborn Memorial Park	\$75,000
HW	Fairview Park Bain Park	\$75,000

HX	Havener Park Improvements	\$75,000
HY	Independence Pool Facility Improvements	\$75,000
HZ	Lancaster Nature Trail at AHA!	\$75,000
IA	Leipsic Buckeye Park	\$75,000
IB	Little Miami River Access and Park Development	\$75,000
IC	Loveland Heights Playground Improvements	\$75,000
ID	Middleport-Pomeroy Walking Path Project Phase IV	\$75,000
IE	Monroe Township Park Playground	\$75,000
IF	Mt. Sterling Mason Park	\$75,000
IG	New Concord Swimming Pool	\$75,000
IH	Outdoor Sports Court Revitalization - Springdale	\$75,000
II	Sharon Nature Preserve Trails Phase I	\$75,000
IJ	Wadsworth Safety Town Park	\$75,000
IK	Voice of America MetroPark Tylersville Road Entrance	\$70,000
IL	Wilhelmina Park Trail and Shelter Project	\$70,000
IM	Ellsworth Hills Learning Lab	\$65,000
IN	Roscoe Village Infrastructure Project	\$60,000
IO	Buckeye Trail East Fork Wildlife Area	\$57,000
IP	Caldwell Walking Track Expansion	\$55,000
IQ	Reservoir Park Pathway Pedestrian Bridge - Deshler	\$52,000
IR	McCulloughs Run - Newton	\$50,000
IS	Bellaire Walking Trail	\$50,000

IT	Big Walnut Trail Extension and Park	\$50,000
IU	Big Walnut Trail SE Columbus - Eastland Area	\$50,000
IV	Brunswick Lake ADA Canoe/Kayak Launch	\$50,000
IW	Bryan George Bible Park	\$50,000
IX	Buckeye Lake Crystal Lagoon and Public Park	\$50,000
IY	Center Ice Foundation	\$50,000
IZ	Cleveland Botanical Garden Public Accessible Garden Path	\$50,000
JA	Concord Township Park Restroom Facility Project	\$50,000
JB	Doylestown Memorial Park	\$50,000
JC	Drews Track Memorial Pump Track Expansion	\$50,000
JD	Glass City Enrichment Center	\$50,000
JE	Greenwich Reservoir Park	\$50,000
JF	Leila McGuire Jeffrey Park Playground	\$50,000
JG	Levitt Pavilion Dayton	\$50,000
JH	Madison Village Dana's Park	\$50,000
JI	Madison Village Wetland Trail	\$50,000
JJ	Martins Ferry Recreation Center- Water Splash Park/Ice Rink	\$50,000
JK	Millersport Lions Park	\$50,000
JL	Moscow Ohio River Stabilization, Phase II	\$50,000
JM	Ohio FFA Camp Muskingum	\$50,000
JN	P&G MLB Cincinnati Reds Youth Academy	\$50,000

JO	Penney Nature Center Improvement Project	\$50,000
JP	Prairie Trail/Stitt Park Improvements	\$50,000
JQ	Caldwell Race Track Upgrades	\$50,000
JR	Richmond Heights Community Park Gazebo	\$50,000
JS	Richwood Park Lynn St. Shelterhouse and Parking	\$50,000
JT	Salt Fork State Park	\$50,000
JU	Shade Community Center Upgrades	\$50,000
JV	Tinker's Creek Trail	\$50,000
JW	Village of Bloomdale Reservoir Project	\$50,000
JX	Wapakoneta Waterpark	\$50,000
JY	Walton Hills Thomas Young Park	\$48,000
JZ	Byrd Township Community Center	\$45,000
KA	Selby Building Revitalization	\$45,000
KB	Village of Dunkirk Splash Pad and Storage Building	\$45,000
KC	Burr Oak State Park	\$44,000
KD	Veterans Memorial Park Accessibility Improvements - Liberty Center	\$42,000
KE	Chippewa Falls Rail Trail Parking Lot	\$40,000
KF	Chippewa Park Shelter House	\$40,000
KG	Gates Mills Community House Improvements	\$40,000
KH	Hartinger Park/Diles Park Playground Improvements	\$40,000
KI	Fifth Street Park Play Structure and Splash Pad	\$30,000

KJ	Keener Park Sledding Hill	\$30,000
KK	Alger Park Upgrades	\$25,000
KL	Blue Heron Park Trail Phase II	\$25,000
KM	Charlement Reservation Stable	\$25,000
KN	Gloria Glens Southwest Park Grading	\$25,000
KO	Pickerington Promenade	\$25,000
KP	Plymouth Mary Fate Park	\$25,000
KQ	Blue Heron Park Flood Mitigation	\$20,000
KR	Hardin County Veterans Memorial Park	\$20,000
KS	Malinta Community Park	\$20,000
KT	Zuck Riparian Preserve Trail	\$18,000
KU	Perrysville Weltmer Park - Electrical	\$15,000
KV	Sardinia Veteran's Community Park Revitalization	\$15,000
KW	Kokosing Gap Trail	\$14,000
KX	Paulding County Park District Floating Pier Addition	\$10,000
KY	Buckeye Trail Boesel Easement Bridge	\$2,800
KZ	Paulding County Park District Boat Launch Improvement	\$2,500
LA	Paulding County Park District	\$1,000
LB	Paulding County Park District Pier	\$1,000

SECTION 223.20. For the projects for which appropriations are made in this act from the Parks and Recreation Improvement Fund (Fund 7035), the Department of Natural Resources shall periodically prepare and submit to the Director of Budget and Management the estimated design, planning, and engineering costs of capital-related work to be done by the Department of Natural

Resources for each project. Based on the estimates, the Director of Budget and Management may release appropriations from appropriation item C725E6, Project Planning, within Fund 7035, to pay for design, planning, and engineering costs incurred by the Department of Natural Resources for the projects. Upon release of the appropriations by the Director of Budget and Management, the Department of Natural Resources shall pay for these expenses from the Parks Capital Expenses Fund (Fund 2270), and be reimbursed by Fund 7035 using an intrastate voucher.

SECTION 223.30. For the projects for which appropriations are made in this act from the Ohio Parks and Natural Resources Fund (Fund 7031), the Ohio Department of Natural Resources shall periodically prepare and submit to the Director of Budget and Management the estimated design, planning, and engineering costs of capital-related work to be done by the Department of Natural Resources for each project. Based on those estimates, the Director of Budget and Management may release appropriations from appropriation item C725E5, Project Planning, within Fund 7031 to pay for design, planning, and engineering costs incurred by the Department of Natural Resources for the projects. Upon release of the appropriations by the Director of Budget and Management, the Department of Natural Resources shall pay for these expenses from the Capital Expenses Fund (Fund 4S90) and be reimbursed by Fund 7031 using an intrastate voucher.

SECTION 223.40. The Ohio Public Facilities Commission is hereby authorized to issue and sell, in accordance with Section 21 of Article VIII, Ohio Constitution, and Chapter 151. and particularly sections 151.01 and 151.05 of the Revised Code, original obligations in an aggregate principal amount not to exceed \$9,000,000 in addition to the original issuance of obligations heretofore authorized by prior acts of the General Assembly. These authorized obligations shall be issued, subject to applicable constitutional and statutory limitations, as needed to provide sufficient moneys to the credit of the Ohio Parks and Natural Resources Fund (Fund 7031) to pay costs of capital facilities that enhance the use or enjoyment of Ohio's natural resources.

SECTION 223.50. The Treasurer of State is hereby authorized to issue and sell, in accordance with Section 2i of Article VIII, Ohio Constitution, and Chapter 154. of the Revised Code, particularly section 154.22, and other applicable sections of the Revised Code, original obligations in an aggregate principal amount not to exceed \$287,000,000 in addition to the original issuance of obligations heretofore authorized by prior acts of the General Assembly. These authorized obligations shall be issued, subject to applicable constitutional and statutory limitations, as needed to provide sufficient moneys to the credit of the Parks and Recreation Improvement Fund (Fund 7035) to pay the costs of capital facilities for parks and recreation purposes.

SECTION 224.10.

	1	2	3
A	TAX DEPARTMENT OF TAXATION		
B	Capital IT Projects Fund (Fund 7091)		
C	C11002	Enhanced Electronic Filing	\$12,000,000
D	TOTAL Capital IT Projects Fund		\$12,000,000
E	TOTAL ALL FUNDS		\$12,000,000

SECTION 227.10.

	1	2	3
A	DPS DEPARTMENT OF PUBLIC SAFETY		
B	Administrative Building Fund (Fund 7026)		
C	C76000	Platform Scales Improvements	\$750,000
D	C76035	Alum Creek Facility Renovations and Upgrades	\$1,100,000
E	C76036	ShIPLEY Building Renovations and Improvements	\$1,850,000
F	C76044	OSHP Headquarters/Post Renovations and Improvements	\$4,700,000
G	C76045	OSHP Academy Renovations and Improvements	\$600,000
H	C76049	EMA Building Renovations and Improvements	\$250,000
I	TOTAL Administrative Building Fund		\$9,250,000
J	TOTAL ALL FUNDS		\$9,250,000

SECTION 229.10.

	1	2	3
A	DRC DEPARTMENT OF REHABILITATION AND CORRECTION		
B	State Fiscal Recovery Fund (Fund 5CV3)		
C	C501HG	Institutional Upgrades - ARPA	\$34,145,000
D	TOTAL State Fiscal Recovery Fund		\$34,145,000
E	Adult Correctional Building Fund (Fund 7027)		
F	C50100	Local Jails	\$50,575,000
G	C50101	Community-Based Correctional Facilities	\$6,323,500
H	C50114	Community Residential Program	\$4,561,000
I	C50136	General Building Renovations	\$303,270,000
J	TOTAL Adult Correctional Building Fund		\$364,729,500
K	Capital IT Projects Fund (Fund 7091)		
L	C501HF	ID Domain Migration and Key Watcher Upgrades	\$5,000,000
M	TOTAL Capital IT Projects Fund		\$5,000,000
N	TOTAL ALL FUNDS		\$403,874,500

SECTION 229.20. LOCAL JAILS

Of the foregoing appropriation item C50100, Local Jails, \$575,000 shall be used to support the projects listed in this section.

B	Butler County Correctional Complex Medical Unit	\$500,000
C	Crestline Jail Renovation	\$75,000

SECTION 229.25. COMMUNITY-BASED CORRECTIONAL FACILITIES

For capital appropriations in this act made from appropriation item C50101, Community-Based Correctional Facilities, the Department of Rehabilitation and Correction shall designate the projects involving the construction and renovation of single-county and district community-based correctional facilities.

The Department of Rehabilitation and Correction may review and approve the renovation and construction of projects for which funds are provided. The proceeds of any obligations authorized under this section shall not be applied to any such facilities that are not designated and approved by the Department of Rehabilitation and Correction.

The Department of Rehabilitation and Correction shall adopt guidelines to accept and review applications and designate projects. The guidelines shall require the county or counties to justify the need for the facility and to comply with timelines for the submission of documentation pertaining to the site, program, and construction.

SECTION 229.30. COMMUNITY RESIDENTIAL PROGRAM RENOVATIONS

Capital appropriations in this act made from appropriation item C50114, Community Residential Program, may be used by the Department of Rehabilitation and Correction, pursuant to sections 5120.103 to 5120.105 of the Revised Code, to provide for the construction or renovation of halfway house facilities for offenders eligible for community supervision by the Department of Rehabilitation and Correction.

SECTION 229.40. The Treasurer of State is hereby authorized to issue and sell, in accordance with Section 2i of Article VIII, Ohio Constitution, Chapter 154. of the Revised Code, and other applicable sections of the Revised Code, original obligations in an aggregate principal amount not to exceed \$336,000,000 in addition to the original issuance of obligations heretofore authorized by prior acts of the General Assembly. These authorized obligations shall be issued, subject to applicable constitutional and statutory limitations, as needed to provide sufficient moneys to the credit of the Adult Correctional Building Fund (Fund 7027) to pay costs of capital facilities for the Department of Rehabilitation and Correction or its functions.

SECTION 231.10.

	1	2	3
A	DVS DEPARTMENT OF VETERANS SERVICES		
B	Nursing Home – Federal Fund (Fund 3190)		
C	C90077	Georgetown Renovation Federal	\$3,965,000
D	TOTAL Nursing Home - Federal Fund		\$3,965,000
E	Veterans' Home Improvement Fund (Fund 6040)		
F	C90073	Sandusky Equipment State	\$385,600
G	C90076	Georgetown Equipment State	\$225,000
H	C90078	Georgetown Renovation State	\$1,135,000
I	TOTAL Veterans' Home Improvement Fund		\$1,745,600
J	Administrative Building Fund (Fund 7026)		
K	C90085	Veterans' Homes Renovation	\$1,000,000
L	TOTAL Administrative Building Fund		\$1,000,000
M	TOTAL ALL FUNDS		\$6,710,600

SECTION 233.10.

	1	2	3
A	DYS DEPARTMENT OF YOUTH SERVICES		
B	Juvenile Correctional Building Fund (Fund 7028)		
C	C47001	Fire Suppression, Safety, and Security	\$2,048,000
D	C47002	General Institutional Renovations	\$3,043,875

E	C47003	Community Rehabilitation Centers	\$2,040,136
F	C47007	Local Juvenile Detention Centers	\$1,166,103
G	C47025	Cuyahoga Housing Replacement	\$95,000,000
H	TOTAL Juvenile Correctional Building Fund		\$103,298,114
I	TOTAL ALL FUNDS		\$103,298,114

SECTION 233.20. COMMUNITY REHABILITATION CENTERS

For capital appropriations in this act made from appropriation item C47003, Community Rehabilitation Centers, the Department of Youth Services shall designate the projects involving the construction and renovation of single-county and multicounty community corrections facilities.

The Department of Youth Services may review and approve the renovation and construction of projects for which funds are provided. The proceeds of any obligations authorized under this section shall not be applied to any such facilities that are not designated and approved by the Department of Youth Services.

The Department of Youth Services shall adopt guidelines to accept and review applications and designate projects. The guidelines shall require the county or counties to justify the need for the facility and to comply with timelines for the submission of documentation pertaining to the site, program, and construction.

For purposes of this section, "community corrections facilities" has the same meaning as in section 5139.36 of the Revised Code.

SECTION 233.30. LOCAL JUVENILE DETENTION CENTERS

For capital appropriations in this act made from appropriation item C47007, Local Juvenile Detention Centers, the Department of Youth Services shall designate the projects involving the construction and renovation of county and multicounty juvenile detention centers.

The Department of Youth Services may review and approve the renovation and construction of projects for which funds are provided. The proceeds of any obligations authorized under this section shall not be applied to any such facilities that are not designated by the Department of Youth Services.

The Department of Youth Services shall comply with the guidelines set forth in this section, accept and review applications, designate projects, and determine the amount of state match funding to be applied to each project. The department shall, with the advice of the county or counties participating in a project, determine the funded design capacity of the detention centers that are designated to receive funding. Notwithstanding any provisions to the contrary contained in Chapter 153. of the Revised Code, the Department of Youth Services may coordinate, review, and monitor the drawdown and use of funds for the renovation and construction of projects for which designated funds are provided.

(A) The Department of Youth Services shall develop a formula to determine the amount, if any, of state match that may be provided to a single county or multicounty detention center project.

(B) The formula developed by the Department of Youth Services shall yield a percentage of state match ranging from zero to sixty per cent. The funding authorized under this section that may be applied to a construction or renovation project shall not exceed the actual cost of the project.

The funding authorized under this section shall not be applied to any project unless the detention center will be built in compliance with health, safety, and security standards for detention centers as established by the Department of Youth Services. In addition, the funding authorized under this section shall not be applied to the renovation of a detention center unless the renovation is for the purpose of increasing the number of beds in the center, or to meet health, safety, or security standards for detention centers as established by the Department of Youth Services.

SECTION 233.40. The Treasurer of State is hereby authorized to issue and sell, in accordance with Section 2i of Article VIII, Ohio Constitution, Chapter 154. of the Revised Code, and other applicable sections of the Revised Code, original obligations in an aggregate principal amount not to exceed \$99,800,000 in addition to the original issuance of obligations heretofore authorized by prior acts of the General Assembly. These authorized obligations shall be issued, subject to applicable constitutional and statutory limitations, as needed to provide sufficient moneys to the credit of the Juvenile Correctional Building Fund (Fund 7028) to pay the costs of capital facilities for the Department of Youth Services or its functions.

SECTION 235.10.

	1	2	3
A	EXP EXPOSITIONS COMMISSION		
B	Administrative Building Fund (Fund 7026)		
C	C72305	Facility Improvements and Modernization	\$10,000,000
D	C72312	Renovations and Equipment Replacement	\$1,500,000
E	C72324	EXPO2050	\$10,000,000
F	TOTAL Administrative Building Fund		\$21,500,000
G	TOTAL ALL FUNDS		\$21,500,000

SECTION 237.10.

	1	2	3
A	FCC FACILITIES CONSTRUCTION COMMISSION		
B	State Fiscal Recovery Fund (Fund 5CV3)		
C	C230GF	ARPA School Security	\$100,000,000
D	TOTAL State Fiscal Recovery Fund		\$100,000,000
E	Administrative Building Fund (Fund 7026)		
F	C23016	Energy Conservation Projects	\$2,000,000
G	C230E5	State Agency Planning/Assessment	\$2,800,000
H	TOTAL Administrative Building Fund		\$4,800,000
I	Cultural and Sports Facilities Building Fund (Fund 7030)		
J	C23024	OHS - Statewide Site Exhibit Renovation	\$475,000
K	C23025	OHS - Statewide Site Repairs	\$1,600,000
L	C23028	OHS - Basic Renovations and Emergency Repairs	\$1,000,000
M	C23032	OHS - Ohio Historical Center Rehabilitation	\$3,000,000
N	C23033	OHS - Stowe House State Memorial	\$1,500,000
O	C23034	OHS - National Afro-American Museum	\$900,000
P	C23057	OHS - Online Portal to Ohio's Heritage	\$400,000
Q	C230C8	OHS - Serpent Mound	\$750,000
R	C230E6	OHS - Exhibits Native American Sites	\$250,000

S	C230EN	OHS - Storage Facility Expansion	\$5,000,000
T	C230EO	OHS - Poindexter Village Museum	\$1,000,000
U	C230FM	Cultural and Sports Facilities Projects	\$51,894,000
V	C230FS	OHS - Ohio River Museum New Building	\$3,000,000
W	C230FT	OHS - Statewide Site Security System	\$400,000
X	C230FY	OHS - National Road Museum	\$500,000
Y	C230GG	OHS - Start Westward Monument	\$500,000
Z	C230W7	OHS - Lundy House Restoration	\$1,250,000
AA	C230X1	OHS - Site Energy Conservation	\$300,000
AB	TOTAL Cultural and Sports Facilities Building Fund		\$73,719,000
AC	School Building Program Assistance Fund (Fund 7032)		
AD	C23002	School Building Program Assistance	\$600,000,000
AE	TOTAL School Building Program Assistance Fund		\$600,000,000
AF	Capital IT Projects Fund (Fund 7091)		
AG	C230GF	Data Management Solution	\$3,000,000
AH	TOTAL Capital IT Projects Fund		\$3,000,000
AI	TOTAL ALL FUNDS		\$781,519,000

ARPA SCHOOL SECURITY

(A) The foregoing appropriation item C230GF, ARPA School Security, shall be used by the Facilities Construction Commission to award grants of up to \$100,000 per school building to eligible public school districts and chartered nonpublic schools. Grants shall be awarded according to guidelines adopted by the Commission after consultation with the Ohio Department of Education and the division of Homeland Security of the Department of Public Safety. In awarding grants, the Commission may consider applications submitted by eligible public school districts in response to similar grant programs operated by the Commission that have not been awarded if such applications comply with guidelines adopted under this division.

(B) All grants awarded under division (A) of this section shall comply with requirements of the federal American Rescue Plan Act of 2021, Pub. L. No. 117-2.

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

(1) "Eligible public school district" means any city, local, exempted village, or joint vocational school district, any community school established under Chapter 3314. of the Revised Code, and any STEM school established under Chapter 3326. of the Revised Code.

(2) "School building" means a classroom facility serving the educational needs of students that has not had construction completed within the prior five years under any of the programs authorized under Chapter 3318. of the Revised Code and that has not received grant funding under the School Safety Grant Program established in S.B. 310 of the 133rd General Assembly and funded by appropriation item C23020, School Safety Grant Program.

(3) "Chartered nonpublic school" means a school that meets standards for nonpublic schools prescribed by the State Board of Education for nonpublic schools pursuant to section 3301.07 of the Revised Code.

ENERGY CONSERVATION PROJECTS

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

STATE AGENCY PLANNING/ASSESSMENT

Capital appropriations in this act made from appropriation item C230E5, State Agency Planning/Assessment, shall be used by the Facilities Construction Commission to provide assistance to any state agency for assessment, capital planning, and maintenance management.

SECTION 237.13. CULTURAL AND SPORTS FACILITIES PROJECTS

The foregoing appropriation item C230FM, Cultural and Sports Facilities Projects, shall be used to support the projects listed in this section.

	1	2
A	Project List	
B	Columbus Symphony Orchestra	\$2,000,000
C	Findlay Market Garage	\$2,000,000

D	Toledo Museum of Art	\$1,250,000
E	Cincinnati Museum Center STEM - Biomedical and Early Childhood Exhibits	\$1,200,000
F	Allen County Memorial Hall Improvements	\$1,000,000
G	Historic Newark Arcade Renovation	\$1,000,000
H	Eric Mendelsohn Park Synagogue Campus Restoration	\$1,000,000
I	Playhouse Square	\$1,000,000
J	Port Regal Theatre	\$1,000,000
K	Pro Football Hall of Fame	\$1,000,000
L	Rock and Roll Hall of Fame Expansion	\$1,000,000
M	Cleveland Museum of Art Horace Kelley Art Foundation Lobby Renovation Phase II	\$900,000
N	Cleveland Museum of Natural History	\$900,000
O	A.B. Graham Memorial at I-70 and SR 72	\$750,000
P	American Sign Museum	\$750,000
Q	James A. Garfield Memorial Preservation	\$750,000
R	Springfield Art Museum	\$750,000
S	Central Presbyterian Church	\$650,000
T	Emery Theater Restoration	\$650,000
U	Salmon Carter House	\$625,000
V	Athens Hall of Honor Veterans Memorial	\$600,000
W	DeYor Performing Arts Center	\$600,000
X	Fremont Amphitheater Park	\$600,000

Y	National Museum of the Great Lakes Expansion Project	\$600,000
Z	OH WOW! The Roger and Gloria Jones Children's Center for Science and Technology	\$600,000
AA	Akron Art Museum-Center for Creative Learning	\$500,000
AB	Canton Township Palace Theater	\$500,000
AC	Champaign Aviation Museum Improvements	\$500,000
AD	Crawford Auto-Aviation Museum	\$500,000
AE	Day Air Credit Union Ballpark Professional Development License Facility Standard Improvements	\$500,000
AF	Dayton Institute of Art	\$500,000
AG	Fort Recovery Opera House	\$500,000
AH	Friends of the St. Marys Theater and Grand Opera House Downtown Revitalization Project	\$500,000
AI	International Soap Box Derby	\$500,000
AJ	Lyric Theater Renovation	\$500,000
AK	Miami Valley Veterans Museum	\$500,000
AL	National Aviation Hall of Fame Innovation Laboratory	\$500,000
AM	National Voice of America Museum of Broadcasting	\$500,000
AN	Ohio Aerospace Institute Building Repair Project	\$500,000
AO	Stan Hywet Hall and Garden	\$500,000
AP	The Barn at Stratford	\$500,000
AQ	York Mason Building Renovation	\$500,000
AR	Brown-Harris Historic Cemetery Preservation	\$450,000

AS	Schuster Center	\$450,000
AT	Taft Museum of Art Preservation Phase II	\$450,000
AU	Clifton Cultural Arts Center	\$400,000
AV	Orange Township Veterans Memorial	\$400,000
AW	Columbus Museum of Art	\$350,000
AX	Fort Laurens Restoration	\$330,000
AY	Cleveland Center for Arts and Technology	\$325,000
AZ	Vandalia Art Park Amphitheater	\$300,000
BA	Butler Art Museum	\$300,000
BB	Champaign County Historical Society-Museum Additions and Renovation	\$300,000
BC	Gloria Theatre and the Urbana Youth Center Improvements	\$300,000
BD	Historic Washington Auditorium Renovation	\$300,000
BE	Jackson Amphitheater	\$300,000
BF	New Franklin Tudor House	\$300,000
BG	Robert (Sonny) Hill Community Center Expansion and Redevelopment Project	\$300,000
BH	Rockwell District Cultural and Arts Amphitheater - Whitehall	\$300,000
BI	Steubenville Grand Theater	\$300,000
BJ	Veterans Memorial Lake Park	\$300,000
BK	Oak Harbor Riverfront	\$275,000
BL	City of Orrville Market West Historic Area	\$250,000
BM	Cranz Farm at Hale Farm and Village	\$250,000

BN	Everts Athletic and Arts Community Center	\$250,000
BO	Findlay Market Infrastructure Renovations	\$250,000
BP	Holmes Center for the Arts	\$250,000
BQ	New London Hileman Community Building Project	\$250,000
BR	Piqua Arts - The Bank	\$250,000
BS	Rickenbacker Boyhood Home	\$250,000
BT	Sandusky State Theatre	\$250,000
BU	Toledo School for the Arts Expansion	\$250,000
BV	Youngstown Heritage Manor	\$250,000
BW	Preble County Historical Society Restoration and Nature Reserve	\$240,000
BX	Pickaway County Memorial Hall	\$225,000
BY	Beck Center	\$200,000
BZ	Cincinnati Carriage House Renovations	\$200,000
CA	Complete Cozad - Health Hospitality Campus	\$200,000
CB	East Liverpool Revitalization Project	\$200,000
CC	Grant Sawyer Carriage House	\$200,000
CD	Lorain Palace Theatre	\$200,000
CE	Marion Heritage Hall	\$200,000
CF	Painesville Amphitheater	\$200,000
CG	Karamu House Educational Wing Renovations	\$175,000
CH	McDowell-Phillips House Museum	\$175,000
CI	McKinley Presidential Library Upgrades	\$171,000

CJ	Grafton Veterans Memorial	\$150,000
CK	Historic Ohio State Reformatory Tour Site Upgrade and Expansion	\$150,000
CL	Johnstown Amphitheater	\$150,000
CM	Marion Women's Club	\$150,000
CN	Necco Center Campus	\$150,000
CO	Nuestra Gente Community Center	\$150,000
CP	Powell Education Center	\$150,000
CQ	St. Clairsville Train Depot	\$150,000
CR	Tecumseh! Actors Village Improvements	\$150,000
CS	Van Wert Area Performing Arts Annex Workshop	\$150,000
CT	Village of Richwood Opera House Restoration	\$150,000
CU	Woodsfield Monroe Theatre	\$135,000
CV	Pump House Center for the Arts	\$127,000
CW	Beach Park Railway Museum	\$125,000
CX	Ensemble Theatre of Cincinnati	\$125,000
CY	Forever Dads Historic Building Restoration	\$125,000
CZ	John and Iris Hathaway Education and Community Center	\$125,000
DA	Logan Theater Renovation	\$125,000
DB	Armstrong Air and Space Museum	\$100,000
DC	Barker House Stabilization Project	\$100,000
DD	Boonshoft Museum of Discovery	\$100,000
DE	Bowling Green Oak Street Theater	\$100,000

DF	Chagrin Falls Historical Society	\$100,000
DG	Columbus College of Art and Design Youth and Community Learning Hub	\$100,000
DH	Dairy Barn Arts Center	\$100,000
DI	Delaware Arts Castle Mason Repairs	\$100,000
DJ	Downtown Marion Community Culture and Entertainment Zone	\$100,000
DK	Dublin Arts Council - Muirfield Drive Project	\$100,000
DL	Evendale Cultural Arts Center - ADA Compliance	\$100,000
DM	Fayette County Museum	\$100,000
DN	Federal Valley Resource Center Improvements	\$100,000
DO	Firelands Historical Society Expansion	\$100,000
DP	Galion Big Four Depot Renovation	\$100,000
DQ	Historic Hoover Auditorium Renovation	\$100,000
DR	Historic Sidney Theater Phase II	\$100,000
DS	Hotel McArthur	\$100,000
DT	Jacob Miller Tavern	\$100,000
DU	Kol Israel Foundation Holocaust Memorial	\$100,000
DV	Lilly Weston House	\$100,000
DW	Louis Sullivan Building	\$100,000
DX	Macedonia Missionary Baptist Church Renovation	\$100,000
DY	Middletown Entertainment and Sports Venue	\$100,000
DZ	North Ridgeville Veterans Memorial	\$100,000
EA	Port Clinton Arts Garage	\$100,000

EB	Portage Riverwalk Arts Infrastructure - Oak Harbor	\$100,000
EC	Ro-Na Theater Entertainment and Performing Arts Theater	\$100,000
ED	Strand Theatre	\$100,000
EE	Swanton Memorial Park Improvements	\$100,000
EF	Walnut Hills Creative Campus	\$100,000
EG	Wellston Sport Complex	\$100,000
EH	Zoar Community Auditorium Accessibility	\$95,000
EI	Arts and Education Campus Improvements - Silverton	\$90,000
EJ	Georgetown Hall - Adena	\$90,000
EK	Sugarcreek Township Veterans Memorial	\$90,000
EL	Case Barlow Farm	\$80,000
EM	Highland House Museum	\$77,000
EN	Boys and Girls Club - HVAC and Roof Repair - Orrville	\$75,000
EO	Danny Thomas Park Amphitheater	\$75,000
EP	Hudson Historic Boy Scout Cabin	\$75,000
EQ	Pleasant Square Community Center	\$75,000
ER	Tarlton Community Building	\$75,000
ES	Warren County Community Services	\$75,000
ET	Massillon Museum Fire Monitoring System	\$68,000
EU	Pike Heritage Museum	\$60,000
EV	Allen County Museum	\$50,000
EW	Willoughby Arts Education and Performing Arts Center	\$50,000

EX	Fairfield County Historical Society Goslin Room	\$50,000
EY	G.A.R. Hall Historic Rehabilitation	\$50,000
EZ	Gallipolis Railroad Freight Station Museum	\$50,000
FA	Grand Army of the Republic Hall	\$50,000
FB	Grant Memorial Building, Phase II	\$50,000
FC	Grant Presidential Sculpture	\$50,000
FD	History Manor Renovation and Reinterpretation - Wauseon	\$50,000
FE	Libbey House	\$50,000
FF	Mansard Building Project	\$50,000
FG	Mansfield Art Center Pavilion	\$50,000
FH	O.P. Chaney/Historic Mill	\$50,000
FI	Oviatt House	\$50,000
FJ	Railroad Museum Upgrades - Bradford	\$50,000
FK	Spring Hill	\$50,000
FL	Trumpet in the Land Outdoor Drama Tower Project	\$50,000
FM	Westfield Center Community Center ADA Improvement Project	\$50,000
FN	Zanesville Gateway District	\$50,000
FO	Zanesville Museum of Art Facility EIFS Repairs and HVAC Replacement	\$50,000
FP	Hardin County Armory	\$45,000
FQ	Genoa One Room School House	\$40,000
FR	Victorian House Museum	\$35,000
FS	Convoy Opera House Annex Restoration	\$31,000

FT	Stuart's Opera House	\$30,000
FU	Dayton Contemporary Dance Arts and Cultural Center	\$25,000
FV	Ohio Glass Museum	\$25,000
FW	Peoples Bank Theatre	\$25,000
FX	Poland Historical Society	\$25,000
FY	Village of Garrettsville Cemetery	\$25,000
FZ	Scioto County Heritage Museum Restoration	\$10,000

SECTION 237.15. SCHOOL BUILDING PROGRAM ASSISTANCE

Capital appropriations in this act made from appropriation item C23002, School Building Program Assistance, shall be used by the Facilities Construction Commission to provide funding to school districts that receive conditional approval from the Commission pursuant to Chapter 3318. of the Revised Code.

SECTION 237.20. The Treasurer of State is hereby authorized to issue and sell, in accordance with Section 2i of Article VIII, Ohio Constitution, Chapter 154. of the Revised Code, and particularly section 154.23 and other applicable sections of the Revised Code, original obligations in an aggregate principal amount not to exceed \$49,000,000 in addition to the original issuance of obligations heretofore authorized by prior acts of the General Assembly. These authorized obligations shall be issued, subject to applicable constitutional and statutory limitations, as needed to provide sufficient moneys to the credit of the Cultural and Sports Facilities Building Fund (Fund 7030) to pay costs of capital facilities for Ohio cultural facilities and Ohio sports facilities.

SECTION 237.30. The Ohio Public Facilities Commission is hereby authorized to issue and sell, in accordance with Section 2n of Article VIII, Ohio Constitution, and Chapter 151. and particularly sections 151.01 and 151.03 of the Revised Code, original obligations in an aggregate principal amount not to exceed \$470,100,000 in addition to the original issuance of obligations heretofore authorized by prior acts of the General Assembly. These authorized obligations shall be issued, subject to applicable constitutional and statutory limitations, as needed to provide sufficient moneys to the credit of the School Building Program Assistance Fund (Fund 7032) to pay the state share of the costs of constructing classroom facilities pursuant to Chapter 3318. of the Revised Code.

SECTION 243.10.

	1	2	3
A	PWC PUBLIC WORKS COMMISSION		
B	State Capital Improvements Fund (Fund 7038)		
C	C15000	Local Public Infrastructure/State CIP	\$400,000,000
D	TOTAL State Capital Improvements Fund		\$400,000,000
E	State Capital Improvements Revolving Loan Fund (Fund 7040)		
F	C15030	Revolving Loan	\$82,000,000
G	TOTAL State Capital Improvements Revolving Loan Fund		\$82,000,000
H	Clean Ohio Conservation Fund (Fund 7056)		
I	C15060	Clean Ohio Conservation Program	\$75,000,000
J	TOTAL Clean Ohio Conservation Fund		\$75,000,000
K	TOTAL ALL FUNDS		\$557,000,000

LOCAL PUBLIC INFRASTRUCTURE

Capital appropriations in this act made from the State Capital Improvements Fund (Fund 7038) shall be used in accordance with sections 164.01 to 164.12 of the Revised Code. The Director of the Public Works Commission may certify to the Director of Budget and Management that a need exists to appropriate investment earnings to be used in accordance with sections 164.01 to 164.12 of the Revised Code. If the Director of Budget and Management determines pursuant to division (D) of section 164.08 and section 164.12 of the Revised Code that investment earnings are available to support additional appropriations, such amounts are hereby appropriated.

If the Public Works Commission receives refunds due to project overpayments that are discovered during a post-project audit, the Director of the Public Works Commission may certify to the Director of Budget and Management that refunds have been received. In certifying the refunds, the Director of the Public Works Commission shall provide the Director of Budget and Management information on the project refunds. The certification shall detail by project the source and amount of project overpayments received and include any supporting documentation required or requested by the Director of Budget and Management. Upon receipt of the certification, the Director of Budget and Management shall determine if the project refunds are necessary to support existing appropriations. If the project refunds are available to support additional appropriations, these amounts are hereby appropriated to appropriation item C15000, Local Public Infrastructure/State

CIP.

REVOLVING LOAN

Capital appropriations in this act made from the State Capital Improvements Revolving Loan Fund (Fund 7040) shall be used in accordance with sections 164.01 to 164.12 of the Revised Code.

If the Public Works Commission receives refunds due to project overpayments that are discovered during a post-project audit, the Director of the Public Works Commission may certify to the Director of Budget and Management that refunds have been received. In certifying the refunds, the Director of the Public Works Commission shall provide the Director of Budget and Management information on the project refunds. The certification shall detail by project the source and amount of project overpayments received and include any supporting documentation required or requested by the Director of Budget and Management. Upon receipt of the certification, the Director of Budget and Management shall determine if the project refunds are necessary to support existing appropriations. If the project refunds are available to support additional appropriations, these amounts are hereby appropriated to appropriation item C15030, Revolving Loan.

CLEAN OHIO CONSERVATION GRANT REPAYMENTS

Capital appropriations in this act made from the Clean Ohio Conservation Fund (Fund 7056) shall be used in accordance with sections 164.20 to 164.27 of the Revised Code.

Any amount in grant repayments received by the Public Works Commission and deposited into the Clean Ohio Conservation Fund pursuant to section 164.261 of the Revised Code is hereby appropriated through the foregoing appropriation item C15060, Clean Ohio Conservation.

SECTION 243.20. The Ohio Public Facilities Commission is hereby authorized to issue and sell, in accordance with Sections 2p and 2s of Article VIII, Ohio Constitution, and Chapter 151. and particularly sections 151.01 and 151.08 of the Revised Code, original obligations, in an aggregate principal amount not to exceed \$300,000,000 in addition to the original obligations heretofore authorized by prior acts of the General Assembly. These authorized obligations shall be issued, subject to applicable constitutional and statutory limitations, as needed to provide sufficient moneys to the credit of the State Capital Improvements Fund (Fund 7038) to pay costs of capital improvement projects of local subdivisions.

SECTION 243.30. The Ohio Public Facilities Commission is hereby authorized to issue and sell, in accordance with Sections 2o and 2q of Article VIII, Ohio Constitution, and Chapter 151. and particularly sections 151.01 and 151.09 of the Revised Code, original obligations of the state in an aggregate principal amount not to exceed \$100,000,000 in addition to the original issuance of obligations heretofore authorized by prior acts of the General Assembly. These authorized obligations shall be issued, subject to applicable constitutional and statutory limitations, as needed to provide sufficient moneys to the credit of the Clean Ohio Conservation Fund (Fund 7056), the Clean Ohio Agricultural Easement Fund (Fund 7057), and the Clean Ohio Trail Fund (Fund 7061) to pay costs of conservation projects.

SECTION 245.10.

	1	2	3
A	OSB SCHOOL FOR THE BLIND		
B	Administrative Building Fund (Fund 7026)		
C	C22624	Natatorium Renovations	\$2,680,885
D	TOTAL Administrative Building Fund		\$2,680,885
E	TOTAL ALL FUNDS		\$2,680,885

SECTION 247.10.

	1	2	3
A	OSD SCHOOL FOR THE DEAF		
B	Administrative Building Fund (Fund 7026)		
C	C22107	Renovations and Improvements	\$750,000
D	TOTAL Administrative Building Fund		\$750,000
E	TOTAL ALL FUNDS		\$750,000

SECTION 301.10. All items in this act are hereby appropriated as designated out of any moneys in the state treasury to the credit of the designated fund. For all operating appropriations made in this act, those in the first column are for fiscal year 2022 and those in the second column are for fiscal year 2023. The operating appropriations made in this act are in addition to any other operating appropriations made for the FY 2022-FY 2023 biennium.

SECTION 309.10.

	1	2	3	4	5
A	DEV DEPARTMENT OF DEVELOPMENT				
B	General Revenue Fund Group				
C	GRF	195456	Local Roads	\$95,000,000	\$0
D	GRF	195459	Ohio Onshoring Incentive	\$600,000,000	\$0
E	TOTAL GRF General Revenue Fund Group			\$695,000,000	\$0
F	Dedicated Purpose Fund Group				
G	5CV3	195457	Local Water and Sewer	\$101,200,000	\$0
H	5CV3	1956D4	Water Reclamation Project	\$300,000,000	\$0
I	TOTAL DPF Dedicated Purpose Fund Group			\$401,200,000	\$0
J	TOTAL ALL BUDGET FUND GROUPS			\$1,096,200,000	\$0

SECTION 309.11. GRANT AGREEMENTS WITH NEW JOB, PAYROLL, AND CAPITAL INVESTMENT COMMITMENTS

The Department of Development, on behalf of the State of Ohio, shall enter into a grant agreement with a megaproject operator of a megaproject that satisfies the criteria described in division (A)(11)(a)(ii) of section 122.17 of the Revised Code and that is the recipient of any grants supported by appropriation item 195459, Ohio Onshoring Incentive, or appropriation item 1956D4, Water Reclamation Project. The grant agreement may contain new job, new payroll, or capital investment commitments. If the grant recipient fails to achieve the commitments contained in the agreement, the Department of Development may require the grant recipient to repay, as liquidated damages for breaching the agreement, an amount equal to the grant funds disbursed under the agreement. The Department of Development may consider prior performance of the grant recipient under any agreements with the State of Ohio or the Ohio Tax Credit Authority and any market conditions impacting the grant recipient when determining whether to waive all or a portion of the liquidated damages amount.

SECTION 318.10.

	1	2	3	4	5
A	DOT DEPARTMENT OF TRANSPORTATION				
B	General Revenue Fund Group				
C	GRF	775471	State Road Improvements	\$110,000,000	\$0
D	TOTAL GRF General Revenue Fund Group			\$110,000,000	\$0
E	TOTAL ALL BUDGET FUND GROUPS			\$110,000,000	\$0

SECTION 328.10. REAPPROPRIATIONS

Amounts equal to the unexpended, unencumbered balances of the foregoing appropriations contained in the sections of this act prefixed with numbers in the 300s at the end of fiscal year 2022 are hereby reappropriated to the respective appropriation items in fiscal year 2023 for the same purposes.

SECTION 329.10. PROVISIONS OF LAW GENERALLY APPLICABLE TO APPROPRIATIONS

Within the limits set forth in this act, the Director of Budget and Management shall establish accounts indicating the source and amount of funds for each appropriation made in this act, and shall determine the form and manner in which appropriation accounts shall be maintained. Expenditures from operating appropriations contained in this act shall be accounted for as though made in H.B. 110 of the 134th General Assembly. The operating appropriations made in this act are subject to all provisions of H.B. 110 of the 134th General Assembly that are generally applicable to such appropriations.

SECTION 509.01. CERTIFICATION OF AVAILABILITY OF MONEYS

Moneys that require release shall not be expended from any appropriation contained in this act without certification of the Director of Budget and Management that there are sufficient moneys in the state treasury in the fund from which the appropriation is made. Such certification made by the Office of Budget and Management shall be based on estimates of revenue, receipts, and expenses. Nothing in this section limits the authority of the Director of Budget and Management granted in section 126.07 of the Revised Code.

SECTION 509.02. LIMITATION ON USE OF CAPITAL APPROPRIATIONS

The appropriations made in this act, excluding those made from the State Capital Improvement Fund (Fund 7038) and the State Capital Improvements Revolving Loan Fund (Fund 7040) for buildings or structures, including remodeling and renovations, are limited to:

- (A) Acquisition of real property or interests in real property;
- (B) Buildings and structures, which includes construction, demolition, complete heating and cooling, lighting, and lighting fixtures, and all necessary utilities, ventilating, plumbing, sprinkling, water and sewer systems, when such systems are authorized or necessary;
- (C) Architectural, engineering, and professional services expenses directly related to the projects;
- (D) Machinery that is necessary to the operation or function of the building or structure at the time of initial acquisition or construction;
- (E) Acquisition, development, and deployment of new computer systems, including the integration of existing and new computer systems, but excluding regular or ongoing maintenance or support agreements;
- (F) Furniture, fixtures, or equipment that meets all the following criteria:
 - (1) Is essential in bringing the facility up to its intended use or is necessary for the functioning of the particular facility or project;
 - (2) Has a unit cost of about \$100 or more; and
 - (3) Has a useful life of five years or more.

Furniture, fixtures, or equipment that is not an integral part of or directly related to the basic purpose or function of a project for which moneys are appropriated shall not be paid for from these appropriations. This paragraph does not apply to appropriation line items specifically for furniture, fixtures, or equipment.

SECTION 509.03. CONTINGENCY RESERVE REQUIREMENT

Any request for release of capital appropriations by the Director of Budget and Management or the Controlling Board for projects, the contracts for which are awarded by the Ohio Facilities Construction Commission, shall contain a contingency reserve, the amount of which shall be determined by the Ohio Facilities Construction Commission, for payment of unanticipated project expenses. Any amount deducted from the encumbrance for a contractor's contract as an assessment for liquidated damages shall be added to the encumbrance for the contingency reserve. Contingency reserve funds shall be used to pay costs resulting from unanticipated job conditions, to comply with rulings regarding building and other codes, to pay costs related to errors or omissions in contract documents, to pay costs associated with changes in the scope of work, and to pay the cost of settlements and judgments related to the project.

Any funds remaining upon completion of a project, may, upon approval of the Controlling Board, be released for the use of the institution to which the appropriation was made for another capital facilities project or projects.

SECTION 509.04. SATISFACTION OF JUDGMENTS AND SETTLEMENTS AGAINST THE STATE

Except as otherwise provided in this section, an appropriation contained in this act or in any other act may be used for the purpose of satisfying judgments, settlements, or administrative awards ordered or approved by the Court of Claims or by any other court of competent jurisdiction in

connection with civil actions against the state. This authorization does not apply to appropriations that are to be applied to or used for payment of guarantees by or on behalf of the state or for payments under lease agreements relating to or debt service on bonds, notes, or other obligations of the state. Notwithstanding any other section of law to the contrary, this authorization includes appropriations from funds into which proceeds or direct obligations of the state are deposited only to the extent that the judgment, settlement, or administrative award is for or represents capital costs for which the appropriation may otherwise be used and is consistent with the purpose for which any related obligations were issued or entered into. Nothing contained in this section is intended to subject the state to suit in any forum in which it is not otherwise subject to suit, nor is it intended to waive or compromise any defense or right available to the state in any suit against it.

SECTION 509.05. CAPITAL RELEASES BY THE DIRECTOR OF BUDGET AND MANAGEMENT

Notwithstanding section 126.14 of the Revised Code, appropriations for appropriation items C50100, Local Jails, and C50101, Community-Based Correctional Facilities, appropriated from the Adult Correctional Building Fund (Fund 7027) to the Department of Rehabilitation and Correction, and any projects specifically identified for C58001, Community Assistance Projects, shall be released upon the written approval of the Director of Budget and Management. The appropriations from the Public School Building Fund (Fund 7021) and the School Building Program Assistance Fund (Fund 7032) to the Facilities Construction Commission, from the Transportation Building Fund (Fund 7029) to the Department of Transportation, from the Clean Ohio Conservation Fund (Fund 7056), the State Capital Improvement Fund (Fund 7038), and the State Capital Improvements Revolving Loan Fund (Fund 7040) to the Public Works Commission, and from the Underground Parking Garage Operating Fund (Fund 2080) to the Capitol Square Review and Advisory Board shall be released upon presentation of a request to release the funds, by the agency to which the appropriation has been made, to the Director of Budget and Management.

SECTION 509.06. PREVAILING WAGE REQUIREMENT

Except as provided in section 4115.04 of the Revised Code, moneys appropriated or reappropriated by the 134th General Assembly shall not be used for the construction of public improvements, as defined in section 4115.03 of the Revised Code, unless the mechanics, laborers, or workers engaged therein are paid the prevailing rate of wages prescribed in section 4115.04 of the Revised Code. Nothing in this section affects the wages and salaries established for state employees under Chapter 124. of the Revised Code, or collective bargaining agreements entered into by the state under Chapter 4117. of the Revised Code, while engaged on force account work, nor does this section interfere with the use of inmate and patient labor by the state.

SECTION 509.07. AUTHORIZATION OF THE DIRECTOR OF BUDGET AND MANAGEMENT

The Director of Budget and Management shall authorize both of the following:

- (A) The initial release of moneys for projects from the funds into which proceeds of direct

obligations of the state are deposited; and

(B) The expenditure or encumbrance of moneys from funds into which proceeds of direct obligations are deposited, only after determining to the Director's satisfaction that either of the following applies:

(1) The application of such moneys to the particular project will not negatively affect any exclusion of the interest or interest equivalent on obligations issued to provide moneys to the particular fund from the calculation of gross income for federal income tax purposes under the "Internal Revenue Code of 1986," 100 Stat. 2085, 26 U.S.C. 1, as amended.

(2) Moneys for the project will come from the proceeds of federally taxable obligations, the interest on which is not so excluded from the calculation of gross income for federal income tax purposes and which have been authorized and issued on that basis by their issuing authority.

In the event the Director determines that the condition set forth in division (B)(1) of this section does not apply, and that there is no existing fund in the state treasury to enable compliance with the condition set forth in division (B)(2) of this section, the Director may create a fund in the state treasury for the purpose of receiving proceeds of federally taxable obligations. The Director may establish capital appropriation items in that taxable bond fund that correspond to the preexisting capital appropriation items in the associated tax-exempt bond fund. The Director also may transfer capital appropriations in whole or in part between the taxable and tax-exempt bond funds within a particular purpose for which the bonds have been authorized.

SECTION 509.08. ACCOUNTING MAINTENANCE BY THE DIRECTOR OF BUDGET AND MANAGEMENT

Within the limits set forth in this act, the Director of Budget and Management shall establish accounts indicating the source and amount of funds for each appropriation made in this act, and shall determine the form and manner in which appropriation accounts shall be maintained in accordance with section 126.21 of the Revised Code.

SECTION 509.11. REQUIREMENTS RELATING TO NON-STATE OWNERSHIP OF CERTAIN FINANCED PROJECTS

(A) No capital improvement appropriations or reappropriations made in this act shall be released for planning or for improvement, renovation, or construction or acquisition of capital facilities if a state agency, as defined in section 154.01 of the Revised Code, does not own the real property that constitutes the capital facilities or on which the capital facilities are or will be located. This restriction does not apply in any of the following circumstances:

(1) The state agency has a long-term (at least as long as the obligations that financed the project) lease of, or other interest (such as an easement) in, the real property.

(2) In the case of an appropriation or reappropriation for capital facilities that, because of their unique nature or location, will be owned or be part of facilities owned by a separate nonprofit organization and made available to the state agency for its use or benefit, the nonprofit organization either owns or has a long-term (at least as long as the obligations that financed the project) lease of the real property or other capital facility to be improved, renovated, constructed, or acquired and has

entered into a joint or cooperative use agreement, with and approved by the state agency that meets the requirements of division (B) of this section.

(B) In the case of capital facilities referred to in division (A)(2) of this section, the joint or cooperative use agreement shall include, as a minimum, provisions that:

(1) Specify the extent and nature of that joint or cooperative use, extending for not shorter than the length of the obligations that financed the project, with the value of such use or right to use to be, as determined by the parties and approved by the approving department, reasonably related to the amount of the appropriation;

(2) Provide for pro rata reimbursement to the state should the arrangement for joint or cooperative use by a state agency be terminated; and

(3) Provide that procedures to be followed during the capital improvement process will comply with appropriate applicable state statutes and rules, including the provisions of this act.

(C) This section does not apply to appropriations or reappropriations from the State Capital Improvements Fund (Fund 7038), State Capital Improvements Revolving Loan Fund (Fund 7040), Clean Ohio Conservation Fund (Fund 7056), Clean Ohio Revitalization Fund (Fund 7003), the Service Station Cleanup Fund (Fund 7100), or the School Building Program Assistance Fund (Fund 7032).

SECTION 518.10. OBLIGATIONS ISSUED UNDER CHAPTER 151. OF THE REVISED CODE

The capital improvements for which appropriations or reappropriations are made in this act from the Higher Education Improvement Taxable Fund (Fund 7024), the Ohio Parks and Natural Resources Fund (Fund 7031), the School Building Program Assistance Fund (Fund 7032), the Higher Education Improvement Fund (Fund 7034), the State Capital Improvements Fund (Fund 7038), the State Capital Improvements Revolving Loan Fund (Fund 7040), the Coal Research and Development Fund (Fund 7046), the Clean Ohio Conservation Fund (Fund 7056), the Clean Ohio Agricultural Easement Fund (Fund 7057), and the Clean Ohio Trail Fund (Fund 7061) are determined to be capital improvements and capital facilities for natural resources, a statewide system of common schools, state-supported and state-assisted institutions of higher education, local subdivision capital improvement projects, coal research and development projects, and conservation purposes (under the Clean Ohio Program) and are designated as capital facilities to which proceeds of obligations issued under Chapter 151. of the Revised Code are to be applied.

SECTION 518.20. OBLIGATIONS ISSUED UNDER CHAPTER 154. OF THE REVISED CODE

The capital improvements for which appropriations or reappropriations are made in this act from the Administrative Building Taxable Bond Fund (Fund 7016), the Administrative Building Fund (Fund 7026), the Adult Correctional Building Fund (Fund 7027), the Juvenile Correctional Building Fund (Fund 7028), the Transportation Building Fund (Fund 7029), the Cultural and Sports Facilities Building Fund (Fund 7030), the Mental Health Facilities Improvement Fund (Fund 7033), and the Parks and Recreation Improvement Fund (Fund 7035) are determined to be capital improvements and

capital facilities for housing state agencies and branches of government, mental health and developmental disabilities, and parks and recreation and are designated as capital facilities to which proceeds of obligations issued under Chapter 154. of the Revised Code are to be applied.

SECTION 523.10. TRANSFER OF OPEN ENCUMBRANCES

Upon the request of the agency to which a capital project appropriation item is appropriated, the Director of Budget and Management may transfer open encumbrance amounts between separate encumbrances for the project appropriation item to the extent that any reductions in encumbrances are agreed to by the contracting vendor and the agency.

SECTION 525.10. LITIGATION PROCEEDS TO THE ADMINISTRATIVE BUILDING FUND

Any proceeds received by the state as the result of litigation or a settlement agreement related to any liability for the planning, design, engineering, construction, or constructed management of facilities operated by the Department of Administrative Services shall be deposited into the General Revenue Fund or the Building Improvement Fund (Fund 5KZ0).

SECTION 529.10. GRF CASH TRANSFERS

Notwithstanding any provision of law to the contrary, during the fiscal year 2023-2024 capital biennium, if the Director of Budget and Management determines that there is sufficient cash balance in the General Revenue Fund, the Director shall transfer up to \$1,500,000,000 cash from the General Revenue Fund to those funds deemed necessary to support the appropriations made in this act and H.B. 597 of the 134th General Assembly. Within seven calendar days of making such a transfer, the Director shall send written notification to the Speaker of the House of Representatives and the President of the Senate itemizing each fund that received such a transfer.

If the Director determines that there is sufficient cash balance in the General Revenue Fund to support additional transfers above \$1,500,000,000, the Director shall report in writing to the Speaker of the House of Representatives and the President of the Senate indicating the opportunity to make such additional transfers. The Director's notification shall itemize the proposed amount of cash to be transferred from the General Revenue Fund to each fund that would receive such a transfer.

If neither the Speaker of the House of Representatives nor the President of the Senate notify the Director in writing of an objection to the proposed additional transfers within seven calendar days from delivery of such a notification, the Director may transfer the additional amounts in accordance with the proposal.

The Director may transfer any unexpended or unencumbered cash transferred under this section from those funds back to the General Revenue Fund, if determined necessary. Within seven calendar days of making such a transfer, the Director shall send a written notification to the Speaker of the House of Representatives and the President of the Senate.

SECTION 531.10. TRANSFERS FROM THE CLEAN OHIO REVITALIZATION FUND TO

THE SERVICE STATION CLEANUP FUND

During the biennium ending June 30, 2024, the Director of Budget and Management, at the request of the Director of Development, may transfer up to the remaining unobligated cash balance from the Clean Ohio Revitalization Fund (Fund 7003) to the Service Station Cleanup Fund (7100) as needed to provide for Service Station Cleanup grants awarded by the Director of Development.

SECTION 601.10. That Sections 219.10, 221.10, 221.13, 223.10, 223.15, 227.10, 229.10, 229.20, 237.10, and 237.13 of H.B. 597 of the 134th General Assembly be amended to read as follows:

Sec. 219.10.

	1	2	3
A	DDD DEPARTMENT OF DEVELOPMENTAL DISABILITIES		
B			Reappropriations
C	Mental Health Facilities Improvement Fund (Fund 7033)		
D	C59004	Community Assistance Projects	\$725,000
E	C59034	Statewide Developmental Centers	\$1,100,000
F	C59064	Heinzerling Community Facilities	\$350,000
G	C59070	Hardin County YMCA Renovations	\$164,000
H	C59071	NECCO Gym Project	\$8,500
I	C59072	Windfall Developmental Disabilities Project	\$250,000
J	C59073	Hattie Larlham	\$400,000
K	C59075	Easterseals Production and Fulfillment Center	\$200,000
L	TOTAL Department of Developmental Disabilities		\$3,197,500
			<u>\$2,847,500</u>
M	TOTAL ALL FUNDS		\$3,197,500

\$2,847,500

COMMUNITY ASSISTANCE PROJECTS

The foregoing appropriation item C59004, Community Assistance Projects, may be used to provide community assistance funds for the development, purchase, construction, or renovation of facilities for day programs or residential programs that provide services to persons eligible for services from the Department of Developmental Disabilities or county boards of developmental disabilities and shall be distributed by the Department of Developmental Disabilities subject to Controlling Board approval.

Sec. 221.10.

	1	2	3
A	MHA DEPARTMENT OF MENTAL HEALTH AND ADDICTION SERVICES		
B			Reappropriations
C	Mental Health Facilities Improvement Fund (Fund 7033)		
D	C58001	Community Assistance Projects	\$23,885,310
			<u>\$24,235,310</u>
E	C58007	Infrastructure Renovations	\$15,000,000
F	C58033	Salvation Army of Greater Cleveland Harbor Light Complex	\$350,000
G	C58044	Alvis Women Community Reentry Project	\$50,000
H	C58046	Summer Entrepreneurial Experience and Knowledge	\$100,000
I	C58048	Community Resiliency Projects	\$10,549,443
J	TOTAL Mental Health Facilities Improvement Fund		\$49,934,753
			<u>\$50,284,753</u>
K	TOTAL ALL FUNDS		\$49,934,753

\$50,284,753

INFRASTRUCTURE RENOVATIONS

The amount reappropriated for the foregoing appropriation item C58007, Infrastructure Renovations, is the unencumbered balance as of June 30, 2022, in appropriation item C58007, Infrastructure Renovations, plus \$621,441. Prior to the expenditure of this appropriation, the Department of Mental Health and Addiction Services shall certify to the Director of Budget and Management canceled encumbrances in the amount of at least \$621,441.

Sec. 221.13. COMMUNITY ASSISTANCE PROJECTS

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

The amount reappropriated for the foregoing appropriation item C58001, Community Assistance Projects, is the unencumbered balance as of June 30, 2022, in appropriation item C58001, Community Assistance Projects, plus the unencumbered balance as of June 30, 2022, in appropriation item C59064, Heinzerling Community Facilities.

A portion of the foregoing appropriation item C58001, Community Assistance Projects, shall be used to support the projects listed in this section unless the amounts are distributed prior to June 30, 2022.

	1	2
A	Project List	
B	Maryhaven-Comprehensive-Comprehensive Addiction Center	\$4,500,000
C	Bellefaire JCB Pediatric Psychiatric Hospital and Autism School	\$1,000,000
D	Comprehensive Outpatient Program Expansion	\$1,000,000
E	Restoration of Mental Health Diversion Center	\$1,000,000
F	Sheakley Day Treatment	\$934,000
G	Greater Dayton Regional Hospital Association	\$800,000

H	Cleveland Clinic Akron General	\$700,000
I	Cuyahoga County Mental Health Jail Diversion Facility	\$700,000
J	One Step Closer to Home	\$650,000
K	Cornerstone of Hope - Independence	\$500,000
L	ADAS Board of Lorain County	\$500,000
M	Tri-County Board of Recovery and Mental Health Services	\$450,000
N	Perry County Behavioral Health Veterans Drug Treatment Program	\$400,000
O	Providence House	\$400,000
P	Neighborhood Development Services	\$400,000
Q	<u>Heinzerling Community Facilities</u>	<u>\$350,000</u>
R	Alvis House	\$300,000
S	Western Reserve Area on Aging-St. Vincent	\$300,000
T	Cedar Hills Transformation Camp	\$250,000
U	Adams County	\$250,000
V	(Cocoon) Comprehensive Advocacy Center for Survivors of Domestic and Sexual Violence	\$200,000
W	CommQuests Recovery Campus Improvements	\$200,000
X	West Dayton Community Services Center	\$200,000
Y	Meadow Center	\$150,000
Z	Y-Haven	\$150,000
AA	City of Franklin	\$150,000
AB	Maryhaven	\$125,000

AC	Forbes House Domestic Violence Project	\$120,000
AD	Seven Hills Trauma Recovery Center	\$105,000
AE	Save a Warrior Project	\$100,000
AF	Cadence Care Network Family and Community Resource Center	\$50,000
AG	Grace House Akron, Inc.	\$50,000
AH	Lighthouse Behavioral Health Solutions Outpatient Behavioral Health Clinic	\$50,000
AI	The Glenway Outpatient Treatment Center - Phase 3 (Final)	\$50,000
AJ	The Commons at Springfield	\$25,000
AK	Women's Recovery Center	\$13,000

Sec. 223.10.

	1	2	3
A	DNR DEPARTMENT OF NATURAL RESOURCES		
B			Reappropriations
C	Wildlife Fund (Fund 7015)		
D	C725K9	Wildlife Area Building Development/ Renovation	\$1,894,040
E	TOTAL Wildlife Fund		\$1,894,040
F	Administrative Building Fund (Fund 7026)		
G	C725D5	Fountain Square Building and Telephone Improvement	\$3,000,000

H	C725E0	DNR Fairgrounds Area Upgrades	\$19,090
I	C725N7	District Office Renovations	\$270,175
J	TOTAL Administrative Building Fund		\$3,289,265
K	Ohio Parks and Natural Resources Fund (Fund 7031)		
L	C72549	Facilities Development	\$1,000
M	C725E1	Local Parks Projects Statewide	\$804,272
N	C725E5	Project Planning	\$1,000
O	C725J0	Natural Areas and Preserves Maintenance Facility Development - Springville Carbon Rod Removal	\$165,670
P	C725K0	State Park Renovations/Upgrading	\$14,211
Q	C725M0	Dam Rehabilitation	\$1,000
R	C725N5	Wastewater/Water Systems Upgrades	\$1,000
S	C725N8	Forestry Equipment	\$1,000
T	TOTAL Ohio Parks and Natural Resources Fund		\$989,154
U	Parks and Recreation Improvement Fund (Fund 7035)		
V	C725A0	State Parks, Campgrounds, Lodges, Cabins	\$68,980
W	C725B2	Parks Equipment	\$1,210,250
X	C725B5	Buckeye Lake Dam Rehabilitation	\$1,000
Y	C725C4	Muskingum River Lock and Dam	\$1,000
Z	C725E2	Local Parks, Recreation, and Conservation Projects	\$46,768,005 <u>\$48,018,005</u>
AA	C725E6	Project Planning	\$879,676

AB	C725L8	Statewide Trails Program	\$1,454,000
AC	C725N6	Wastewater/Water Systems Upgrades	\$1,000
AD	C725R3	State Parks Renovations/Upgrades	\$1,000
AE	C725R4	Dam Rehabilitation - Parks	\$43,510
AF	C725R5	Lake White State Park - Dam Rehabilitation	\$1,000
AG	TOTAL Parks and Recreation Improvement Fund		\$50,429,421
			<u>\$51,679,421</u>
AH	Clean Ohio Trail Fund (Fund 7061)		
AI	C72514	Clean Ohio Trail Fund	\$157,122
AJ	TOTAL Clean Ohio Trail Fund		\$157,122
AK	Waterways Safety Fund (Fund 7086)		
AL	C725A7	Cooperative Funding for Boating Facilities	\$6,490,400
AM	C725N9	Operations Facilities	\$1,276,700
AN	TOTAL Waterways Safety Fund		\$7,767,100
AO	TOTAL ALL FUNDS		\$64,526,102
			<u>\$65,776,102</u>

FEDERAL REIMBURSEMENT

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

Sec. 223.15. The foregoing appropriation item C725E2, Local Parks, Recreation, and Conservation Projects, shall be equal to the amount of all unreleased local parks projects and allowable administrative costs specified in this section, unless amounts are released prior to June 30, 2022, and shall include the unencumbered balance as of June 30, 2022, in appropriation item C76061, Warren County Drug Taskforce Headquarters, and up to \$750,000 of the unencumbered balance as of June 30, 2022, in appropriation item C50100, Local Jails.

Of the foregoing appropriation item C725E2, Local Parks, Recreation, and Conservation Projects, an amount equal to two per cent of the projects listed may be used by the Department of

Natural Resources for the administration of local projects.

	1	2
A	Project List	
B	Downtown Cleveland Lakefront Pedestrian-Bridge Access Project	\$3,500,000 <u>\$5,000,000</u>
C	Bailey's Bike Trail	\$2,000,000
D	Smale Riverfront Park	\$1,700,000
E	City of Cleveland-Lakefront Access Project	\$1,500,000
F	More Home to Roam	\$1,500,000
G	Columbus Zoo Conservation Education Renovations	\$1,000,000
H	<u>Warren County Sports Park</u>	<u>\$1,000,000</u>
I	Conneaut Marina Improvement	\$850,000
J	The Foundry	\$850,000
K	Toledo Zoo Entry Complex and Tiger and Bear Exhibit	\$800,000
L	Auglaize Mercer Recreational Complex	\$750,000
M	Hudson Greenway Trail	\$750,000
N	Sandusky Bay Pathway/Landing Park	\$750,000
O	Scranton Trail Project	\$750,000
P	Makino Park Inclusive Fields	\$675,000
Q	Dublin Bridge Park and Greenways Project	\$650,000

R	Akron Zoo	\$500,000
S	Alum Creek and Olentangy Trail Connector	\$500,000
T	Forest Lawn Flood Plain Restoration and Wildlife Trail	\$500,000
U	Great Miami River Recreation Bike Trail	\$500,000
V	Healey Creek Flood Mitigation	\$500,000
W	Jim Simmons Trail Reservoir Trail	\$500,000
X	Kurt Tunnell Memorial Trail	\$500,000
Y	Massillon Reservoir Park Splash Pad	\$500,000
Z	Oak Harbor Waterfront	\$500,000
AA	The Wilds RV Park	\$500,000
AB	Westlake Clague Park Playground Renovation	\$487,155
AC	Pymatuning Valley Greenway Project	\$450,000
AD	Sunbury Ohio to Erie Trail Design and Construction	\$450,000
AE	Wadsworth Memorial Park Improvements	\$420,000
AF	Buckeye Lake Feeder Channel Restoration	\$400,000
AG	Forest Run Metro Park Timberman Project	\$400,000
AH	Thaddeus Kosciuszko Park	\$400,000
AI	Whitehall Community Park Extension	\$400,000
AJ	Worthington McCord Park Renovations	\$400,000
AK	Adams County Welcome Center	\$350,000
AL	Dover Riverfront Trailhead Connector	\$350,000

AM	Gateway Regional Sports Complex	\$350,000
AN	Sidney Canal Feeder Trail	\$350,000
AO	Wright Patterson AFB Main Gate Park Land Acquisition	\$350,000
AP	Lane Avenue Shared Use Path Project	\$338,000
AQ	Sheffield Village French Creek Project	\$325,000
AR	Ashland Freer Field Improvements	\$300,000
AS	Glenford Earthworks Phase III	\$300,000
AT	Lafayette Township Park Improvements	\$300,000
AU	Magic Mile Trail	\$300,000
AV	Marshallville Preserve	\$300,000
AW	Portage Lakes Drive Community Park	\$300,000
AX	Solon-Chagrin Falls Multi-purpose Trail	\$300,000
AY	Wadsworth City Park	\$300,000
AZ	<u>Clear Creek Bike Path Connector</u>	<u>\$250,000</u>
BA	Cave Lake Center for Community Leadership	\$250,000
BB	Clay Township Park Pavilion & Playground Improvements	\$250,000
BC	Camp Lakota	\$250,000
BD	Diamond Park	\$250,000
BE	First Ladies' Library Improvements	\$250,000
BF	Geneva-on-the-Lake Bike Trail	\$250,000
BG	Heights to Hudson Trail	\$250,000

BH	J. Babe Stern Ball Field	\$250,000
BI	Millersport Canal Restoration - Phase I	\$250,000
BJ	Wasson Way Uptown Connector Trail	\$250,000
BK	Akron Children's Hospital	\$225,000
BL	Bay Village Walker Road Retention Basin	\$212,500
BM	Black River Community Multi-use Facility	\$200,000
BN	Bradstreet's Landing Pier, Lakefront Access and Resiliency Improvements	\$200,000
BO	Elks CC Dam Repair Project	\$200,000
BP	Holden Arboretum	\$200,000
BQ	Home Road Trail Extension	\$200,000
BR	Lorain County Metro Park Connector	\$200,000
BS	Matthew Thomas Park Master Plan	\$200,000
BT	Mayerson JCC Improvements	\$200,000
BU	Munson Springs Nature Preserve & Historical Site	\$200,000
BV	Shared Use Path Connector from Goosepond Road to the Licking County Health Department	\$200,000
BW	Sheffield Village Trails	\$200,000
BX	Sylvania Burnham Park Upgrade/Plummer Pool Renovations	\$200,000
BY	Union and Rome Townships Trails Project	\$200,000
BZ	Wellston Pride Park Revitalization Project Phase II	\$200,000
CA	McKelvey Lake Park	\$175,000

CB	Antrim Community Center	\$150,000
CC	Clearcreek Hazel Woods Bike Connector	\$150,000
CD	Findlay Playground/Grant Park/Over-the-Rhine Recreation Center	\$150,000
CE	Harrisburg Baseball Complex	\$150,000
CF	Kamp Dovetail	\$150,000
CG	Lancaster All Accessible Sports Complex and Park	\$150,000
CH	Little Hocking Community and Recreation Center	\$150,000
CI	Medina County Rocky River Trail West Branch	\$150,000
CJ	Mill Creek Valley Conservancy District Corridor Revitalization	\$150,000
CK	Moberly Branch Connector Trail	\$150,000
CL	Ottawa Memorial Pool Improvements	\$150,000
CM	Parker Square and Memorial Park Improvements Project	\$150,000
CN	Pickerington Soccer Association Facility Improvements	\$150,000
CO	Piqua Downtown Riverfront Park Improvements	\$150,000
CP	Pump House Meadow and Mindfulness Trail	\$150,000
CQ	Strongsville Ehrnfelt Center	\$150,000
CR	Swanton Railroad Park	\$150,000
CS	Wadsworth Durling Park Improvements	\$135,000
CT	Fairlawn Gully Water Quality Basins	\$125,000
CU	Henry County Park Board Bridge Project	\$125,000

CV	Freeman Road Park Project	\$115,000
CW	Mary Rutan Tennis Court Project	\$115,000
CX	Lodi's Richman Field Splash Pad	\$105,000
CY	Avon Lake Weiss Field Park Pavilion Replacement Project	\$100,000
CZ	Avon Veterans Memorial Park Expansion	\$100,000
DA	Bremenfest Shelterhouse	\$100,000
DB	Brunswick Hills Township Park	\$100,000
DC	Camp Butterworth	\$100,000
DD	Camp Libbey	\$100,000
DE	Camp Stoneybrook	\$100,000
DF	Camp WhipPoorWill	\$100,000
DG	Circleville Ted Lewis Park Renovation	\$100,000
DH	City of Sylvania SOMO Project	\$100,000
DI	Columbia Township Wooster Pike Bike Trail	\$100,000
DJ	Fairfax Ziegler Park Improvements	\$100,000
DK	Forest Park Central Park Improvements	\$100,000
DL	Great Stone Viaduct	\$100,000
DM	Lisbon Greenway Bike Trail	\$100,000
DN	Independence Civic Center Renovations	\$100,000
DO	Lockbourne Magnolia Trail	\$100,000
DP	Mansfield Newhope Inclusive Playground	\$100,000

DQ	Mayfield Village Civic Center Upgrades	\$100,000
DR	Meigs County Pool	\$100,000
DS	Miracle Field Complex	\$100,000
DT	Mitchell Park Trail Connector	\$100,000
DU	Poland Municipal Forest Restoration	\$100,000
DV	Rodger W. Young Park: Ball Diamond	\$100,000
DW	Schultz Campus for Jewish Life: Family Recreation and Accessibility Enhancements	\$100,000
DX	Whitehall Community Park Revitalization	\$100,000
DY	Williams County West Unity Village Splash Pad	\$100,000
DZ	Waldo Community Center Walking Bridge	\$99,000
EA	Brecksville Tennis Court Lighting	\$75,000
EB	Buckeye Lake Crystal Lagoon	\$75,000
EC	Geneva-on-the-Lake Shoreline Protection Project	\$75,000
ED	Hiestand Woods Improvement Project	\$75,000
EE	Lisbon Park Walking Track	\$75,000
EF	McConnelsville Community Recreation Building	\$75,000
EG	Renovate Existing Fitzwater Train Yard Operations Building	\$75,000
EH	Summit Lake Vision Plan	\$75,000
EI	Van Wert Reservoir Trails	\$75,000
EJ	Vermillion Lakefront Revitalization	\$75,000
EK	Village of Moreland Hills Forest Ridge Park	\$75,000

Improvements

EL	Wapakoneta Veterans Memorial Park Splash Pad	\$75,000
EM	Western Reserve Greenway Bike Trail	\$75,000
EN	Ray Mellert Park	\$71,000
EO	Willard Park Playground	\$60,000
EP	Willadale Segment-Southgate Connector Trail	\$55,000
EQ	Avon Lake Veterans Park Gazebo	\$50,000
ER	Camp Sherman Park	\$50,000
ES	Chardon Living Memorial Park Improvements	\$50,000
ET	Harmar Pedestrian Bridge Restoration Project	\$50,000
EU	Jeromesville Square Park	\$50,000
EV	Keener Park Renovations/Pickleball Courts	\$50,000
EW	Kelley Nature Preserve Boat Ramp	\$50,000
EX	Kent State and Stark State Campus Trail	\$50,000
EY	Lebanese Cultural Garden	\$50,000
EZ	Magnolia Flouring Mills Restoration	\$50,000
FA	Milford Center Rail Depot	\$50,000
FB	Ohio and Erie Canal Way Towpath Trail	\$50,000
FC	Ohio Township Swimming Pool	\$50,000
FD	Pomeroy Multimodal Path	\$50,000
FE	Revitalization of Short Park	\$50,000
FF	Richwood Opera House	\$50,000

FG	Stoner Pond at Ranger Park Fishing Dock Construction	\$50,000
FH	Uptown Ecological Corridor	\$50,000
FI	West Union Pedestrian Bike Path	\$50,000
FJ	Willard Splash Pad and Park Improvements	\$50,000
FK	Wooster Memorial Splash Pad Park	\$50,000
FL	Thomas Lane Pocket Park Project	\$46,740
FM	Bruce L. Chapin Bridge - Northcoast Inland Trail	\$45,000
FN	Headwaters Nature Trail	\$45,000
FO	Village of Lakemore Hinton Humniston Fitness Park Renovations	\$45,000
FP	Austin Badger Park Path	\$43,000
FQ	Monroe Community Park Activity Center	\$40,000
FR	Nimisilla Park Excavating	\$40,000
FS	Rittman Youth Football Field <u>Splash Pad</u>	\$40,000
FT	Jeromesville Community Garden	\$35,000
FU	Ray Mellert Dog Park Project	\$35,000
FV	Village of Highland Hills Gazebo	\$35,000
FW	Monroeville Clark Park - North Coast Inland Trail Connection	\$33,000
FX	Camp McKinley Improvements	\$30,000
FY	Perry Township Community Recreation Center	\$30,000
FZ	Village of Weston Community Splash Pad	\$30,000

GA	Weston Reservoir Restoration	\$30,000
GB	Sunny Lake Park Fishing Pier	\$26,000
GC	East Liverpool Park Improvements	\$25,000
GD	New Bremen STEM Waterway	\$25,000
GE	Rayland Friendship Park Restroom Project	\$25,000
GF	Smiley Park Ball Field Fencing	\$25,000
GG	Willshire Ballpark Enhancements	\$25,000
GH	Oakwood Community Park	\$22,610
GI	Cleveland Cultural Gardens - Rusin Garden	\$22,000
GJ	Auglaize Village Handi-capable Heritage Trail	\$20,000
GK	Clifton to Yellow Springs Bike Trail	\$20,000
GL	Waverly Canal Park	\$20,000
GM	Wakeman Trail Connector	\$17,000
GN	Lorain Pier Planning Project	\$15,000
GO	Seville Memorial Park Public Restroom Facilities	\$15,000
GP	Village of Albany Bike Paths	\$10,000
GQ	Antwerp Riverside Park Fitness Trail	\$7,500
GR	New Bremen StoryWalk Sec. 227.10.	\$7,500

A	DPS DEPARTMENT OF PUBLIC SAFETY		
B			Reappropriations
C	Administrative Building Fund (Fund 7026)		
D	C76000	Platform Scales Improvements	\$150,000
E	C76035	Alum Creek Facility Renovations and Upgrades	\$150,000
F	C76036	Shipleigh Building Renovations and Improvements	\$150,000
G	C76044	OSHP Headquarters/Post Renovations and Improvements	\$2,000,000
H	C76045	OSHP Academy Renovations and Improvements	\$25,000
I	C76049	EMA Building Renovations and Improvements	\$150,000
J	C76050	OSHP Dispatch Center Renovations and Improvements	\$500,000
K	C76060	Medina County Safety Services Complex	\$400,000
L	C76061	Warren County Drug Taskforce Headquarters	\$500,000
M	C76069	Medina County Safety Services Complex	\$400,000
N	C76070	Medina County Driving Skills Pad Garage	\$50,000
O	C76076	Ohio Task Force One (OH-TF1) Warehouse Training Center	\$50,000
P	TOTAL Administrative Building Fund		\$4,525,000
			<u>\$4,025,000</u>
Q	TOTAL ALL FUNDS		\$4,525,000
			<u>\$4,025,000</u>

EMA BUILDING RENOVATIONS AND IMPROVEMENTS

The amount reappropriated for the foregoing appropriation item C76049, EMA Building Renovations and Improvements, is the unencumbered balance as of June 30, 2022, in appropriation item C76049, EMA Building Renovations and Improvements, plus the unencumbered balance as of June 30, 2022, in appropriation item C76067, Radiological Calibration Laboratory Relocation.
 Sec. 229.10.

	1	2	3
A	DRC DEPARTMENT OF REHABILITATION AND CORRECTION		
B			Reappropriations
C	Adult Correctional Building Fund (Fund 7027)		
D	C50100	Local Jails	\$51,804,000
			<u>\$51,054,000</u>
E	C50101	Community-Based Correctional Facilities	\$91,885
F	C50105	Water System/Plant Improvements	\$7,023,767
G	C50114	Community Residential Program	\$3,753,473
H	C50136	General Building Renovations	\$120,000,000
I	TOTAL Adult Correctional Building Fund		\$182,673,125
			<u>\$181,923,125</u>
J	TOTAL ALL FUNDS		\$182,673,125
			<u>\$181,923,125</u>

COMMUNITY-BASED CORRECTIONAL FACILITIES

The amount reappropriated for the foregoing appropriation item C50101, Community-Based Correctional Facilities, is the unencumbered balance as of June 30, 2022, in appropriation item C50101, Community-Based Correctional Facilities, plus \$63,669. Prior to the expenditure of this appropriation, the Department of Rehabilitation and Correction shall certify to the Director of Budget and Management canceled encumbrances in the amount of at least \$63,669.

WATER SYSTEM/PLANT IMPROVEMENTS

The amount reappropriated for the foregoing appropriation item C50105, Water System/Plant

Improvements, is the unencumbered balance as of June 30, 2022, in appropriation item C50105, Water System/Plant Improvements, plus \$411,719. Prior to the expenditure of this appropriation, the Department of Rehabilitation and Correction shall certify to the Director of Budget and Management canceled encumbrances in the amount of at least \$411,719.

COMMUNITY RESIDENTIAL PROGRAM

The amount reappropriated for the foregoing appropriation item C50114, Community Residential Program, is the unencumbered balance as of June 30, 2022, in appropriation item C50114, Community Residential Program, plus \$41,657. Prior to the expenditure of this appropriation, the Department of Rehabilitation and Correction shall certify to the Director of Budget and Management canceled encumbrances in the amount of at least \$41,657.

GENERAL BUILDING RENOVATION

The amount reappropriated for the foregoing appropriation item C50136, General Building Renovation, is the unencumbered balance as of June 30, 2022, in appropriation item C50136, General Building Renovation, plus \$5,194,579. Prior to the expenditure of this appropriation, the Department of Rehabilitation and Correction shall certify to the Director of Budget and Management canceled encumbrances in the amount of at least \$5,194,579.

Sec. 229.20. LOCAL JAILS

The foregoing appropriation item C50100, Local Jails, shall be used for the construction and renovation of county jails. The Department of Rehabilitation and Correction shall designate the projects involving the construction and renovation of county jails.

The Department of Rehabilitation and Correction may review and approve the renovation and construction of projects for which funds are provided. The proceeds of any obligations authorized under this section shall not be applied to any such facilities that are not designated and approved by the Department of Rehabilitation and Correction.

The Department of Rehabilitation and Correction shall adopt guidelines to accept and review applications and designate projects. The guidelines shall require the county or counties to justify the need for the project and to comply with timelines for the submission of documentation pertaining to the project and project location.

In reviewing applications and designating projects, the Department of Rehabilitation and Correction shall prioritize applications and projects that:

- (1) Target county jails that the Department of Rehabilitation and Correction determines to have the greatest need for construction or renovation work;
- (2) Improve substantially the condition, safety and operational ability of the jail; and
- (3) Benefit jails that are, or will be, used by multiple counties.

A portion of the foregoing appropriation item C50100, Local Jails, shall be used to support the projects listed in this section, unless the amounts are released prior to June 30, 2022.

A	Project List	
B	Warren County Jail Intereceptor Center	\$750,000
C	Vinton County Justice Center	\$200,000
D	Logan County Jail	\$139,000
E	Holmes County Jail	\$100,000
F	Medina County Jail	\$100,000
G	Noble County Justice Center	\$100,000
H	Wyandot County Jail	\$100,000
I	Fayette County Adult Detention Center Sec. 237.10.	\$65,000

	1	2	3
A	FCC FACILITIES CONSTRUCTION COMMISSION		
B			Reappropriations
C	Capital Donations Fund (Fund 5A10)		
D	C230E2	Capital Donations	\$1,324,058
E	TOTAL Capital Donations Fund		\$1,324,058
F	Public School Building Fund (Fund 7021)		
G	C23001	Public School Buildings	\$3,598,634
H	C230W4	Community School Classroom Facilities Assistance	\$11,964,764
I	TOTAL Public School Building Fund		\$15,563,398

J	Administrative Building Fund (Fund 7026)		
K	C23016	Energy Conservation Projects	\$1,903,082
L	C230E3	Hazardous Substance Abatement	\$432,652
M	C230E5	State Agency Planning/Assessment	\$3,601,445
N	TOTAL Administrative Building Fund		\$5,937,179
O	Cultural and Sports Facilities Building Fund (Fund 7030)		
P	C23024	OHS - Statewide Site Exhibit Renovation	\$22,985
Q	C23028	OHS - Basic Renovations and Emergency Repairs	\$119,603
R	C23062	Village of Edinburg Veterans Memorial	\$35,000
S	C23066	Variety Theater	\$85,000
T	C23072	Madisonville Arts Center of Hamilton County	\$36,000
U	C230AB	Cleveland Music Hall	\$400,000
V	C230AE	Variety Theatre	\$250,000
W	C230AH	Longtown Clemens Farmstead Museum	\$90,000
X	C230BB	Golf Manor Volunteer Park Outdoor Amphitheater	\$45,000
Y	C230BL	Fairport Harbor Lighthouse Project	\$200,000
Z	C230BR	Amherst Historical Water Tower Project	\$40,000
AA	C230BV	Downtown Toledo Music Hall	\$400,000
AB	C230CH	Mt. Perry Scenic Railroad Structure Renovations	\$125,000
AC	C230CM	Waverly Old Children's Home Renovation	\$20,000
AD	C230CN	Garrettsville Buckeye Block Community Theatre	\$700,000
AE	C230D2	OHS - Grant Boyhood Home	\$1,126

AF	C230EC	Triumph of Flight	\$250,000
AG	C230ED	OHS - Historical Center/Ohio Village	\$144,178
AH	C230EF	Dayton Aviation Park	\$1,000,000
AI	C230EN	OHS - Collections Storage Facilities Expansion	\$13,866,174
AJ	C230FM	Cultural and Sports Facilities Projects	\$32,955,538
			<u>\$33,036,538</u>
AK	C230GE	Playhouse Square Connor Palace Theatre Renovations and Improvements	\$1,000,000
AL	C230J6	West Side Market Renovation	\$500,000
AM	C230J7	Cardinal Center	\$75,000
AN	C230K3	African-American Legacy Project	\$75,000
AO	C230L3	Harmony Project	\$300,000
AP	C230Q8	Stambaugh Auditorium	\$1,000,000
AQ	C230R5	Wright Company Factory Project	\$250,000
AR	C230R8	National Ceramic Museum and Heritage Center Renovation	\$100,000
AS	C230X8	Riverside Veterans Memorial	\$15,000
AT	C230Y6	Ashtabula Maritime and Surface Transportation Museum	\$100,000
AU	C230Z8	Brooklyn John Frey Park	\$90,000
AV	TOTAL Cultural and Sports Facilities Building Fund		\$54,290,604
AW	School Building Program Assistance Fund (Fund 7032)		
AX	C23002	School Building Program Assistance	\$424,290,897
AY	C23005	Exceptional Needs	\$2,436,145

AZ	C23010	Vocational Facilities Assistance Program	\$845,983
BA	C23011	Corrective Action Grants	\$4,207,841
BB	C23018	STEM Facility Assistance	\$6,000,000
BC	C23020	School Safety Grant Program	\$5,000,000
BD	TOTAL School Building Program Assistance Fund		\$442,780,866
BE	TOTAL ALL FUNDS		\$519,896,104

ENERGY CONSERVATION PROJECT

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

OHS - STATEWIDE SITE EXHIBIT RENOVATION

The amount reappropriated for the foregoing appropriation item C23024, OHS - Statewide Site Exhibit Renovation, is the unencumbered balance as of June 30, 2022, in appropriation item C23024, OHS - Statewide Site Exhibit Renovation, plus \$22,985. Prior to the expenditure of this appropriation, the Facilities Construction Commission shall certify to the Director of Budget and Management canceled encumbrances in the amount of at least \$22,985.

OHS - GRANT BOYHOOD HOME

The amount reappropriated for the foregoing appropriation item C230D2, OHS - Grant Boyhood Home, is the unencumbered balance as of June 30, 2022, in appropriation item C230D2, OHS - Grant Boyhood Home, plus \$1,126. Prior to the expenditure of this appropriation, the Facilities Construction Commission shall certify to the Director of Budget and Management canceled encumbrances in the amount of at least \$1,126.

STATE AGENCY PLANNING/ASSESSMENT

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.

Sec. 237.13. The amount reappropriated from the foregoing appropriation item C230FM, Cultural and Sports Facilities Projects, shall be equal to the amount of all projects specified in this section, unless the amounts are released prior to June 30, 2022, and shall include the unencumbered balance as of June 30, 2022, in appropriation items C23072, Madisonville Arts Center of Hamilton County, and C230BB, Golf Manor Volunteer Park Outdoor Amphitheater.

	1	2
A	Project List	
B	Rock and Roll Hall of Fame and Great Lakes Science Center	\$1,750,000
C	Cincinnati Art Museum Master Plan	\$1,400,000
D	Lima Rotary Stage and Park	\$1,250,000
E	Ohio Theatre Restoration	\$1,250,000
F	Cincinnati Ballet Center	\$1,000,000
G	Directing the Future: A New Stage for Cincinnati's National Theatre	\$1,000,000
H	Jeep Museum	\$1,000,000
I	Dayton Air Credit Union Ballpark	\$1,000,000
J	Northwood Community Recreation Center	\$1,000,000
K	Cleveland Museum of Art	\$750,000
L	Stan Hywet Hall & Gardens	\$750,000
M	World Heritage and Visitor Center	\$730,000
N	Ohio Aviation Hall of Fame	\$550,000
O	Carnes Center	\$500,000
P	BAYarts	\$500,000
Q	Columbus Historical Society Engine House #6	\$500,000
R	Flats East Bank Performance Stage	\$500,000
S	Louis Sullivan Building of Newark Restoration and Adaptive Reuse	\$489,000

T	Lake Erie Nature and Science Center Wildlife Gardens Education Project	\$450,000
U	Ariel Opera House Energy Efficiency and Safety Updates	\$400,000
V	Dublin North Market Bridge Park	\$350,000
W	Stambaugh Auditorium	\$350,000
X	Washington Court House Auditorium	\$325,000
Y	Midland Theatre Project	\$324,000
Z	Harveysburg First Free Black School	\$322,500
AA	Champaign County Historical Museum	\$300,000
AB	Barn at Stratford	\$300,000
AC	National Museum of the Great Lakes Expansion	\$300,000
AD	Willoughby Amphitheater	\$300,000
AE	Butler Institute of American Art	\$275,000
AF	Springfield Museum of Art Renovation	\$250,000
AG	O.P. Chaney/Historic Mill	\$250,000
AH	Norwalk Theater Rehabilitation Project	\$250,000
AI	Tam O'Shanter Renovations	\$250,000
AJ	Yoctangee Park Historic Armory	\$250,000
AK	Columbus Museum of Art Accessibility Upgrades	\$225,000
AL	Evendale Cultural Arts Center ADA Compliance	\$225,000
AM	Veterans Memorial Civic and Convention Center	\$200,000
AN	Ohio Valley Museum of Discovery	\$200,000

AO	Grove City Outdoor Cultural Arts Performance Facility	\$200,000
AP	Grove City Historical Society Renovations	\$200,000
AQ	South Point Community Center Update and Modernize	\$200,000
AR	Protect Our Bones: Critical Infrastructure Improvements at the Boonshoft Museum	\$200,000
AS	Warren Community Amphitheater Renovations	\$200,000
AT	Peoples Bank Theatre	\$200,000
AU	Buckeye Agricultural Museum and Education Center	\$194,538
AV	Historic Township Hall Relocation and Restoration	\$180,000
AW	Wright Factory Unit - Dayton	\$175,000
AX	African American Museum	\$150,000
AY	FRONT: MidTown Arts Campus	\$150,000
AZ	Karamu House Phase III	\$150,000
BA	Defiance Community Auditorium Renovation Project	\$150,000
BB	Invisible Gallery	\$150,000
BC	Madison Place Fire House Renovation	\$150,000
BD	Greenfield Historical Society Restoration Project	\$150,000
BE	Clearview Museum	\$150,000
BF	Akron Art Museum	\$150,000
BG	Baldwin-Buss House Restoration	\$150,000
BH	Unionville Tavern Improvements	\$125,000
BI	Williams County Fountain City Amphitheater	\$125,000

BJ	Lorain County Historical Society	\$112,000
BK	Wooster Amphitheater	\$100,000
BL	Maltz Museum of Jewish Heritage Reimagine Project	\$100,000
BM	North Royalton Memorial Park Amphitheater	\$100,000
BN	The Music Settlement Center for Innovation, Education, and Technology	\$100,000
BO	Minerva Park Amphitheater Restoration	\$100,000
BP	Rickenbacker Woods Museum	\$100,000
BQ	Covedale Center - Phase 6 Renovations	\$100,000
BR	Steubenville Grand Theater	\$100,000
BS	West Liberty Town Hall Opera House Community Center Restoration and Renovation	\$100,000
BT	Polish Cultural Center	\$100,000
BU	Battle of Buffington Island Civil War Battlefield Museum	\$100,000
BV	Meigs County Pioneer and Historical Society Renovations	\$100,000
BW	Twin City Opera House	\$100,000
BX	Gant Stadium Renovation	\$100,000
BY	Octagon House	\$100,000
BZ	Circleville Historic City Hall Improvements	\$100,000
CA	Pickaway County Historical Society Museum	\$100,000
CB	Camden Opera House Second Floor Renovation	\$100,000
CC	Southern Ohio War Memorial	\$100,000
CD	Levi Scofield Mansion Transformation	\$100,000

CE	El Mercado at La Villa Hispana Cultural Revitalization	\$100,000
CF	Mayfield Civic Center Theater Renovation	\$100,000
CG	Leesburg Historic B & O Rail Depot	\$100,000
CH	The Funk Music Hall of Fame and Exhibition Center	\$100,000
CI	Jacob Miller's Tavern Renovation	\$100,000
CJ	Stone Academy	\$92,000
CK	Morgan History Center Renovation	\$85,000
CL	Muirfield Dr. Kinetic Arts Project	\$75,000
CM	Convoy Opera House Facility Renovation	\$75,000
CN	Hune Covered Bridge Relocation	\$75,000
CO	Burnison Barn <u>Hardin County Historical Society Improvements</u>	\$64,000
CP	<u>Nancy and David Wolf Holocaust and Humanity Center</u>	<u>\$56,000</u>
CQ	Soap Box Derby Track Resurfacing and Sidewalks Additions and Upgrades	\$50,000
CR	Gaslight Theater	\$50,000
CS	Mausoleum Repair	\$50,000
CT	John S. Knight Convention Center	\$50,000
CU	G.A.R. Hall ADA Accessibility	\$50,000
CV	Wright Patterson Air Force Base Holocaust Museum	\$50,000
CW	Clark Gable Facility Improvements	\$50,000
CX	Darke County Art Trail Initiative	\$40,000
CY	Wendel Concert Stage	\$35,000

CZ	History of Weston, Historical Offerings	\$30,000
DA	<u>Evendale Cultural Arts Center</u>	<u>\$25,000</u>
DB	Heritage Farm Museum Improvement	\$25,000
DC	Piketon Liberty Memorial	\$25,000
DD	1872 German Furniture Factory Project	\$25,000
DE	Medina County and Brunswick Historical Societies Project/Wadsworth Historical Society	\$25,000
DF	Bucyrus Bicentennial Arch Project	\$25,000
DG	Fairborn Military Veterans Memorial	\$25,000
DH	Stained Glass Window Restoration for the Wapakoneta Museum	\$22,000
DI	Shelby House Museum	\$20,000
DJ	Jackson Center Museum Building Improvements	\$13,500
DK	Leipsic Recreation Center Improvements	\$7,500
DL	Jeromesville Totem Pole	\$3,000

SECTION 601.11. That existing Sections 219.10, 221.10, 221.13, 223.10, 223.15, 227.10, 229.10, 229.20, 237.10, and 237.13 of H.B. 597 of the 134th General Assembly are hereby repealed.

SECTION 709.01. ATTORNEY GENERAL NEW COLLECTION SYSTEM

The Attorney General New Collection System is a secure, end-to-end collections and recovery management system designed to collect and recover more debt, control costs, and stay compliant with state and federal regulations. The Attorney General may acquire and implement the system, including, but not limited to, the acquisition of the application hardware and software and the installation, implementation, and integration thereof, for the use of the Attorney General. The Attorney General may enter into lease-purchase agreements to finance, or refinance, the system. At the request of the Attorney General, the Director of Budget and Management shall make arrangements for the issuance of obligations, including fractionalized interests in public obligations as defined in division (N) of section 133.01 of the Revised Code, to finance the system, provided that not more than \$25,000,000 in proceeds of those obligations shall be raised for this purpose.

Lease payments contemplated in lease-purchase agreements entered into pursuant to the preceding paragraph, subject to lawful appropriations made by the General Assembly, shall be made solely from the Attorney General Claims Fund (Fund 4190).

SECTION 803.10. (A) The amendment by this act of sections 122.17, 3735.67, and 3735.671 of the Revised Code applies on and after the effective date of the amendment. Insofar as the amendment supports the actions taken, the amendment also applies to agreements entered into before that effective date, notwithstanding the applicable law previously in effect. Any agreement entered into before the effective date of the amendment shall be deemed to have been taken in conformity with the amendment.

(B) The amendment by this act of sections 5739.01 and 5739.02 of the Revised Code applies to sales made on or after January 1, 2022. If any person has remitted sales or use tax levied under Chapter 5739. or 5741. of the Revised Code with respect to a sale that is exempt under those chapters as amended by this act, and that was made on or after January 1, 2022, but before the effective date of the amendment by this act of sections 5739.01 and 5739.02 of the Revised Code, the vendor or consumer may apply to the Tax Commissioner for a refund, in accordance with section 5739.07 of the Revised Code, of the amount remitted. If a refund is granted to a vendor, the vendor shall pay the amount refunded to the consumer.

(C) The amendment by this act of sections 5751.01, 5751.052, and 5751.091 of the Revised Code applies to tax periods beginning on and after January 1, 2022.

SECTION 806.10. The items of law contained in this act, and their applications, are severable. If an item of law contained in this act, or if an application of an item of law contained in this act, is held invalid, the invalidity does not affect other items of law contained in this act and their applications that can be given effect without the invalid item or application.

SECTION 809.10. The provisions of this act in sections prefixed with section numbers in the 200s with the purpose of drawing money from the state treasury in payment of liabilities lawfully incurred under those sections, cease to have effect after June 30, 2024.

SECTION 812.10. LAWS AND REFERENDUM

Except as otherwise provided in this act, the amendment, enactment, or repeal by this act of a section of law is subject to the referendum under Ohio Constitution, Article II, Section 1c and therefore takes effect on the ninety-first day after this act is filed with the Secretary of State or, if a later effective date is specified below, on that date.

SECTION 812.20. Sections of this act prefixed with numbers in the 300s are exempt from the referendum under Ohio Constitution, Article II, Section 1d and therefore take effect immediately when this act becomes law.

SECTION 820.10. Section 3735.671 of the Revised Code is presented in this act as a composite of the section as amended by both H.B. 110 and S.B. 166 of the 134th General Assembly. 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 composite is the resulting version of the section in effect prior to the effective date of the section as presented in this act.

Speaker _____ *of the House of Representatives.*

President _____ *of the Senate.*

Passed _____, 20____

Approved _____, 20____

Governor.

The section numbering of law of a general and permanent nature is complete and in conformity with the Revised Code.

Director, Legislative Service Commission.

Filed in the office of the Secretary of State at Columbus, Ohio, on the ____ day of _____, A. D. 20 ____.

Secretary of State.

File No. _____ Effective Date _____