

**As Introduced**

**134th General Assembly  
Regular Session  
2021-2022**

**S. B. No. 340**

**Senators Schuring, Manning**

---

**A BILL**

To amend sections 3314.03, 3326.11, 5747.08, 1  
5747.98, and 6301.11 and to enact sections 2  
122.157, 122.158, 122.159, 3313.473, and 5747.82 3  
of the Revised Code to establish the Workforce 4  
Voucher Program, to terminate the provisions of 5  
the Voucher Program two years after the bill's 6  
effective date by repealing sections 122.157, 7  
122.158, and 3313.473 of the Revised Code on 8  
that date, to authorize tax credits for 9  
graduates of the Voucher Program, and to make an 10  
appropriation. 11

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

**Section 1.** That sections 3314.03, 3326.11, 5747.08, 12  
5747.98, and 6301.11 be amended and sections 122.157, 122.158, 13  
122.159, 3313.473, and 5747.82 of the Revised Code be enacted to 14  
read as follows: 15

**Sec. 122.157.** (A) As used in this section: 16

(1) "Eligible student" means a student who is enrolled in 17  
a public or private institution, who is pursuing a qualifying 18  
degree, certification, or license, and who meets the selection 19

criteria adopted by the department of development, as certified 20  
by the institution in which the student is enrolled. 21

(2) "In-demand job" means a job that is determined to be 22  
in demand in this state and its regions under section 6301.11 of 23  
the Revised Code. 24

(3) "Public or private institution" means any of the 25  
following: 26

(a) A state institution of higher education, as defined in 27  
section 3345.011 of the Revised Code; 28

(b) A private, nonprofit institution of higher education 29  
in this state holding a certificate of authorization pursuant to 30  
Chapter 1713. of the Revised Code; 31

(c) An Ohio technical center that provides adult technical 32  
education services as recognized by the chancellor of higher 33  
education. 34

(4) "Qualifying degree, certification, or license" means a 35  
degree, certification, or license that is required to qualify an 36  
individual for an in-demand job. 37

(B) The workforce voucher program is hereby established. 38  
Under the program, the director of development shall award 39  
vouchers to eligible students. The director shall disburse 40  
vouchers to eligible students at public or private institutions 41  
equally among five separate regions of the state (northeast, 42  
northwest, southeast, southwest, and central Ohio), as 43  
determined by the director. The director shall provide the 44  
department of education with a list of the institutions in each 45  
region for purposes of section 122.158 of the Revised Code. 46

(C) (1) A voucher shall be awarded to an eligible student 47

for the period of time the student takes to complete a 48  
qualifying degree, certification, or license. The maximum annual 49  
amount of a voucher that may be awarded to an eligible student 50  
shall be the lesser of five thousand dollars or seventy-five per 51  
cent of the cost of tuition during the academic year. The 52  
greatest portion of the voucher shall be distributed to the 53  
student as the student is completing the academic program and 54  
seeking an in-demand job. 55

(2) No public or private institution that enrolls a 56  
student using a voucher under the program shall use voucher 57  
moneys to underwrite a tuition increase imposed on students 58  
attending the institution. 59

(D) The director of development shall adopt rules 60  
regarding the operations of the voucher program, including all 61  
of the following: 62

(1) Application procedures; 63

(2) The method for selecting voucher recipients that shall 64  
include both of the following: 65

(a) An assessment of an applicant's need for financial 66  
aid, including sources of income and other financial aid the 67  
applicant has been awarded; 68

(b) An analysis of whether the degree, certification, or 69  
license that is being pursued by an applicant is a qualifying 70  
degree, certification, or license. 71

(3) Milestones that must be attained by a recipient to 72  
continue to receive a voucher under this section, including 73  
working for thirty to ninety days or participating in a 74  
cooperative or internship program in a workplace where the 75  
degree, certification, or license that is being pursued by the 76

<u>recipient is required for employment;</u>	77
<u>(4) Other requirements that must be completed by a</u>	78
<u>recipient, including both of the following:</u>	79
<u>(a) The completion of curriculum that includes skills</u>	80
<u>needed by employers;</u>	81
<u>(b) The completion of counseling regarding the proper</u>	82
<u>management of student loans and how to minimize the amount of</u>	83
<u>student loan debt.</u>	84
<u>(5) The method for determining how vouchers will be</u>	85
<u>distributed. The method shall require that the voucher be paid</u>	86
<u>on behalf of the recipient to the institution in which the</u>	87
<u>student is enrolled. The institution shall credit the voucher</u>	88
<u>amount to the recipient's account to be applied to tuition and</u>	89
<u>fees.</u>	90
<u>(6) Establishing a procedure for a public or private</u>	91
<u>institution that enrolls a student using a voucher under the</u>	92
<u>program to take disciplinary action, as determined by the</u>	93
<u>director, against a student who fails to continue in an academic</u>	94
<u>program leading to a qualifying degree, certification, or</u>	95
<u>license after receiving a voucher, including determining</u>	96
<u>appropriate reimbursements;</u>	97
<u>(7) Promotion of the program, which shall include</u>	98
<u>advertisements on different media formats, including radio,</u>	99
<u>television, and the internet.</u>	100
<u>(E) The director of development shall solicit proposals to</u>	101
<u>coordinate and conduct the promotion of the workforce voucher</u>	102
<u>program within a fifty-mile radius of each of the participating</u>	103
<u>public or private institutions, in each region of the state,</u>	104
<u>through a request for proposals. The director shall advertise</u>	105

the intent to request proposals in a newspaper of general 106  
circulation in the state once a week for two consecutive weeks 107  
before a date specified by the director as the date on which the 108  
director will begin accepting proposals. The notices shall 109  
contain a general description of the subject of the proposed 110  
agreement and the location where the request for proposals may 111  
be obtained. 112

The request for proposals shall include the following 113  
information: 114

(1) Instructions concerning the submission of proposals; 115

(2) Information regarding communications, including how to 116  
contact persons to whom questions concerning a proposal may be 117  
directed; 118

(3) A description of the performance criteria that will be 119  
used to evaluate a proposal; 120

(4) The relative importance of each evaluation criterion; 121

(5) Any terms or conditions of the proposed contract. 122

After the date specified for receiving proposals, the 123  
director shall evaluate submitted proposals. The director may 124  
discuss a respondent's proposal with that respondent to clarify 125  
or revise a proposal or the terms of the agreement. After 126  
reviewing the proposals, the director may enter into a written 127  
agreement with one of the respondents to administer the 128  
promotion of the program under division (E) of this section. 129

(F) The director of development shall do all of the 130  
following: 131

(1) Develop a system of metrics showing both of the 132  
following: 133

<u>(a) The total number of vouchers awarded to eligible</u>	134
<u>students;</u>	135
<u>(b) The number of voucher recipients who became employed</u>	136
<u>in an in-demand job during the twelve-month period following the</u>	137
<u>completion of a qualifying degree, certification, or license.</u>	138
<u>(2) Conduct a dynamic scoring of the taxes generated from</u>	139
<u>the in-demand jobs that voucher recipients became employed in as</u>	140
<u>described in division (G) (1) of this section;</u>	141
<u>(3) Perform a cost-benefit analysis comparing the costs of</u>	142
<u>the program against both of the following:</u>	143
<u>(a) The dynamic scoring of taxes generated described in</u>	144
<u>division (F) (2) of this section;</u>	145
<u>(b) The income generated by voucher recipients employed in</u>	146
<u>an in-demand job as described in division (F) (1) of this</u>	147
<u>section.</u>	148
<u>(4) Submit a report to the governor and the general</u>	149
<u>assembly, in accordance with section 101.68 of the Revised Code,</u>	150
<u>describing the results of the system of metrics, scoring, and</u>	151
<u>analysis required under division (F) of this section not later</u>	152
<u>than one year after the effective date of this section.</u>	153
<b><u>Sec. 122.158. (A) As used in this section, "public or</u></b>	154
<b><u>private institution" has the same meaning as in section 122.157</u></b>	155
<b><u>of the Revised Code.</u></b>	156
<u>(B) The director of development, in collaboration with the</u>	157
<u>department of education, shall develop guidance for the</u>	158
<u>promotion of the workforce voucher program by school counselors</u>	159
<u>under section 3313.473 of the Revised Code.</u>	160
<u>(C) Upon identification of the public or private</u>	161

institutions in each of the regions of the state determined 162  
under division (B) of section 122.157 of the Revised Code, the 163  
department of education shall submit a list to the director of 164  
development of all public and chartered nonpublic high schools 165  
within a fifty-mile radius of each institution on the list for 166  
purposes of organizing and promoting the voucher program in each 167  
of the five regions. 168

**Sec. 122.159.** (A) As used in this section, "eligible 169  
student" and "qualifying degree, certification, or license" have 170  
the same meanings as in section 122.157 of the Revised Code. 171

(B) Notwithstanding the future repeal of section 122.157 172  
of the Revised Code, as prescribed by Section 3 of S.B. \_\_\_\_\_ of 173  
the 134th general assembly, an eligible student who is awarded a 174  
voucher under the workforce voucher program, under section 175  
122.157 of the Revised Code, and who will not complete a 176  
qualifying degree, certification, or license prior to the 177  
effective date of the repeal of that section shall receive the 178  
remainder of the voucher in accordance with that section and the 179  
rules adopted under it until the student earns a qualifying 180  
degree, certification, or license. However, the director of 181  
development shall not award any new first-time vouchers under 182  
that section on or after the effective date of the repeal of 183  
that section. 184

**Sec. 3313.473.** Each public high school shall require its 185  
school counselors to inform all eleventh grade students enrolled 186  
in the school each year about the workforce voucher program 187  
established under section 122.157 of the Revised Code and to 188  
promote the program in accordance with the guidance developed 189  
under section 122.158 of the Revised Code. 190

The department of education annually shall notify each 191

<u>public high school of the requirements of this section.</u>	192
<b>Sec. 3314.03.</b> A copy of every contract entered into under	193
this section shall be filed with the superintendent of public	194
instruction. The department of education shall make available on	195
its web site a copy of every approved, executed contract filed	196
with the superintendent under this section.	197
(A) Each contract entered into between a sponsor and the	198
governing authority of a community school shall specify the	199
following:	200
(1) That the school shall be established as either of the	201
following:	202
(a) A nonprofit corporation established under Chapter	203
1702. of the Revised Code, if established prior to April 8,	204
2003;	205
(b) A public benefit corporation established under Chapter	206
1702. of the Revised Code, if established after April 8, 2003.	207
(2) The education program of the school, including the	208
school's mission, the characteristics of the students the school	209
is expected to attract, the ages and grades of students, and the	210
focus of the curriculum;	211
(3) The academic goals to be achieved and the method of	212
measurement that will be used to determine progress toward those	213
goals, which shall include the statewide achievement	214
assessments;	215
(4) Performance standards, including but not limited to	216
all applicable report card measures set forth in section 3302.03	217
or 3314.017 of the Revised Code, by which the success of the	218
school will be evaluated by the sponsor;	219



(5) The admission standards of section 3314.06 of the Revised Code and, if applicable, section 3314.061 of the Revised Code;	220 221 222
(6) (a) Dismissal procedures;	223
(b) A requirement that the governing authority adopt an attendance policy that includes a procedure for automatically withdrawing a student from the school if the student without a legitimate excuse fails to participate in seventy-two consecutive hours of the learning opportunities offered to the student.	224 225 226 227 228 229
(7) The ways by which the school will achieve racial and ethnic balance reflective of the community it serves;	230 231
(8) Requirements for financial audits by the auditor of state. The contract shall require financial records of the school to be maintained in the same manner as are financial records of school districts, pursuant to rules of the auditor of state. Audits shall be conducted in accordance with section 117.10 of the Revised Code.	232 233 234 235 236 237
(9) An addendum to the contract outlining the facilities to be used that contains at least the following information:	238 239
(a) A detailed description of each facility used for instructional purposes;	240 241
(b) The annual costs associated with leasing each facility that are paid by or on behalf of the school;	242 243
(c) The annual mortgage principal and interest payments that are paid by the school;	244 245
(d) The name of the lender or landlord, identified as such, and the lender's or landlord's relationship to the	246 247

operator, if any.	248
(10) Qualifications of teachers, including a requirement	249
that the school's classroom teachers be licensed in accordance	250
with sections 3319.22 to 3319.31 of the Revised Code, except	251
that a community school may engage noncertificated persons to	252
teach up to twelve hours or forty hours per week pursuant to	253
section 3319.301 of the Revised Code.	254
(11) That the school will comply with the following	255
requirements:	256
(a) The school will provide learning opportunities to a	257
minimum of twenty-five students for a minimum of nine hundred	258
twenty hours per school year.	259
(b) The governing authority will purchase liability	260
insurance, or otherwise provide for the potential liability of	261
the school.	262
(c) The school will be nonsectarian in its programs,	263
admission policies, employment practices, and all other	264
operations, and will not be operated by a sectarian school or	265
religious institution.	266
(d) The school will comply with sections 9.90, 9.91,	267
109.65, 121.22, 149.43, 2151.357, 2151.421, 2313.19, 3301.0710,	268
3301.0711, 3301.0712, 3301.0715, 3301.0729, 3301.948, 3302.037,	269
3313.472, <u>3313.473</u> , 3313.50, 3313.539, 3313.5310, 3313.608,	270
3313.609, 3313.6012, 3313.6013, 3313.6014, 3313.6015, 3313.6020,	271
3313.6024, 3313.6025, 3313.6026, 3313.643, 3313.648, 3313.6411,	272
3313.66, 3313.661, 3313.662, 3313.666, 3313.667, 3313.668,	273
3313.669, 3313.6610, 3313.67, 3313.671, 3313.672, 3313.673,	274
3313.69, 3313.71, 3313.716, 3313.718, 3313.719, 3313.7112,	275
3313.721, 3313.80, 3313.814, 3313.816, 3313.817, 3313.818,	276

3313.86, 3313.89, 3313.96, 3319.073, 3319.077, 3319.078, 277  
3319.238, 3319.318, 3319.321, 3319.39, 3319.391, 3319.393, 278  
3319.41, 3319.46, 3320.01, 3320.02, 3320.03, 3321.01, 3321.041, 279  
3321.13, 3321.14, 3321.141, 3321.17, 3321.18, 3321.19, 3323.251, 280  
3327.10, 4111.17, 4113.52, 5502.262, and 5705.391 and Chapters 281  
117., 1347., 2744., 3365., 3742., 4112., 4123., 4141., and 4167. 282  
of the Revised Code as if it were a school district and will 283  
comply with section 3301.0714 of the Revised Code in the manner 284  
specified in section 3314.17 of the Revised Code. 285

(e) The school shall comply with Chapter 102. and section 286  
2921.42 of the Revised Code. 287

(f) The school will comply with sections 3313.61, 288  
3313.611, 3313.614, 3313.617, 3313.618, and 3313.6114 of the 289  
Revised Code, except that for students who enter ninth grade for 290  
the first time before July 1, 2010, the requirement in sections 291  
3313.61 and 3313.611 of the Revised Code that a person must 292  
successfully complete the curriculum in any high school prior to 293  
receiving a high school diploma may be met by completing the 294  
curriculum adopted by the governing authority of the community 295  
school rather than the curriculum specified in Title XXXIII of 296  
the Revised Code or any rules of the state board of education. 297  
Beginning with students who enter ninth grade for the first time 298  
on or after July 1, 2010, the requirement in sections 3313.61 299  
and 3313.611 of the Revised Code that a person must successfully 300  
complete the curriculum of a high school prior to receiving a 301  
high school diploma shall be met by completing the requirements 302  
prescribed in section 3313.6027 and division (C) of section 303  
3313.603 of the Revised Code, unless the person qualifies under 304  
division (D) or (F) of that section. Each school shall comply 305  
with the plan for awarding high school credit based on 306  
demonstration of subject area competency, and beginning with the 307

2017-2018 school year, with the updated plan that permits 308  
students enrolled in seventh and eighth grade to meet curriculum 309  
requirements based on subject area competency adopted by the 310  
state board of education under divisions (J) (1) and (2) of 311  
section 3313.603 of the Revised Code. Beginning with the 2018- 312  
2019 school year, the school shall comply with the framework for 313  
granting units of high school credit to students who demonstrate 314  
subject area competency through work-based learning experiences, 315  
internships, or cooperative education developed by the 316  
department under division (J) (3) of section 3313.603 of the 317  
Revised Code. 318

(g) The school governing authority will submit within four 319  
months after the end of each school year a report of its 320  
activities and progress in meeting the goals and standards of 321  
divisions (A) (3) and (4) of this section and its financial 322  
status to the sponsor and the parents of all students enrolled 323  
in the school. 324

(h) The school, unless it is an internet- or computer- 325  
based community school, will comply with section 3313.801 of the 326  
Revised Code as if it were a school district. 327

(i) If the school is the recipient of moneys from a grant 328  
awarded under the federal race to the top program, Division (A), 329  
Title XIV, Sections 14005 and 14006 of the "American Recovery 330  
and Reinvestment Act of 2009," Pub. L. No. 111-5, 123 Stat. 115, 331  
the school will pay teachers based upon performance in 332  
accordance with section 3317.141 and will comply with section 333  
3319.111 of the Revised Code as if it were a school district. 334

(j) If the school operates a preschool program that is 335  
licensed by the department of education under sections 3301.52 336  
to 3301.59 of the Revised Code, the school shall comply with 337

sections 3301.50 to 3301.59 of the Revised Code and the minimum 338  
standards for preschool programs prescribed in rules adopted by 339  
the state board under section 3301.53 of the Revised Code. 340

(k) The school will comply with sections 3313.6021 and 341  
3313.6023 of the Revised Code as if it were a school district 342  
unless it is either of the following: 343

(i) An internet- or computer-based community school; 344

(ii) A community school in which a majority of the 345  
enrolled students are children with disabilities as described in 346  
division (A) (4) (b) of section 3314.35 of the Revised Code. 347

(l) The school will comply with section 3321.191 of the 348  
Revised Code, unless it is an internet- or computer-based 349  
community school that is subject to section 3314.261 of the 350  
Revised Code. 351

(12) Arrangements for providing health and other benefits 352  
to employees; 353

(13) The length of the contract, which shall begin at the 354  
beginning of an academic year. No contract shall exceed five 355  
years unless such contract has been renewed pursuant to division 356  
(E) of this section. 357

(14) The governing authority of the school, which shall be 358  
responsible for carrying out the provisions of the contract; 359

(15) A financial plan detailing an estimated school budget 360  
for each year of the period of the contract and specifying the 361  
total estimated per pupil expenditure amount for each such year. 362

(16) Requirements and procedures regarding the disposition 363  
of employees of the school in the event the contract is 364  
terminated or not renewed pursuant to section 3314.07 of the 365

Revised Code;	366
(17) Whether the school is to be created by converting all	367
or part of an existing public school or educational service	368
center building or is to be a new start-up school, and if it is	369
a converted public school or service center building,	370
specification of any duties or responsibilities of an employer	371
that the board of education or service center governing board	372
that operated the school or building before conversion is	373
delegating to the governing authority of the community school	374
with respect to all or any specified group of employees provided	375
the delegation is not prohibited by a collective bargaining	376
agreement applicable to such employees;	377
(18) Provisions establishing procedures for resolving	378
disputes or differences of opinion between the sponsor and the	379
governing authority of the community school;	380
(19) A provision requiring the governing authority to	381
adopt a policy regarding the admission of students who reside	382
outside the district in which the school is located. That policy	383
shall comply with the admissions procedures specified in	384
sections 3314.06 and 3314.061 of the Revised Code and, at the	385
sole discretion of the authority, shall do one of the following:	386
(a) Prohibit the enrollment of students who reside outside	387
the district in which the school is located;	388
(b) Permit the enrollment of students who reside in	389
districts adjacent to the district in which the school is	390
located;	391
(c) Permit the enrollment of students who reside in any	392
other district in the state.	393
(20) A provision recognizing the authority of the	394

department of education to take over the sponsorship of the 395  
school in accordance with the provisions of division (C) of 396  
section 3314.015 of the Revised Code; 397

(21) A provision recognizing the sponsor's authority to 398  
assume the operation of a school under the conditions specified 399  
in division (B) of section 3314.073 of the Revised Code; 400

(22) A provision recognizing both of the following: 401

(a) The authority of public health and safety officials to 402  
inspect the facilities of the school and to order the facilities 403  
closed if those officials find that the facilities are not in 404  
compliance with health and safety laws and regulations; 405

(b) The authority of the department of education as the 406  
community school oversight body to suspend the operation of the 407  
school under section 3314.072 of the Revised Code if the 408  
department has evidence of conditions or violations of law at 409  
the school that pose an imminent danger to the health and safety 410  
of the school's students and employees and the sponsor refuses 411  
to take such action. 412

(23) A description of the learning opportunities that will 413  
be offered to students including both classroom-based and non- 414  
classroom-based learning opportunities that is in compliance 415  
with criteria for student participation established by the 416  
department under division (H) (2) of section 3314.08 of the 417  
Revised Code; 418

(24) The school will comply with sections 3302.04 and 419  
3302.041 of the Revised Code, except that any action required to 420  
be taken by a school district pursuant to those sections shall 421  
be taken by the sponsor of the school. However, the sponsor 422  
shall not be required to take any action described in division 423

(F) of section 3302.04 of the Revised Code. 424

(25) Beginning in the 2006-2007 school year, the school 425  
will open for operation not later than the thirtieth day of 426  
September each school year, unless the mission of the school as 427  
specified under division (A) (2) of this section is solely to 428  
serve dropouts. In its initial year of operation, if the school 429  
fails to open by the thirtieth day of September, or within one 430  
year after the adoption of the contract pursuant to division (D) 431  
of section 3314.02 of the Revised Code if the mission of the 432  
school is solely to serve dropouts, the contract shall be void. 433

(26) Whether the school's governing authority is planning 434  
to seek designation for the school as a STEM school equivalent 435  
under section 3326.032 of the Revised Code; 436

(27) That the school's attendance and participation 437  
policies will be available for public inspection; 438

(28) That the school's attendance and participation 439  
records shall be made available to the department of education, 440  
auditor of state, and school's sponsor to the extent permitted 441  
under and in accordance with the "Family Educational Rights and 442  
Privacy Act of 1974," 88 Stat. 571, 20 U.S.C. 1232g, as amended, 443  
and any regulations promulgated under that act, and section 444  
3319.321 of the Revised Code; 445

(29) If a school operates using the blended learning 446  
model, as defined in section 3301.079 of the Revised Code, all 447  
of the following information: 448

(a) An indication of what blended learning model or models 449  
will be used; 450

(b) A description of how student instructional needs will 451  
be determined and documented; 452



(c) The method to be used for determining competency,	453
granting credit, and promoting students to a higher grade level;	454
(d) The school's attendance requirements, including how	455
the school will document participation in learning	456
opportunities;	457
(e) A statement describing how student progress will be	458
monitored;	459
(f) A statement describing how private student data will	460
be protected;	461
(g) A description of the professional development	462
activities that will be offered to teachers.	463
(30) A provision requiring that all moneys the school's	464
operator loans to the school, including facilities loans or cash	465
flow assistance, must be accounted for, documented, and bear	466
interest at a fair market rate;	467
(31) A provision requiring that, if the governing	468
authority contracts with an attorney, accountant, or entity	469
specializing in audits, the attorney, accountant, or entity	470
shall be independent from the operator with which the school has	471
contracted.	472
(32) A provision requiring the governing authority to	473
adopt an enrollment and attendance policy that requires a	474
student's parent to notify the community school in which the	475
student is enrolled when there is a change in the location of	476
the parent's or student's primary residence.	477
(33) A provision requiring the governing authority to	478
adopt a student residence and address verification policy for	479
students enrolling in or attending the school.	480

(B) The community school shall also submit to the sponsor 481  
a comprehensive plan for the school. The plan shall specify the 482  
following: 483

(1) The process by which the governing authority of the 484  
school will be selected in the future; 485

(2) The management and administration of the school; 486

(3) If the community school is a currently existing public 487  
school or educational service center building, alternative 488  
arrangements for current public school students who choose not 489  
to attend the converted school and for teachers who choose not 490  
to teach in the school or building after conversion; 491

(4) The instructional program and educational philosophy 492  
of the school; 493

(5) Internal financial controls. 494

When submitting the plan under this division, the school 495  
shall also submit copies of all policies and procedures 496  
regarding internal financial controls adopted by the governing 497  
authority of the school. 498

(C) A contract entered into under section 3314.02 of the 499  
Revised Code between a sponsor and the governing authority of a 500  
community school may provide for the community school governing 501  
authority to make payments to the sponsor, which is hereby 502  
authorized to receive such payments as set forth in the contract 503  
between the governing authority and the sponsor. The total 504  
amount of such payments for monitoring, oversight, and technical 505  
assistance of the school shall not exceed three per cent of the 506  
total amount of payments for operating expenses that the school 507  
receives from the state. 508

(D) The contract shall specify the duties of the sponsor	509
which shall be in accordance with the written agreement entered	510
into with the department of education under division (B) of	511
section 3314.015 of the Revised Code and shall include the	512
following:	513
(1) Monitor the community school's compliance with all	514
laws applicable to the school and with the terms of the	515
contract;	516
(2) Monitor and evaluate the academic and fiscal	517
performance and the organization and operation of the community	518
school on at least an annual basis;	519
(3) Report on an annual basis the results of the	520
evaluation conducted under division (D) (2) of this section to	521
the department of education and to the parents of students	522
enrolled in the community school;	523
(4) Provide technical assistance to the community school	524
in complying with laws applicable to the school and terms of the	525
contract;	526
(5) Take steps to intervene in the school's operation to	527
correct problems in the school's overall performance, declare	528
the school to be on probationary status pursuant to section	529
3314.073 of the Revised Code, suspend the operation of the	530
school pursuant to section 3314.072 of the Revised Code, or	531
terminate the contract of the school pursuant to section 3314.07	532
of the Revised Code as determined necessary by the sponsor;	533
(6) Have in place a plan of action to be undertaken in the	534
event the community school experiences financial difficulties or	535
closes prior to the end of a school year.	536
(E) Upon the expiration of a contract entered into under	537

this section, the sponsor of a community school may, with the 538  
approval of the governing authority of the school, renew that 539  
contract for a period of time determined by the sponsor, but not 540  
ending earlier than the end of any school year, if the sponsor 541  
finds that the school's compliance with applicable laws and 542  
terms of the contract and the school's progress in meeting the 543  
academic goals prescribed in the contract have been 544  
satisfactory. Any contract that is renewed under this division 545  
remains subject to the provisions of sections 3314.07, 3314.072, 546  
and 3314.073 of the Revised Code. 547

(F) If a community school fails to open for operation 548  
within one year after the contract entered into under this 549  
section is adopted pursuant to division (D) of section 3314.02 550  
of the Revised Code or permanently closes prior to the 551  
expiration of the contract, the contract shall be void and the 552  
school shall not enter into a contract with any other sponsor. A 553  
school shall not be considered permanently closed because the 554  
operations of the school have been suspended pursuant to section 555  
3314.072 of the Revised Code. 556

**Sec. 3326.11.** Each science, technology, engineering, and 557  
mathematics school established under this chapter and its 558  
governing body shall comply with sections 9.90, 9.91, 109.65, 559  
121.22, 149.43, 2151.357, 2151.421, 2313.19, 2921.42, 2921.43, 560  
3301.0714, 3301.0715, 3301.0729, 3301.948, 3302.037, 3313.14, 561  
3313.15, 3313.16, 3313.18, 3313.201, 3313.26, 3313.472, 562  
3313.473, 3313.48, 3313.481, 3313.482, 3313.50, 3313.539, 563  
3313.5310, 3313.608, 3313.6012, 3313.6013, 3313.6014, 3313.6015, 564  
3313.6020, 3313.6021, 3313.6024, 3313.6025, 3313.6026, 3313.61, 565  
3313.611, 3313.614, 3313.615, 3313.617, 3313.618, 3313.6114, 566  
3313.643, 3313.648, 3313.6411, 3313.66, 3313.661, 3313.662, 567  
3313.666, 3313.667, 3313.668, 3313.669, 3313.6610, 3313.67, 568

3313.671, 3313.672, 3313.673, 3313.69, 3313.71, 3313.716, 569  
3313.718, 3313.719, 3313.7112, 3313.721, 3313.80, 3313.801, 570  
3313.814, 3313.816, 3313.817, 3313.818, 3313.86, 3313.89, 571  
3313.96, 3319.073, 3319.077, 3319.078, 3319.21, 3319.238, 572  
3319.318, 3319.32, 3319.321, 3319.35, 3319.39, 3319.391, 573  
3319.393, 3319.41, 3319.45, 3319.46, 3320.01, 3320.02, 3320.03, 574  
3321.01, 3321.041, 3321.05, 3321.13, 3321.14, 3321.141, 3321.17, 575  
3321.18, 3321.19, 3321.191, 3323.251, 3327.10, 4111.17, 4113.52, 576  
5502.262, and 5705.391 and Chapters 102., 117., 1347., 2744., 577  
3307., 3309., 3365., 3742., 4112., 4123., 4141., and 4167. of 578  
the Revised Code as if it were a school district. 579

**Sec. 5747.08.** An annual return with respect to the tax 580  
imposed by section 5747.02 of the Revised Code and each tax 581  
imposed under Chapter 5748. of the Revised Code shall be made by 582  
every taxpayer for any taxable year for which the taxpayer is 583  
liable for the tax imposed by that section or under that 584  
chapter, unless the total credits allowed under division (E) of 585  
section 5747.05 and divisions (F) and (G) of section 5747.055 of 586  
the Revised Code for the year are equal to or exceed the tax 587  
imposed by section 5747.02 of the Revised Code, in which case no 588  
return shall be required unless the taxpayer is liable for a tax 589  
imposed pursuant to Chapter 5748. of the Revised Code. 590

(A) If an individual is deceased, any return or notice 591  
required of that individual under this chapter shall be made and 592  
filed by that decedent's executor, administrator, or other 593  
person charged with the property of that decedent. 594

(B) If an individual is unable to make a return or notice 595  
required by this chapter, the return or notice required of that 596  
individual shall be made and filed by the individual's duly 597  
authorized agent, guardian, conservator, fiduciary, or other 598

person charged with the care of the person or property of that 599  
individual. 600

(C) Returns or notices required of an estate or a trust 601  
shall be made and filed by the fiduciary of the estate or trust. 602

(D) (1) (a) Except as otherwise provided in division (D) (1) 603  
(b) of this section, any pass-through entity may file a single 604  
return on behalf of one or more of the entity's investors other 605  
than an investor that is a person subject to the tax imposed 606  
under section 5733.06 of the Revised Code. The single return 607  
shall set forth the name, address, and social security number or 608  
other identifying number of each of those pass-through entity 609  
investors and shall indicate the distributive share of each of 610  
those pass-through entity investor's income taxable in this 611  
state in accordance with sections 5747.20 to 5747.231 of the 612  
Revised Code. Such pass-through entity investors for whom the 613  
pass-through entity elects to file a single return are not 614  
entitled to the exemption or credit provided for by sections 615  
5747.02 and 5747.022 of the Revised Code; shall calculate the 616  
tax before business credits at the highest rate of tax set forth 617  
in section 5747.02 of the Revised Code for the taxable year for 618  
which the return is filed; and are entitled to only their 619  
distributive share of the business credits as defined in 620  
division (D) (2) of this section. A single check drawn by the 621  
pass-through entity shall accompany the return in full payment 622  
of the tax due, as shown on the single return, for such 623  
investors, other than investors who are persons subject to the 624  
tax imposed under section 5733.06 of the Revised Code. 625

(b) (i) A pass-through entity shall not include in such a 626  
single return any investor that is a trust to the extent that 627  
any direct or indirect current, future, or contingent 628

beneficiary of the trust is a person subject to the tax imposed 629  
under section 5733.06 of the Revised Code. 630

(ii) A pass-through entity shall not include in such a 631  
single return any investor that is itself a pass-through entity 632  
to the extent that any direct or indirect investor in the second 633  
pass-through entity is a person subject to the tax imposed under 634  
section 5733.06 of the Revised Code. 635

(c) Nothing in division (D) of this section precludes the 636  
tax commissioner from requiring such investors to file the 637  
return and make the payment of taxes and related interest, 638  
penalty, and interest penalty required by this section or 639  
section 5747.02, 5747.09, or 5747.15 of the Revised Code. 640  
Nothing in division (D) of this section precludes such an 641  
investor from filing the annual return under this section, 642  
utilizing the refundable credit equal to the investor's 643  
proportionate share of the tax paid by the pass-through entity 644  
on behalf of the investor under division (I) of this section, 645  
and making the payment of taxes imposed under section 5747.02 of 646  
the Revised Code. Nothing in division (D) of this section shall 647  
be construed to provide to such an investor or pass-through 648  
entity any additional deduction or credit, other than the credit 649  
provided by division (I) of this section, solely on account of 650  
the entity's filing a return in accordance with this section. 651  
Such a pass-through entity also shall make the filing and 652  
payment of estimated taxes on behalf of the pass-through entity 653  
investors other than an investor that is a person subject to the 654  
tax imposed under section 5733.06 of the Revised Code. 655

(2) For the purposes of this section, "business credits" 656  
means the credits listed in section 5747.98 of the Revised Code 657  
excluding the following credits: 658

(a) The retirement income credit under division (B) of section 5747.055 of the Revised Code;	659 660
(b) The senior citizen credit under division (F) of section 5747.055 of the Revised Code;	661 662
(c) The lump sum distribution credit under division (G) of section 5747.055 of the Revised Code;	663 664
(d) The dependent care credit under section 5747.054 of the Revised Code;	665 666
(e) The lump sum retirement income credit under division (C) of section 5747.055 of the Revised Code;	667 668
(f) The lump sum retirement income credit under division (D) of section 5747.055 of the Revised Code;	669 670
(g) The lump sum retirement income credit under division (E) of section 5747.055 of the Revised Code;	671 672
(h) The credit for displaced workers who pay for job training under section 5747.27 of the Revised Code;	673 674
(i) The twenty-dollar personal exemption credit under section 5747.022 of the Revised Code;	675 676
(j) The joint filing credit under division (E) of section 5747.05 of the Revised Code;	677 678
(k) The nonresident credit under division (A) of section 5747.05 of the Revised Code;	679 680
(l) The credit for a resident's out-of-state income under division (B) of section 5747.05 of the Revised Code;	681 682
(m) The earned income tax credit under section 5747.71 of the Revised Code;	683 684



(n) The lead abatement credit under section 5747.26 of the Revised Code;	685 686
(o) The credit for education expenses under section 5747.72 of the Revised Code;	687 688
(p) The credit for tuition paid to a nonchartered nonpublic school under section 5747.75 of the Revised Code;	689 690
<u>(q) The credit for student loan payments made by a graduate of the workforce voucher program under section 5747.82 of the Revised Code.</u>	691 692 693
(3) The election provided for under division (D) of this section applies only to the taxable year for which the election is made by the pass-through entity. Unless the tax commissioner provides otherwise, this election, once made, is binding and irrevocable for the taxable year for which the election is made. Nothing in this division shall be construed to provide for any deduction or credit that would not be allowable if a nonresident pass-through entity investor were to file an annual return.	694 695 696 697 698 699 700 701
(4) If a pass-through entity makes the election provided for under division (D) of this section, the pass-through entity shall be liable for any additional taxes, interest, interest penalty, or penalties imposed by this chapter if the tax commissioner finds that the single return does not reflect the correct tax due by the pass-through entity investors covered by that return. Nothing in this division shall be construed to limit or alter the liability, if any, imposed on pass-through entity investors for unpaid or underpaid taxes, interest, interest penalty, or penalties as a result of the pass-through entity's making the election provided for under division (D) of this section. For the purposes of division (D) of this section,	702 703 704 705 706 707 708 709 710 711 712 713

"correct tax due" means the tax that would have been paid by the 714  
pass-through entity had the single return been filed in a manner 715  
reflecting the commissioner's findings. Nothing in division (D) 716  
of this section shall be construed to make or hold a pass- 717  
through entity liable for tax attributable to a pass-through 718  
entity investor's income from a source other than the pass- 719  
through entity electing to file the single return. 720

(E) If a husband and wife file a joint federal income tax 721  
return for a taxable year, they shall file a joint return under 722  
this section for that taxable year, and their liabilities are 723  
joint and several, but, if the federal income tax liability of 724  
either spouse is determined on a separate federal income tax 725  
return, they shall file separate returns under this section. 726

If either spouse is not required to file a federal income 727  
tax return and either or both are required to file a return 728  
pursuant to this chapter, they may elect to file separate or 729  
joint returns, and, pursuant to that election, their liabilities 730  
are separate or joint and several. If a husband and wife file 731  
separate returns pursuant to this chapter, each must claim the 732  
taxpayer's own exemption, but not both, as authorized under 733  
section 5747.02 of the Revised Code on the taxpayer's own 734  
return. 735

(F) Each return or notice required to be filed under this 736  
section shall contain the signature of the taxpayer or the 737  
taxpayer's duly authorized agent and of the person who prepared 738  
the return for the taxpayer, and shall include the taxpayer's 739  
social security number. Each return shall be verified by a 740  
declaration under the penalties of perjury. The tax commissioner 741  
shall prescribe the form that the signature and declaration 742  
shall take. 743

(G) Each return or notice required to be filed under this 744  
section shall be made and filed as required by section 5747.04 745  
of the Revised Code, on or before the fifteenth day of April of 746  
each year, on forms that the tax commissioner shall prescribe, 747  
together with remittance made payable to the treasurer of state 748  
in the combined amount of the state and all school district 749  
income taxes shown to be due on the form. 750

Upon good cause shown, the commissioner may extend the 751  
period for filing any notice or return required to be filed 752  
under this section and may adopt rules relating to extensions. 753  
If the extension results in an extension of time for the payment 754  
of any state or school district income tax liability with 755  
respect to which the return is filed, the taxpayer shall pay at 756  
the time the tax liability is paid an amount of interest 757  
computed at the rate per annum prescribed by section 5703.47 of 758  
the Revised Code on that liability from the time that payment is 759  
due without extension to the time of actual payment. Except as 760  
provided in section 5747.132 of the Revised Code, in addition to 761  
all other interest charges and penalties, all taxes imposed 762  
under this chapter or Chapter 5748. of the Revised Code and 763  
remaining unpaid after they become due, except combined amounts 764  
due of one dollar or less, bear interest at the rate per annum 765  
prescribed by section 5703.47 of the Revised Code until paid or 766  
until the day an assessment is issued under section 5747.13 of 767  
the Revised Code, whichever occurs first. 768

If the commissioner considers it necessary in order to 769  
ensure the payment of the tax imposed by section 5747.02 of the 770  
Revised Code or any tax imposed under Chapter 5748. of the 771  
Revised Code, the commissioner may require returns and payments 772  
to be made otherwise than as provided in this section. 773

To the extent that any provision in this division 774  
conflicts with any provision in section 5747.026 of the Revised 775  
Code, the provision in that section prevails. 776

(H) The amounts withheld pursuant to section 5747.06, 777  
5747.062, 5747.063, 5747.064, 5747.065, or 5747.071 of the 778  
Revised Code shall be allowed to the ultimate recipient of the 779  
income as credits against payment of the appropriate taxes 780  
imposed on the ultimate recipient by section 5747.02 and under 781  
Chapter 5748. of the Revised Code. As used in this division, 782  
"ultimate recipient" means the person who is required to report 783  
income from which amounts are withheld pursuant to section 784  
5747.06, 5747.062, 5747.063, 5747.064, 5747.065, or 5747.071 of 785  
the Revised Code on the annual return required to be filed under 786  
this section. 787

(I) If a pass-through entity elects to file a single 788  
return under division (D) of this section and if any investor is 789  
required to file the annual return and make the payment of taxes 790  
required by this chapter on account of the investor's other 791  
income that is not included in a single return filed by a pass- 792  
through entity or any other investor elects to file the annual 793  
return, the investor is entitled to a refundable credit equal to 794  
the investor's proportionate share of the tax paid by the pass- 795  
through entity on behalf of the investor. The investor shall 796  
claim the credit for the investor's taxable year in which or 797  
with which ends the taxable year of the pass-through entity. 798  
Nothing in this chapter shall be construed to allow any credit 799  
provided in this chapter to be claimed more than once. For the 800  
purpose of computing any interest, penalty, or interest penalty, 801  
the investor shall be deemed to have paid the refundable credit 802  
provided by this division on the day that the pass-through 803  
entity paid the estimated tax or the tax giving rise to the 804

credit. 805

(J) The tax commissioner shall ensure that each return 806  
required to be filed under this section includes a box that the 807  
taxpayer may check to authorize a paid tax preparer who prepared 808  
the return to communicate with the department of taxation about 809  
matters pertaining to the return. The return or instructions 810  
accompanying the return shall indicate that by checking the box 811  
the taxpayer authorizes the department of taxation to contact 812  
the preparer concerning questions that arise during the 813  
processing of the return and authorizes the preparer only to 814  
provide the department with information that is missing from the 815  
return, to contact the department for information about the 816  
processing of the return or the status of the taxpayer's refund 817  
or payments, and to respond to notices about mathematical 818  
errors, offsets, or return preparation that the taxpayer has 819  
received from the department and has shown to the preparer. 820

(K) The tax commissioner shall permit individual taxpayers 821  
to instruct the department of taxation to cause any refund of 822  
overpaid taxes to be deposited directly into a checking account, 823  
savings account, or an individual retirement account or 824  
individual retirement annuity, or preexisting college savings 825  
plan or program account offered by the Ohio tuition trust 826  
authority under Chapter 3334. of the Revised Code, as designated 827  
by the taxpayer, when the taxpayer files the annual return 828  
required by this section electronically. 829

(L) The tax commissioner may adopt rules to administer 830  
this section. 831

**Sec. 5747.82.** (A) As used in this section: 832

(1) "Workforce voucher graduate" or "graduate" means an 833

individual who was awarded a voucher by the department of 834  
development under section 125.67 of the Revised Code and who 835  
completed the qualifying degree, certification, or license for 836  
which the voucher was awarded. 837

(2) "In-demand job" means a job that is determined to be 838  
in demand in this state and its regions under section 6301.11 of 839  
the Revised Code. 840

(3) "Qualifying degree, certification, or license" means a 841  
degree, certification, or license that is required to qualify an 842  
individual for an in-demand job. 843

(4) "Qualifying period" means the first five taxable years 844  
ending at least four months after the date a workforce voucher 845  
graduate completes the qualifying degree, certification, or 846  
license for which the voucher was awarded. 847

(5) "Eligible student loan" means an educational loan used 848  
by a workforce voucher graduate to pay the tuition and related 849  
expenses required to earn the qualifying degree, certification, 850  
or license for which the workforce voucher was awarded. A loan 851  
is not an "eligible student loan" if it is combined with 852  
noneducational debt. 853

(B) There is hereby allowed a credit against the aggregate 854  
tax liability of a workforce voucher graduate under section 855  
5747.02 of the Revised Code for each taxable year during the 856  
graduate's qualifying period in which the graduate is employed 857  
in an in-demand job for which the compensation is subject to 858  
withholding under section 5747.06 of the Revised Code. The 859  
amount of the credit equals ten per cent of the amount of 860  
principal and interest paid by the graduate on the graduate's 861  
eligible student loan during the taxable year. 862

(C) The credit authorized by this section shall be claimed 863  
in the order required under section 5747.98 of the Revised Code. 864  
If the credit allowed for any taxable year exceeds the aggregate 865  
amount of tax otherwise due under section 5747.02 of the Revised 866  
Code, after allowing for any other credits preceding the credit 867  
in that order, the excess may be carried forward to the next 868  
succeeding taxable year or years until fully utilized. 869

**Sec. 5747.98.** (A) To provide a uniform procedure for 870  
calculating a taxpayer's aggregate tax liability under section 871  
5747.02 of the Revised Code, a taxpayer shall claim any credits 872  
to which the taxpayer is entitled in the following order: 873

Either the retirement income credit under division (B) of 874  
section 5747.055 of the Revised Code or the lump sum retirement 875  
income credits under divisions (C), (D), and (E) of that 876  
section; 877

Either the senior citizen credit under division (F) of 878  
section 5747.055 of the Revised Code or the lump sum 879  
distribution credit under division (G) of that section; 880

The dependent care credit under section 5747.054 of the 881  
Revised Code; 882

The credit for displaced workers who pay for job training 883  
under section 5747.27 of the Revised Code; 884

The campaign contribution credit under section 5747.29 of 885  
the Revised Code; 886

The twenty-dollar personal exemption credit under section 887  
5747.022 of the Revised Code; 888

The joint filing credit under division (G) of section 889  
5747.05 of the Revised Code; 890

The earned income credit under section 5747.71 of the Revised Code;	891 892
The nonrefundable credit for education expenses under section 5747.72 of the Revised Code;	893 894
The nonrefundable credit for donations to scholarship granting organizations under section 5747.73 of the Revised Code;	895 896 897
The nonrefundable credit for tuition paid to a nonchartered nonpublic school under section 5747.75 of the Revised Code;	898 899 900
The nonrefundable vocational job credit under section 5747.057 of the Revised Code;	901 902
The credit for adoption of a minor child under section 5747.37 of the Revised Code;	903 904
The nonrefundable job retention credit under division (B) of section 5747.058 of the Revised Code;	905 906
The enterprise zone credit under section 5709.66 of the Revised Code;	907 908
The credit for beginning farmers who participate in a financial management program under division (B) of section 5747.77 of the Revised Code;	909 910 911
The credit for selling or renting agricultural assets to beginning farmers under division (A) of section 5747.77 of the Revised Code;	912 913 914
The credit for purchases of qualifying grape production property under section 5747.28 of the Revised Code;	915 916
The small business investment credit under section 5747.81	917



of the Revised Code;	918
The nonrefundable lead abatement credit under section 5747.26 of the Revised Code;	919 920
The opportunity zone investment credit under section 122.84 of the Revised Code;	921 922
The enterprise zone credits under section 5709.65 of the Revised Code;	923 924
The research and development credit under section 5747.331 of the Revised Code;	925 926
<u>The nonrefundable credit for student loan payments made by a graduate of the workforce voucher program under section 5747.82 of the Revised Code;</u>	927 928 929
The credit for rehabilitating a historic building under section 5747.76 of the Revised Code;	930 931
The nonresident credit under division (A) of section 5747.05 of the Revised Code;	932 933
The credit for a resident's out-of-state income under division (B) of section 5747.05 of the Revised Code;	934 935
The refundable motion picture and Broadway theatrical production credit under section 5747.66 of the Revised Code;	936 937
The refundable jobs creation credit or job retention credit under division (A) of section 5747.058 of the Revised Code;	938 939 940
The refundable credit for taxes paid by a qualifying entity granted under section 5747.059 of the Revised Code;	941 942
The refundable credits for taxes paid by a qualifying pass-through entity granted under division (I) of section	943 944

5747.08 of the Revised Code;	945
The refundable credit under section 5747.80 of the Revised Code for losses on loans made to the Ohio venture capital program under sections 150.01 to 150.10 of the Revised Code;	946 947 948
The refundable credit for rehabilitating a historic building under section 5747.76 of the Revised Code.	949 950
(B) For any credit, except the refundable credits enumerated in this section and the credit granted under division (H) of section 5747.08 of the Revised Code, the amount of the credit for a taxable year shall not exceed the taxpayer's aggregate amount of tax due under section 5747.02 of the Revised Code, after allowing for any other credit that precedes it in the order required under this section. Any excess amount of a particular credit may be carried forward if authorized under the section creating that credit. Nothing in this chapter shall be construed to allow a taxpayer to claim, directly or indirectly, a credit more than once for a taxable year.	951 952 953 954 955 956 957 958 959 960 961
<b>Sec. 6301.11.</b> (A) As used in this section, "public or private institution" <del>means any of the following:</del>	962 963
<del>(1) A state institution of higher education, as defined in section 3345.011 of the Revised Code;</del>	964 965
<del>(2) A private, nonprofit institution in this state holding a certificate of authorization pursuant to Chapter 1713. of the Revised Code;</del>	966 967 968
<del>(3) An Ohio technical center that provides adult technical education services as recognized by the chancellor of higher education</del> <u>has the same meaning as in section 3333.96 of the Revised Code.</u>	969 970 971 972

(B) The state board, in connection with the department of 973  
job and family services and public or private institutions, 974  
shall develop a methodology for identifying jobs that are in 975  
demand by employers operating in this state. The methodology for 976  
identifying in-demand jobs shall include an analysis of both of 977  
the following: 978

(1) Jobs that are in demand in each region of the state, 979  
as determined by the director of job and family services; 980

(2) Jobs that pay a wage rate that is equal to or greater 981  
than one hundred twenty-five per cent of the wage rate 982  
established under section 6 of the "Fair Labor Standards Act of 983  
1938," 52 Stat. 1060, 29 U.S.C. 206, as amended, or its 984  
successor law. 985

(C) The department and the public or private institutions, 986  
in consultation with the state board, shall use the methodology 987  
to create a list of such in-demand jobs in the state and a list 988  
of such in-demand jobs in each region of the state. The 989  
department shall publish the lists on the web site of the 990  
department. The department and public or private institutions 991  
shall periodically update the lists to reflect evolving 992  
workforce demands in this state and its regions. 993

(D) Local boards and other providers of workforce training 994  
shall use the lists of in-demand jobs to cultivate and 995  
prioritize workforce development activities that correspond to 996  
the employment needs of employers operating in this state and in 997  
each of its regions and to assist individuals in maximizing 998  
their employment opportunities. 999

**Section 2.** That existing sections 3314.03, 3326.11, 1000  
5747.08, 5747.98, and 6301.11 of the Revised Code are hereby 1001

repealed. 1002

**Section 3.** Sections 122.157, 122.158, 3313.473 of the Revised Code are hereby repealed, two years after the effective date of this section. 1003  
1004  
1005

**Section 4.** 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 2024 and those in the second column are for fiscal year 2025. The operating appropriations made in this act are in addition to any other operating appropriations made for the FY 2024-FY 2025 biennium. 1006  
1007  
1008  
1009  
1010  
1011  
1012  
1013

**Section 5.** 1014

1015

0 1 2 3 4 5

A DEV DEPARTMENT OF DEVELOPMENT

B General Revenue Fund

C GRF 195460 Workforce Voucher Program \$15,000,000 \$15,000,000

D TOTAL GRF General Revenue Fund \$15,000,000 \$15,000,000

E TOTAL ALL BUDGET FUND GROUPS \$15,000,000 \$15,000,000

WORKFORCE VOUCHER PROGRAM 1016

Of the foregoing appropriation item 195460, Workforce Voucher Program, \$10,000,0000 in each fiscal year shall be used to award vouchers under the Workforce Voucher Program created in 1017  
1018  
1019



which appropriation accounts shall be maintained. Expenditures	1037
from operating appropriations contained in this act shall be	1038
accounted for as though made in the main operating budget act of	1039
the 135th General Assembly. The operating appropriations made in	1040
this act are subject to all provisions of the main operating	1041
budget act of the 135th General Assembly that are generally	1042
applicable to such appropriations.	1043