

As Introduced

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

S. B. No. 89

Senator Dolan

A BILL

To amend sections 4928.64 and 5727.75 of the
Revised Code to extend the renewable portfolio
standard, increase solar energy benchmarks, and
extend the property tax exemption for qualified
energy projects that use renewable energy
resources.

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

Section 1. That sections 4928.64 and 5727.75 of the
Revised Code be amended to read as follows:

Sec. 4928.64. (A) (1) As used in this section, "qualifying
renewable energy resource" means a renewable energy resource, as
defined in section 4928.01 of the Revised Code that:

(a) Has a placed-in-service date on or after January 1,
1998;

(b) Is any run-of-the-river hydroelectric facility that
has an in-service date on or after January 1, 1980;

(c) Is a small hydroelectric facility;

(d) Is created on or after January 1, 1998, by the
modification or retrofit of any facility placed in service prior

to January 1, 1998; or 19

(e) Is a mercantile customer-sited renewable energy 20
resource, whether new or existing, that the mercantile customer 21
commits for integration into the electric distribution utility's 22
demand-response, energy efficiency, or peak demand reduction 23
programs as provided under division (A) (2) (c) of section 4928.66 24
of the Revised Code, including, but not limited to, any of the 25
following: 26

(i) A resource that has the effect of improving the 27
relationship between real and reactive power; 28

(ii) A resource that makes efficient use of waste heat or 29
other thermal capabilities owned or controlled by a mercantile 30
customer; 31

(iii) Storage technology that allows a mercantile customer 32
more flexibility to modify its demand or load and usage 33
characteristics; 34

(iv) Electric generation equipment owned or controlled by 35
a mercantile customer that uses a renewable energy resource. 36

(2) For the purpose of this section and as it considers 37
appropriate, the public utilities commission may classify any 38
new technology as such a qualifying renewable energy resource. 39

(B) (1) By ~~the end of 2026~~ 2027 and thereafter, an electric 40
distribution utility shall ~~have provided~~ provide from qualifying 41
renewable energy resources, including, at its discretion, 42
qualifying renewable energy resources obtained pursuant to an 43
electricity supply contract, a portion of the electricity supply 44
required for its standard service offer under section 4928.141 45
of the Revised Code, and an electric services company shall ~~have~~ 46
~~provided~~ provide a portion of its electricity supply for retail 47

consumers in this state from qualifying renewable energy 48
resources, including, at its discretion, qualifying renewable 49
energy resources obtained pursuant to an electricity supply 50
contract. That portion shall equal eight and one-half per cent 51
of the total number of kilowatt hours of electricity sold by the 52
subject utility or company to any and all retail electric 53
consumers whose electric load centers are served by that utility 54
and are located within the utility's certified territory or, in 55
the case of an electric services company, are served by the 56
company and are located within this state. However, nothing in 57
this section precludes a utility or company from providing a 58
greater percentage. 59

(2) Subject to section 4928.642 of the Revised Code, the 60
portion required under division (B)(1) of this section shall be 61
generated from renewable energy resources, including one-half 62
per cent from solar energy resources, in accordance with the 63
following benchmarks: 64

1		2	3
A	By end of year	Renewable energy resources	Solar energy resources
B	2009	0.25%	0.004%
C	2010	0.50%	0.010%
D	2011	1%	0.030%
E	2012	1.5%	0.060%
F	2013	2%	0.090%

G	2014	2.5%	0.12%
H	2015	2.5%	0.12%
I	2016	2.5%	0.12%
J	2017	3.5%	0.15%
K	2018	4.5%	0.18%
L	2019	5.5%	0.22%
M	2020	5.5%	0%
N	2021	6%	0.22%
O	2022	6.5%	0.28%
P	2023	7%	0.33%
Q	2024	7.5%	0.39%
R	2025	8%	0.44%
S	<u>2026 and each</u> <u>calendar year</u> <u>thereafter</u>	8.5%	0.5%

(3) The qualifying renewable energy resources implemented 66
by the utility or company shall be met either: 67

(a) Through facilities located in this state; or 68

(b) With resources that can be shown to be deliverable 69
into this state. 70

(C) (1) The commission annually shall review an electric 71

distribution utility's or electric services company's compliance 72
with the most recent applicable benchmark under division (B) (2) 73
of this section and, in the course of that review, shall 74
identify any undercompliance or noncompliance of the utility or 75
company that it determines is weather-related, related to 76
equipment or resource shortages for qualifying renewable energy 77
resources as applicable, or is otherwise outside the utility's 78
or company's control. 79

(2) Subject to the cost cap provisions of division (C) (3) 80
of this section, if the commission determines, after notice and 81
opportunity for hearing, and based upon its findings in that 82
review regarding avoidable undercompliance or noncompliance, but 83
subject to division (C) (4) of this section, that the utility or 84
company has failed to comply with any such benchmark, the 85
commission shall impose a renewable energy compliance payment on 86
the utility or company. 87

(a) The compliance payment pertaining to the solar energy 88
resource benchmarks under division (B) (2) of this section shall 89
be an amount per megawatt hour of undercompliance or 90
noncompliance in the period under review, as follows: 91

(i) Three hundred dollars for 2014, 2015, and 2016; 92
(ii) Two hundred fifty dollars for 2017 and 2018; 93
(iii) Two hundred dollars for 2019; 94
(iv) One hundred fifty dollars for 2021 and 2022; 95
(v) Similarly reduced every two years thereafter through 96
2026 by fifty dollars, to a minimum of fifty dollars. 97

(b) The compliance payment pertaining to the renewable 98
energy resource benchmarks under division (B) (2) of this section 99

shall equal the number of additional renewable energy credits 100
that the electric distribution utility or electric services 101
company would have needed to comply with the applicable 102
benchmark in the period under review times an amount that shall 103
begin at forty-five dollars and shall be adjusted annually by 104
the commission to reflect any change in the consumer price index 105
as defined in section 101.27 of the Revised Code, but shall not 106
be less than forty-five dollars. 107

(c) The compliance payment shall not be passed through by 108
the electric distribution utility or electric services company 109
to consumers. The compliance payment shall be remitted to the 110
commission, for deposit to the credit of the advanced energy 111
fund created under section 4928.61 of the Revised Code. Payment 112
of the compliance payment shall be subject to such collection 113
and enforcement procedures as apply to the collection of a 114
forfeiture under sections 4905.55 to 4905.60 and 4905.64 of the 115
Revised Code. 116

(3) An electric distribution utility or an electric 117
services company need not comply with a benchmark under division 118
(B) (2) of this section to the extent that its reasonably 119
expected cost of that compliance exceeds its reasonably expected 120
cost of otherwise producing or acquiring the requisite 121
electricity by three per cent or more. The cost of compliance 122
shall be calculated as though any exemption from taxes and 123
assessments had not been granted under section 5727.75 of the 124
Revised Code. 125

(4) (a) An electric distribution utility or electric 126
services company may request the commission to make a force 127
majeure determination pursuant to this division regarding all or 128
part of the utility's or company's compliance with any minimum 129

benchmark under division (B) (2) of this section during the 130
period of review occurring pursuant to division (C) (2) of this 131
section. The commission may require the electric distribution 132
utility or electric services company to make solicitations for 133
renewable energy resource credits as part of its default service 134
before the utility's or company's request of force majeure under 135
this division can be made. 136

(b) Within ninety days after the filing of a request by an 137
electric distribution utility or electric services company under 138
division (C) (4) (a) of this section, the commission shall 139
determine if qualifying renewable energy resources are 140
reasonably available in the marketplace in sufficient quantities 141
for the utility or company to comply with the subject minimum 142
benchmark during the review period. In making this 143
determination, the commission shall consider whether the 144
electric distribution utility or electric services company has 145
made a good faith effort to acquire sufficient qualifying 146
renewable energy or, as applicable, solar energy resources to so 147
comply, including, but not limited to, by banking or seeking 148
renewable energy resource credits or by seeking the resources 149
through long-term contracts. Additionally, the commission shall 150
consider the availability of qualifying renewable energy or 151
solar energy resources in this state and other jurisdictions in 152
the PJM interconnection regional transmission organization, 153
L.L.C., or its successor and the midcontinent independent system 154
operator or its successor. 155

(c) If, pursuant to division (C) (4) (b) of this section, 156
the commission determines that qualifying renewable energy or 157
solar energy resources are not reasonably available to permit 158
the electric distribution utility or electric services company 159
to comply, during the period of review, with the subject minimum 160

benchmark prescribed under division (B) (2) of this section, the 161
commission shall modify that compliance obligation of the 162
utility or company as it determines appropriate to accommodate 163
the finding. Commission modification shall not automatically 164
reduce the obligation for the electric distribution utility's or 165
electric services company's compliance in subsequent years. If 166
it modifies the electric distribution utility or electric 167
services company obligation under division (C) (4) (c) of this 168
section, the commission may require the utility or company, if 169
sufficient renewable energy resource credits exist in the 170
marketplace, to acquire additional renewable energy resource 171
credits in subsequent years equivalent to the utility's or 172
company's modified obligation under division (C) (4) (c) of this 173
section. 174

(5) The commission shall establish a process to provide 175
for at least an annual review of the renewable energy resource 176
market in this state and in the service territories of the 177
regional transmission organizations that manage transmission 178
systems located in this state. The commission shall use the 179
results of this study to identify any needed changes to the 180
amount of the renewable energy compliance payment specified 181
under divisions (C) (2) (a) and (b) of this section. Specifically, 182
the commission may increase the amount to ensure that payment of 183
compliance payments is not used to achieve compliance with this 184
section in lieu of actually acquiring or realizing energy 185
derived from qualifying renewable energy resources. However, if 186
the commission finds that the amount of the compliance payment 187
should be otherwise changed, the commission shall present this 188
finding to the general assembly for legislative enactment. 189

(D) The commission annually shall submit to the general 190
assembly in accordance with section 101.68 of the Revised Code a 191

report describing all of the following: 192

(1) The compliance of electric distribution utilities and 193
electric services companies with division (B) of this section; 194

(2) The average annual cost of renewable energy credits 195
purchased by utilities and companies for the year covered in the 196
report; 197

(3) Any strategy for utility and company compliance or for 198
encouraging the use of qualifying renewable energy resources in 199
supplying this state's electricity needs in a manner that 200
considers available technology, costs, job creation, and 201
economic impacts. 202

The commission shall begin providing the information 203
described in division (D) (2) of this section in each report 204
submitted after September 10, 2012. The commission shall allow 205
and consider public comments on the report prior to its 206
submission to the general assembly. Nothing in the report shall 207
be binding on any person, including any utility or company for 208
the purpose of its compliance with any benchmark under division 209
(B) of this section, or the enforcement of that provision under 210
division (C) of this section. 211

(E) All costs incurred by an electric distribution utility 212
in complying with the requirements of this section shall be 213
bypassable by any consumer that has exercised choice of supplier 214
under section 4928.03 of the Revised Code. 215

Sec. 5727.75. (A) For purposes of this section: 216

(1) "Qualified energy project" means an energy project 217
certified by the director of development services pursuant to 218
this section. 219

(2) "Energy project" means a project to provide electric 220
power through the construction, installation, and use of an 221
energy facility. 222

(3) "Alternative energy zone" means a county declared as 223
such by the board of county commissioners under division (E) (1) 224
(b) or (c) of this section. 225

(4) "Full-time equivalent employee" means the total number 226
of employee-hours for which compensation was paid to individuals 227
employed at a qualified energy project for services performed at 228
the project during the calendar year divided by two thousand 229
eighty hours. 230

(5) "Solar energy project" means an energy project 231
composed of an energy facility using solar panels to generate 232
electricity. 233

(6) "Internet identifier of record" has the same meaning 234
as in section 9.312 of the Revised Code. 235

(B) (1) Tangible personal property of a qualified energy 236
project using renewable energy resources is exempt from taxation 237
for tax years 2011 through 2023-2030 if all of the following 238
conditions are satisfied: 239

(a) On or before December 31, ~~2022~~2029, the owner or a 240
lessee pursuant to a sale and leaseback transaction of the 241
project submits an application to the power siting board for a 242
certificate under section 4906.20 of the Revised Code, or if 243
that section does not apply, submits an application for any 244
approval, consent, permit, or certificate or satisfies any 245
condition required by a public agency or political subdivision 246
of this state for the construction or initial operation of an 247
energy project. 248

(b) Construction or installation of the energy facility 249
begins on or after January 1, 2009, and before January 1, ~~2023~~ 250
2030. For the purposes of this division, construction begins on 251
the earlier of the date of application for a certificate or 252
other approval or permit described in division (B) (1) (a) of this 253
section, or the date the contract for the construction or 254
installation of the energy facility is entered into. 255

(c) For a qualified energy project with a nameplate 256
capacity of twenty megawatts or greater, a board of county 257
commissioners of a county in which property of the project is 258
located has adopted a resolution under division (E) (1) (b) or (c) 259
of this section to approve the application submitted under 260
division (E) of this section to exempt the property located in 261
that county from taxation. A board's adoption of a resolution 262
rejecting an application or its failure to adopt a resolution 263
approving the application does not affect the tax-exempt status 264
of the qualified energy project's property that is located in 265
another county. 266

(2) If tangible personal property of a qualified energy 267
project using renewable energy resources was exempt from 268
taxation under this section beginning in any of tax years 2011 269
through ~~2023~~ 2030, and the certification under division (E) (2) 270
of this section has not been revoked, the tangible personal 271
property of the qualified energy project is exempt from taxation 272
for tax year ~~2024~~ 2031 and all ensuing tax years if the property 273
was placed into service before January 1, ~~2024~~ 2031, as 274
certified in the construction progress report required under 275
division (F) (2) of this section. Tangible personal property that 276
has not been placed into service before that date is taxable 277
property subject to taxation. An energy project for which 278
certification has been revoked is ineligible for further 279

exemption under this section. Revocation does not affect the 280
tax-exempt status of the project's tangible personal property 281
for the tax year in which revocation occurs or any prior tax 282
year. 283

(C) Tangible personal property of a qualified energy 284
project using clean coal technology, advanced nuclear 285
technology, or cogeneration technology is exempt from taxation 286
for the first tax year that the property would be listed for 287
taxation and all subsequent years if all of the following 288
circumstances are met: 289

(1) The property was placed into service before January 1, 290
2021. Tangible personal property that has not been placed into 291
service before that date is taxable property subject to 292
taxation. 293

(2) For such a qualified energy project with a nameplate 294
capacity of twenty megawatts or greater, a board of county 295
commissioners of a county in which property of the qualified 296
energy project is located has adopted a resolution under 297
division (E) (1) (b) or (c) of this section to approve the 298
application submitted under division (E) of this section to 299
exempt the property located in that county from taxation. A 300
board's adoption of a resolution rejecting the application or 301
its failure to adopt a resolution approving the application does 302
not affect the tax-exempt status of the qualified energy 303
project's property that is located in another county. 304

(3) The certification for the qualified energy project 305
issued under division (E) (2) of this section has not been 306
revoked. An energy project for which certification has been 307
revoked is ineligible for exemption under this section. 308
Revocation does not affect the tax-exempt status of the 309

project's tangible personal property for the tax year in which 310
revocation occurs or any prior tax year. 311

(D) Except as otherwise provided in this section, real 312
property of a qualified energy project is exempt from taxation 313
for any tax year for which the tangible personal property of the 314
qualified energy project is exempted under this section. 315

(E) (1) (a) A person may apply to the director of 316
development services for certification of an energy project as a 317
qualified energy project on or before the following dates: 318

(i) December 31, ~~2022~~ 2030, for an energy project using 319
renewable energy resources; 320

(ii) December 31, 2017, for an energy project using clean 321
coal technology, advanced nuclear technology, or cogeneration 322
technology. 323

(b) The director shall forward a copy of each application 324
for certification of an energy project with a nameplate capacity 325
of twenty megawatts or greater to the board of county 326
commissioners of each county in which the project is located and 327
to each taxing unit with territory located in each of the 328
affected counties. Any board that receives from the director a 329
copy of an application submitted under this division shall adopt 330
a resolution approving or rejecting the application unless it 331
has adopted a resolution under division (E) (1) (c) of this 332
section. A resolution adopted under division (E) (1) (b) or (c) of 333
this section may require an annual service payment to be made in 334
addition to the service payment required under division (G) of 335
this section. The sum of the service payment required in the 336
resolution and the service payment required under division (G) 337
of this section shall not exceed nine thousand dollars per 338

megawatt of nameplate capacity located in the county. The 339
resolution shall specify the time and manner in which the 340
payments required by the resolution shall be paid to the county 341
treasurer. The county treasurer shall deposit the payment to the 342
credit of the county's general fund to be used for any purpose 343
for which money credited to that fund may be used. 344

The board shall send copies of the resolution to the owner 345
of the facility and the director by certified mail or, if the 346
board has record of an internet identifier of record associated 347
with the owner or director, by ordinary mail and by that 348
internet identifier of record. The board shall send such notice 349
within thirty days after receipt of the application, or a longer 350
period of time if authorized by the director. 351

(c) A board of county commissioners may adopt a resolution 352
declaring the county to be an alternative energy zone and 353
declaring all applications submitted to the director of 354
development services under this division after the adoption of 355
the resolution, and prior to its repeal, to be approved by the 356
board. 357

All tangible personal property and real property of an 358
energy project with a nameplate capacity of twenty megawatts or 359
greater is taxable if it is located in a county in which the 360
board of county commissioners adopted a resolution rejecting the 361
application submitted under this division or failed to adopt a 362
resolution approving the application under division (E) (1) (b) or 363
(c) of this section. 364

(2) The director shall certify an energy project if all of 365
the following circumstances exist: 366

(a) The application was timely submitted. 367

(b) For an energy project with a nameplate capacity of 368
twenty megawatts or greater, a board of county commissioners of 369
at least one county in which the project is located has adopted 370
a resolution approving the application under division (E) (1) (b) 371
or (c) of this section. 372

(c) No portion of the project's facility was used to 373
supply electricity before December 31, 2009. 374

(3) The director shall deny a certification application if 375
the director determines the person has failed to comply with any 376
requirement under this section. The director may revoke a 377
certification if the director determines the person, or 378
subsequent owner or lessee pursuant to a sale and leaseback 379
transaction of the qualified energy project, has failed to 380
comply with any requirement under this section. Upon 381
certification or revocation, the director shall notify the 382
person, owner, or lessee, the tax commissioner, and the county 383
auditor of a county in which the project is located of the 384
certification or revocation. Notice shall be provided in a 385
manner convenient to the director. 386

(F) The owner or a lessee pursuant to a sale and leaseback 387
transaction of a qualified energy project shall do each of the 388
following: 389

(1) Comply with all applicable regulations; 390

(2) File with the director of development services a 391
certified construction progress report before the first day of 392
March of each year during the energy facility's construction or 393
installation indicating the percentage of the project completed, 394
and the project's nameplate capacity, as of the preceding 395
thirty-first day of December. Unless otherwise instructed by the 396

director of development services, the owner or lessee of an 397
energy project shall file a report with the director on or 398
before the first day of March each year after completion of the 399
energy facility's construction or installation indicating the 400
project's nameplate capacity as of the preceding thirty-first 401
day of December. Not later than sixty days after June 17, 2010, 402
the owner or lessee of an energy project, the construction of 403
which was completed before June 17, 2010, shall file a 404
certificate indicating the project's nameplate capacity. 405

(3) File with the director of development services, in a 406
manner prescribed by the director, a report of the total number 407
of full-time equivalent employees, and the total number of full- 408
time equivalent employees domiciled in Ohio, who are employed in 409
the construction or installation of the energy facility; 410

(4) For energy projects with a nameplate capacity of 411
twenty megawatts or greater, repair all roads, bridges, and 412
culverts affected by construction as reasonably required to 413
restore them to their preconstruction condition, as determined 414
by the county engineer in consultation with the local 415
jurisdiction responsible for the roads, bridges, and culverts. 416
In the event that the county engineer deems any road, bridge, or 417
culvert to be inadequate to support the construction or 418
decommissioning of the energy facility, the road, bridge, or 419
culvert shall be rebuilt or reinforced to the specifications 420
established by the county engineer prior to the construction or 421
decommissioning of the facility. The owner or lessee of the 422
facility shall post a bond in an amount established by the 423
county engineer and to be held by the board of county 424
commissioners to ensure funding for repairs of roads, bridges, 425
and culverts affected during the construction. The bond shall be 426
released by the board not later than one year after the date the 427

repairs are completed. The energy facility owner or lessee 428
pursuant to a sale and leaseback transaction shall post a bond, 429
as may be required by the Ohio power siting board in the 430
certificate authorizing commencement of construction issued 431
pursuant to section 4906.10 of the Revised Code, to ensure 432
funding for repairs to roads, bridges, and culverts resulting 433
from decommissioning of the facility. The energy facility owner 434
or lessee and the county engineer may enter into an agreement 435
regarding specific transportation plans, reinforcements, 436
modifications, use and repair of roads, financial security to be 437
provided, and any other relevant issue. 438

(5) Provide or facilitate training for fire and emergency 439
responders for response to emergency situations related to the 440
energy project and, for energy projects with a nameplate 441
capacity of twenty megawatts or greater, at the person's 442
expense, equip the fire and emergency responders with proper 443
equipment as reasonably required to enable them to respond to 444
such emergency situations; 445

(6) Maintain a ratio of Ohio-domiciled full-time 446
equivalent employees employed in the construction or 447
installation of the energy project to total full-time equivalent 448
employees employed in the construction or installation of the 449
energy project of not less than eighty per cent in the case of a 450
solar energy project, and not less than fifty per cent in the 451
case of any other energy project. In the case of an energy 452
project for which certification from the power siting board is 453
required under section 4906.20 of the Revised Code, the number 454
of full-time equivalent employees employed in the construction 455
or installation of the energy project equals the number actually 456
employed or the number projected to be employed in the 457
certificate application, if such projection is required under 458

regulations adopted pursuant to section 4906.03 of the Revised 459
Code, whichever is greater. For all other energy projects, the 460
number of full-time equivalent employees employed in the 461
construction or installation of the energy project equals the 462
number actually employed or the number projected to be employed 463
by the director of development services, whichever is greater. 464
To estimate the number of employees to be employed in the 465
construction or installation of an energy project, the director 466
shall use a generally accepted job-estimating model in use for 467
renewable energy projects, including but not limited to the job 468
and economic development impact model. The director may adjust 469
an estimate produced by a model to account for variables not 470
accounted for by the model. 471

(7) For energy projects with a nameplate capacity in 472
excess of twenty megawatts, establish a relationship with a 473
member of the university system of Ohio as defined in section 474
3345.011 of the Revised Code or with a person offering an 475
apprenticeship program registered with the employment and 476
training administration within the United States department of 477
labor or with the apprenticeship council created by section 478
4139.02 of the Revised Code, to educate and train individuals 479
for careers in the wind or solar energy industry. The 480
relationship may include endowments, cooperative programs, 481
internships, apprenticeships, research and development projects, 482
and curriculum development. 483

(8) Offer to sell power or renewable energy credits from 484
the energy project to electric distribution utilities or 485
electric service companies subject to renewable energy resource 486
requirements under section 4928.64 of the Revised Code that have 487
issued requests for proposal for such power or renewable energy 488
credits. If no electric distribution utility or electric service 489

company issues a request for proposal on or before December 31, 490
2010, or accepts an offer for power or renewable energy credits 491
within forty-five days after the offer is submitted, power or 492
renewable energy credits from the energy project may be sold to 493
other persons. Division (F)(8) of this section does not apply 494
if: 495

(a) The owner or lessee is a rural electric company or a 496
municipal power agency as defined in section 3734.058 of the 497
Revised Code. 498

(b) The owner or lessee is a person that, before 499
completion of the energy project, contracted for the sale of 500
power or renewable energy credits with a rural electric company 501
or a municipal power agency. 502

(c) The owner or lessee contracts for the sale of power or 503
renewable energy credits from the energy project before June 17, 504
2010. 505

(9) Make annual service payments as required by division 506
(G) of this section and as may be required in a resolution 507
adopted by a board of county commissioners under division (E) of 508
this section. 509

(G) The owner or a lessee pursuant to a sale and leaseback 510
transaction of a qualified energy project shall make annual 511
service payments in lieu of taxes to the county treasurer on or 512
before the final dates for payments of taxes on public utility 513
personal property on the real and public utility personal 514
property tax list for each tax year for which property of the 515
energy project is exempt from taxation under this section. The 516
county treasurer shall allocate the payment on the basis of the 517
project's physical location. Upon receipt of a payment, or if 518

timely payment has not been received, the county treasurer shall 519
certify such receipt or non-receipt to the director of 520
development services and tax commissioner in a form determined 521
by the director and commissioner, respectively. Each payment 522
shall be in the following amount: 523

(1) In the case of a solar energy project, seven thousand 524
dollars per megawatt of nameplate capacity located in the county 525
as of the thirty-first-day of December of the preceding tax 526
year; 527

(2) In the case of any other energy project using 528
renewable energy resources, the following: 529

(a) If the project maintains during the construction or 530
installation of the energy facility a ratio of Ohio-domiciled 531
full-time equivalent employees to total full-time equivalent 532
employees of not less than seventy-five per cent, six thousand 533
dollars per megawatt of nameplate capacity located in the county 534
as of the thirty-first day of December of the preceding tax 535
year; 536

(b) If the project maintains during the construction or 537
installation of the energy facility a ratio of Ohio-domiciled 538
full-time equivalent employees to total full-time equivalent 539
employees of less than seventy-five per cent but not less than 540
sixty per cent, seven thousand dollars per megawatt of nameplate 541
capacity located in the county as of the thirty-first day of 542
December of the preceding tax year; 543

(c) If the project maintains during the construction or 544
installation of the energy facility a ratio of Ohio-domiciled 545
full-time equivalent employees to total full-time equivalent 546
employees of less than sixty per cent but not less than fifty 547

per cent, eight thousand dollars per megawatt of nameplate 548
capacity located in the county as of the thirty-first day of 549
December of the preceding tax year. 550

(3) In the case of an energy project using clean coal 551
technology, advanced nuclear technology, or cogeneration 552
technology, the following: 553

(a) If the project maintains during the construction or 554
installation of the energy facility a ratio of Ohio-domiciled 555
full-time equivalent employees to total full-time equivalent 556
employees of not less than seventy-five per cent, six thousand 557
dollars per megawatt of nameplate capacity located in the county 558
as of the thirty-first day of December of the preceding tax 559
year; 560

(b) If the project maintains during the construction or 561
installation of the energy facility a ratio of Ohio-domiciled 562
full-time equivalent employees to total full-time equivalent 563
employees of less than seventy-five per cent but not less than 564
sixty per cent, seven thousand dollars per megawatt of nameplate 565
capacity located in the county as of the thirty-first day of 566
December of the preceding tax year; 567

(c) If the project maintains during the construction or 568
installation of the energy facility a ratio of Ohio-domiciled 569
full-time equivalent employees to total full-time equivalent 570
employees of less than sixty per cent but not less than fifty 571
per cent, eight thousand dollars per megawatt of nameplate 572
capacity located in the county as of the thirty-first day of 573
December of the preceding tax year. 574

(H) The director of development services in consultation 575
with the tax commissioner shall adopt rules pursuant to Chapter 576

119. of the Revised Code to implement and enforce this section. 577

Section 2. That existing sections 4928.64 and 5727.75 of 578
the Revised Code are hereby repealed. 579

Section 3. Section 5727.75 of the Revised Code is 580
presented in this act as a composite of the section as amended 581
by both H.B. 6 and H.B. 166 of the 133rd General Assembly. The 582
General Assembly, applying the principle stated in division (B) 583
of section 1.52 of the Revised Code that amendments are to be 584
harmonized if reasonably capable of simultaneous operation, 585
finds that the composite is the resulting version of the section 586
in effect prior to the effective date of the section as 587
presented in this act. 588