

AN ACT

To amend sections 5111.176, 5725.31, 5729.07, 5733.42, and 5747.39 of the Revised Code to extend the job training tax credit for an additional year, to accelerate and provide for the continuation of the requirement that Medicaid health insuring corporations pay a franchise permit fee, and to declare an emergency.

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

SECTION 1. That sections 5111.176, 5725.31, 5729.07, 5733.42, and 5747.39 of the Revised Code be amended to read as follows:

Sec. 5111.176. (A) As used in this section:

(1) "Medicaid health insuring corporation" means a health insuring corporation that holds a certificate of authority under Chapter 1751. of the Revised Code and has entered into a contract with the department of job and family services pursuant to section 5111.17 of the Revised Code.

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

(B) Except as provided in division (C) of this section, all of the following apply:

(1) Each medicaid health insuring corporation shall pay to the department of job and family services a franchise permit fee for the period December 1, 2005, through December 31, 2005, and each calendar quarter occurring between January 1, 2006, and June 30, 2007 thereafter.

(2) The fee to be paid is an amount that is equal to a percentage of the managed care premiums the medicaid health insuring corporation received in the period December 1, 2005, through December 31, 2005, and in the subsequent quarter to which the fee applies, excluding the amount of any managed care premiums the corporation returned or refunded to enrollees, members, or premium payers during ~~that~~ the period December 1, 2005, through December 31, 2005, or the subsequent quarter to which the fee applies.

(3) The percentage to be used in calculating the fee shall be four and one-half per cent, unless the department adopts rules under division (L) of this section decreasing the percentage below four and one-half per cent or increasing the percentage to not more than six per cent.

(C) The department shall reduce the franchise permit fee imposed under this section or terminate its collection of the fee if the department determines either of the following:

(1) That the reduction or termination is required to comply with federal statutes or regulations;

(2) That the fee does not qualify as a state share of medicaid expenditures eligible for federal financial participation.

(D) The franchise permit fee shall be paid on or before the thirtieth day following the end of the period December 1, 2005, through December 31, 2005, or the calendar quarter to which the fee applies. At the time the fee is submitted, the medicaid health insuring corporation shall file with the department a report on a form prescribed by the department. The corporation shall provide on the form all information required by the department and shall include with the form any necessary supporting documentation.

(E) The department may audit the records of any medicaid health insuring corporation to determine whether the corporation is in compliance with this section. The department may audit the records that pertain to the period December 1, 2005, through December 31, 2005, or a particular calendar quarter, at any time during the five years following the date the franchise permit fee payment for that period or quarter was due.

(F)(1) A medicaid health insuring corporation that does not pay the franchise permit fee in full by the date the payment is due is subject to any or all of the following:

(a) A monetary penalty in the amount of five hundred dollars for each day any part of the fee remains unpaid, except that the penalty shall not exceed an amount equal to five per cent of the total fee that was due ~~for the calendar quarter for which the penalty is being imposed;~~

(b) Withholdings from future managed care premiums pursuant to division (G) of this section;

(c) Termination of the corporation's medicaid provider agreement pursuant to division (H) of this section.

(2) Penalties imposed under division (F)(1)(a) of this section are in addition to and not in lieu of the franchise permit fee.

(G) If a medicaid health insuring corporation fails to pay the full amount of its franchise permit fee when due, or the full amount of a penalty imposed

under division (F)(1)(a) of this section, the department may withhold an amount equal to the remaining amount due from any future managed care premiums to be paid to the corporation under the medicaid program. The department may withhold amounts under this division without providing notice to the corporation. The amounts may be withheld until the amount due has been paid.

(H) The department may commence actions to terminate a medicaid health insuring corporation's medicaid provider agreement, and may terminate the agreement subject to division (I) of this section, if the corporation does any of the following:

- (1) Fails to pay its franchise permit fee or fails to pay the fee promptly;
- (2) Fails to pay a penalty imposed under division (F)(1)(a) of this section or fails to pay the penalty promptly;
- (3) Fails to cooperate with an audit conducted under division (E) of this section.

(I) At the request of a medicaid health insuring corporation, the department shall grant the corporation a hearing in accordance with Chapter 119. of the Revised Code, if either of the following is the case:

(1) The department has determined that the corporation owes an additional franchise permit fee or penalty as the result of an audit conducted under division (E) of this section.

(2) The department is proposing to terminate the corporation's medicaid provider agreement and the provisions of section 5111.06 of the Revised Code requiring an adjudication in accordance with Chapter 119. of the Revised Code are applicable.

(J)(1) At the request of a medicaid corporation, the department shall grant the corporation a reconsideration of any issue that arises out of the provisions of this section and is not subject to division (I) of this section. The department's decision at the conclusion of the reconsideration is not subject to appeal under Chapter 119. of the Revised Code or any other provision of the Revised Code.

(2) In conducting a reconsideration, the department shall do at least the following:

(a) Specify the time frames within which a corporation must act in order to exercise its opportunity for a reconsideration;

(b) Permit the corporation to present written arguments or other materials that support the corporation's position.

(K) There is hereby created in the state treasury the managed care assessment fund. Money collected from the franchise permit fees and penalties imposed under this section shall be credited to the fund. The

department shall use the money in the fund to pay for medicaid services, the department's administrative costs, and contracts with medicaid health insuring corporations.

(L) The director of job and family services may adopt rules to implement and administer this section. The rules shall be adopted in accordance with Chapter 119. of the Revised Code.

Sec. 5725.31. (A) As used in this section:

(1) "Eligible employee" and "eligible training costs" have the same meanings as in section 5733.42 of the Revised Code.

(2) "Tax assessed under this chapter" means, in the case of a dealer in intangibles, the tax assessed under sections 5725.13 to 5725.17 of the Revised Code and, in the case of a domestic insurance company, the taxes assessed under sections 5725.18 to 5725.26 of the Revised Code.

(3) "Taxpayer" means a dealer in intangibles or a domestic insurance company subject to a tax assessed under this chapter.

(4) "Credit period" means, in the case of a dealer in intangibles, the calendar year ending on the thirty-first day of December next preceding the day the report is required to be returned under section 5725.14 of the Revised Code and, in the case of a domestic insurance company, the calendar year ending on the thirty-first day of December next preceding the day the annual statement is required to be returned under section 5725.18 or 5725.181 of the Revised Code.

(B) There is hereby allowed a nonrefundable credit against the tax imposed under this chapter for a taxpayer for which a tax credit certificate is issued under section 5733.42 of the Revised Code. The credit may be claimed for credit periods beginning on or after January 1, 2003, and ending on or before December 31, ~~2005~~ 2006. The amount of the credit for the credit period beginning on January 1, 2003, shall equal one-half of the average of the eligible training costs paid or incurred by the taxpayer during calendar years 1998, 1999, and 2000, not to exceed one thousand dollars for each eligible employee on account of whom eligible training costs were paid or incurred by the taxpayer. The amount of the credit for the credit period beginning on January 1, 2004, shall equal one-half of the average of the eligible training costs paid or incurred by the taxpayer during calendar years 2002, 2003, and 2004, not to exceed one thousand dollars for each eligible employee on account of whom eligible training costs were paid or incurred by the taxpayer. The amount of the credit for the credit period beginning on January 1, 2005, shall equal one-half of the average of the eligible training costs paid or incurred by the taxpayer during calendar years 2003, 2004, and 2005, not to exceed one thousand dollars for each eligible employee on

account of whom eligible training costs were paid or incurred by the taxpayer. ~~The~~ The amount of the credit for the credit period beginning on January 1, 2006, shall equal one-half of the average of the eligible training costs paid or incurred by the taxpayer during calendar years 2004, 2005, and 2006, not to exceed one thousand dollars for each eligible employee on account of whom eligible training costs were paid or incurred by the taxpayer.

The credit claimed by a taxpayer each credit period shall not exceed one hundred thousand dollars.

A taxpayer shall apply to the director of job and family services for a tax credit certificate in the manner prescribed by division (C) of section 5733.42 of the Revised Code. Divisions (C) to (H) of that section govern the tax credit allowed by this section, except that "credit period" shall be substituted for "tax year with respect to a calendar year" wherever that phrase appears in those divisions and that a taxpayer under this section shall be considered a taxpayer for the purposes of that section.

A taxpayer may carry forward the credit allowed under this section to the extent that the credit exceeds the taxpayer's tax due for the credit period. The taxpayer may carry the excess credit forward for three credit periods following the credit period for which the credit is first claimed under this section. The credit allowed by this section is in addition to any credit allowed under section 5729.031 of the Revised Code.

Sec. 5729.07. As used in this section:

(A) "Eligible employee" and "eligible training costs" have the same meanings as in section 5733.42 of the Revised Code.

(B) "Credit period" means the calendar year ending on the thirty-first day of December next preceding the day the annual statement is required to be returned under section 5729.02 of the Revised Code.

There is hereby allowed a nonrefundable credit against the tax imposed under this chapter for a foreign insurance company for which a tax credit certificate is issued under section 5733.42 of the Revised Code. The credit may be claimed for credit periods beginning on or after January 1, 2003, and ending on or before December 31, ~~2005~~ 2006. The amount of the credit for the credit period beginning on January 1, 2003, shall equal one-half of the average of the eligible training costs paid or incurred by the company during calendar years 1998, 1999, and 2000, not to exceed one thousand dollars for each eligible employee on account of whom eligible training costs were paid or incurred by the company. The amount of the credit for the credit period beginning on January 1, 2004, shall equal one-half of the average of the eligible training costs paid or incurred by the company during calendar years

2002, 2003, and 2004, not to exceed one thousand dollars for each eligible employee on account of whom eligible training costs were paid or incurred by the company. The amount of the credit for the credit period beginning on January 1, 2005, shall equal one-half of the average of the eligible training costs paid or incurred by the company during calendar years 2003, 2004, and 2005, not to exceed one thousand dollars for each eligible employee on account of whom eligible training costs were paid or incurred by the company. ~~The~~ The amount of the credit for the credit period beginning on January 1, 2006, shall equal one-half of the average of the eligible training costs paid or incurred by the company during calendar years 2004, 2005, and 2006, not to exceed one thousand dollars for each eligible employee on account of whom eligible training costs were paid or incurred by the company.

The credit claimed by a company for each credit period shall not exceed one hundred thousand dollars.

A foreign insurance company shall apply to the director of job and family services for a tax credit certificate in the manner prescribed by division (C) of section 5733.42 of the Revised Code. Divisions (C) to (H) of that section govern the tax credit allowed by this section, except that "credit period" shall be substituted for "tax year with respect to a calendar year" wherever that phrase appears in those divisions and that the company shall be considered a taxpayer for the purposes of those divisions.

A foreign insurance company may carry forward the credit allowed under this section to the extent that the credit exceeds the company's tax due for the credit period. The company may carry the excess credit forward for three credit periods following the credit period for which the credit is first claimed under this section. The credit allowed by this section is in addition to any credit allowed under section 5729.031 of the Revised Code.

The reduction in the tax due under this chapter to the extent of the credit allowed by this section does not increase the amount of the tax otherwise due under section 5729.06 of the Revised Code.

Sec. 5733.42. (A) As used in this section:

(1) "Eligible training program" means a program to provide job skills to eligible employees who are unable effectively to function on the job due to skill deficiencies or who would otherwise be displaced because of their skill deficiencies or inability to use new technology, or to provide job skills to eligible employees that enable them to perform other job duties for the taxpayer. Eligible training programs do not include executive, management, or personal enrichment training programs, or training programs intended exclusively for personal career development.

(2) "Eligible employee" means an individual who is employed in this state by a taxpayer and has been so employed by the same taxpayer for at least one hundred eighty consecutive days before the day an application for the credit is filed under this section. "Eligible employee" does not include any employee for which a credit is claimed pursuant to division (A)(5) of section 5709.65 of the Revised Code for all or any part of the same year, an employee who is not a full-time employee, or executive or managerial personnel, except for the immediate supervisors of nonexecutive, nonmanagerial personnel.

(3) "Eligible training costs" means:

(a) Direct instructional costs, such as instructor salaries, materials and supplies, textbooks and manuals, videotapes, and other instructional media and training equipment used exclusively for the purpose of training eligible employees;

(b) Wages paid to eligible employees for time devoted exclusively to an eligible training program during normal paid working hours.

(4) "Full-time employee" means an individual who is employed for consideration for at least thirty-five hours per week, or who renders any other standard of service generally accepted by custom or specified by contract as full-time employment.

(5) "Partnership" includes a limited liability company formed under Chapter 1705. of the Revised Code or under the laws of another state, provided that the company is not classified for federal income tax purposes as an association taxable as a corporation.

(B) There is hereby allowed a nonrefundable credit against the tax imposed by section 5733.06 of the Revised Code for taxpayers for which a tax credit certificate is issued under division (C) of this section. The credit may be claimed for tax years 2004, 2005, ~~and 2006,~~ and 2007. The amount of the credit for tax year 2004 shall equal one-half of the average of the eligible training costs paid or incurred by the taxpayer during calendar years 1999, 2000, and 2001, not to exceed one thousand dollars for each eligible employee on account of whom eligible training costs were paid or incurred by the taxpayer during those calendar years. The amount of the credit for tax year 2005 shall equal one-half of the average of the eligible training costs paid or incurred by the taxpayer during calendar years 2002, 2003, and 2004, not to exceed one thousand dollars for each eligible employee on account of whom eligible training costs were paid or incurred by the taxpayer during those calendar years. The amount of the credit for tax year 2006 shall equal one-half of the average of the eligible training costs paid or incurred by the taxpayer during calendar years 2003, 2004, and 2005, not to

exceed one thousand dollars for each eligible employee on account of whom eligible training costs were paid or incurred by the taxpayer during those calendar years. ~~The~~ The amount of the credit for tax year 2007 shall equal one-half of the average of the eligible training costs paid or incurred by the taxpayer during calendar years 2004, 2005, and 2006, not to exceed one thousand dollars for each eligible employee on account of whom eligible training costs were paid or incurred by the taxpayer during those calendar years.

The credit claimed by a taxpayer each tax year shall not exceed one hundred thousand dollars.

(C) A taxpayer who proposes to conduct an eligible training program may apply to the director of job and family services for a tax credit certificate under this section. The taxpayer may apply for such a certificate for tax years 2004, 2005, ~~and 2006,~~ and 2007, subject to division (L) of this section. The director shall prescribe the form of the application, which shall require a detailed description of the proposed training program. The director may require applicants to remit an application fee with each application filed with the director. The fee shall not exceed the reasonable and necessary expenses incurred by the director in receiving, reviewing, and approving such applications and issuing tax credit certificates. Proceeds from fees shall be used solely for the purpose of receiving, reviewing, and approving such applications and issuing such certificates.

After receipt of an application, the director shall authorize a credit under this section by issuing a tax credit certificate, in the form prescribed by the director, if the director determines all of the following:

(1) The proposed training program is an eligible training program under this section;

(2) The proposed training program is economically sound and will benefit the people of this state by improving workforce skills and strengthening the economy of this state;

(3) Receiving the tax credit is a major factor in the taxpayer's decision to go forward with the training program;

(4) Authorization of the credit is consistent with division (H) of this section.

The credit also is allowed for a taxpayer that is a partner in a partnership that pays or incurs eligible training costs. Such a taxpayer shall determine the taxpayer's credit amount in the manner prescribed by division (K) of this section.

(D) If the director of job and family services denies an application for a tax credit certificate, the director shall send notice of the denial and the

reason for denial to the applicant by certified mail, return receipt requested. If the director determines that an authorized training program, as actually conducted, fails to meet the requirements of this section or to comply with any condition set forth in the authorization, the director may reduce the amount of the tax credit previously granted. If the director reduces a tax credit, the director shall send notice of the reduction and the reason for the reduction to the taxpayer by certified mail, return receipt requested, and shall certify the reduction to the tax commissioner or, in the case of the reduction of a credit claimed by an insurance company, the superintendent of insurance. The tax commissioner or superintendent of insurance shall reduce the credit that may be claimed by the taxpayer accordingly. Within sixty days after receiving a notice of denial or notice of reduction of the tax credit, an applicant or taxpayer may request, in writing, a hearing before the director to review the denial or reduction. Within sixty days after receiving a request that is filed within the prescribed time, the director shall hold such a hearing at a location to be determined by the director. Within thirty days after the hearing is adjourned, the director shall issue a redetermination affirming, reversing, or modifying the denial or reduction of the tax credit and send notice of the redetermination to the applicant or taxpayer by certified mail, return receipt requested, and shall issue a notice of the redetermination to the tax commissioner or superintendent of insurance. If an applicant or taxpayer is aggrieved by the director's redetermination, the applicant or taxpayer may appeal the redetermination to the board of tax appeals in the manner prescribed by section 5717.02 of the Revised Code.

(E) A taxpayer to which a tax credit certificate is issued shall retain records indicating the eligible training costs it pays or incurs for the eligible training program for which the certificate is issued for four years following the end of the tax year for which the credit is claimed. Such records shall be open to inspection by the director of job and family services upon the director's request during business hours.

Financial statements and other information submitted by an applicant to the director of job and family services for a tax credit under this section, and any information taken for any purpose from such statements or information, are not public records subject to section 149.43 of the Revised Code. However, the director of job and family services, the tax commissioner, or superintendent of insurance may make use of the statements and other information for purposes of issuing public reports or in connection with court proceedings concerning tax credits allowed under this section and sections 5725.31, 5729.07, and 5747.39 of the Revised Code.

(F) The director of job and family services, in accordance with Chapter

119. of the Revised Code, shall adopt rules necessary to implement this section and sections 5725.31, 5729.07, and 5747.39 of the Revised Code. The rules shall be adopted after consultation with the tax commissioner and the superintendent of insurance. The rules shall require that if a taxpayer to which a tax credit certificate is issued under any of those sections permanently relocates or transfers employees trained under the tax credit certificate to another state or country within two years of receiving the certificate, the taxpayer shall repay the total amount of the tax credit received by the taxpayer for any employees permanently relocated or transferred. At the time the director gives public notice under division (A) of section 119.03 of the Revised Code of the adoption of the rules, the director shall submit copies of the proposed rules to the chairpersons and ranking minority members of the standing committees in the senate and the house of representatives to which legislation on economic development matters are customarily referred.

(G) On or before the thirtieth day of September of 2001, 2003, 2004, 2005, ~~and~~ 2006, and 2007, the director of job and family services shall submit a report to the governor, the president of the senate, and the speaker of the house of representatives on the tax credit program under this section and sections 5725.31, 5729.07, and 5747.39 of the Revised Code. The report shall include information on the number of training programs that were authorized under those sections during the preceding calendar year, a description of each authorized training program, the dollar amounts of the credits granted, and an estimate of the impact of the credits on the economy of this state.

(H) The aggregate amount of credits authorized under this section and sections 5725.31, 5729.07, and 5747.39 of the Revised Code shall not exceed twenty million dollars per calendar year. No more than ten million dollars in credits per calendar year shall be authorized for persons engaged primarily in manufacturing. No less than five million dollars in credits per calendar year shall be set aside for persons engaged primarily in activities other than manufacturing and having fewer than five hundred employees. Subject to such limits, the director of job and family services shall adopt a rule under division (F) of this section that establishes criteria and procedures for distribution of the credits.

(I) A nonrefundable credit allowed under this section shall be claimed in the order required under section 5733.98 of the Revised Code.

(J) The taxpayer may carry forward any credit amount in excess of its tax due after allowing for any other credits that precede the credit under this section in the order required under section 5733.98 of the Revised Code.

The excess credit may be carried forward for three years following the tax year for which it is first claimed under this section.

(K) A taxpayer that is a partner in a partnership on the last day of the third calendar year of the three-year period during which the partnership pays or incurs eligible training costs may claim a credit under this section for the tax year immediately following that calendar year. The amount of a partner's credit equals the partner's interest in the partnership on the last day of such calendar year multiplied by the credit available to the partnership as computed by the partnership.

(L) The director of job and family services shall not authorize any credits under this section and sections 5725.31, 5729.07, and 5747.39 of the Revised Code for eligible training costs paid or incurred after December 31, ~~2005~~ 2006.

Sec. 5747.39. (A) As used in this section, "eligible employee" and "eligible training costs" have the same meanings as in section 5733.42 of the Revised Code, and "pass-through entity" includes a sole proprietorship.

(B)(1) For taxable years beginning ~~after~~ in 2003, 2004, ~~and~~ 2005, and 2006, there is hereby allowed a nonrefundable credit against the tax imposed by section 5747.02 of the Revised Code for a taxpayer that is an investor in a pass-through entity for which a tax credit certificate is issued under section 5733.42 of the Revised Code. For the taxable year beginning in 2003, the amount of eligible training costs for which a credit may be claimed by all taxpayers that are investors in an entity shall equal one-half of the average of the eligible training costs incurred by the entity during calendar years 1999, 2000, and 2001, but shall not exceed one thousand dollars for each eligible employee on account of whom such costs were paid or incurred by the entity, ~~and the total amount of credits that may be claimed by all such taxpayers shall not exceed one hundred thousand dollars.~~ The

~~The~~ amount of a taxpayer's credit for the taxpayer's taxable year beginning in 2003 shall equal the taxpayer's interest in the entity on December 31, 2001, multiplied by the credit available to the entity as computed by the entity.

(2) For the taxable year beginning in 2004, the amount of the eligible training costs for which a credit may be claimed by all taxpayers that are investors in an entity shall equal one-half of the average of the eligible training costs incurred by the entity during calendar years 2002, 2003, and 2004, but shall not exceed one thousand dollars for each eligible employee on account of whom such costs were paid or incurred by the entity, ~~and the total amount of credits that may be claimed by all such taxpayers shall not exceed one hundred thousand dollars.~~ The amount of a taxpayer's credit for

the taxpayer's taxable year beginning in 2004 shall equal the taxpayer's interest in the entity on December 31, 2004, multiplied by the credit available to the entity as computed by the entity.

~~(3) For the taxable year beginning in 2005, the amount of the eligible training costs for which a credit may be claimed by all taxpayers that are investors in an entity shall equal one-half of the average of the eligible training costs incurred by the entity during calendar years 2003, 2004, and 2005, but shall not exceed one thousand dollars for each eligible employee on account of whom such costs were paid or incurred by the entity, and the total amount of credits that may be claimed by all such taxpayers shall not exceed one hundred thousand dollars.~~ The amount of a taxpayer's credit for the taxpayer's taxable year beginning in 2005 shall equal the taxpayer's interest in the entity on December 31, 2005, multiplied by the credit available to the entity as computed by the entity.

(4) For the taxable year beginning in 2006, the amount of the eligible training costs for which a credit may be claimed by all taxpayers that are investors in an entity shall equal one-half of the average of the eligible training costs incurred by the entity during calendar years 2004, 2005, and 2006, but shall not exceed one thousand dollars for each eligible employee on account of whom such costs were paid or incurred by the entity. The amount of a taxpayer's credit for the taxpayer's taxable year beginning in 2006 shall equal the taxpayer's interest in the entity on December 31, 2006, multiplied by the credit available to the entity as computed by the entity.

(5) The total amount of credits that may be claimed by all such taxpayers with respect to each pass-through entity for each taxable year shall not exceed one hundred thousand dollars.

(C) The credit shall be claimed in the order prescribed by section 5747.98 of the Revised Code. A taxpayer may carry forward the credit to the extent that the taxpayer's credit exceeds the taxpayer's tax due after allowing for any other credits that precede the credit allowed by this section in the order prescribed by section 5747.98 of the Revised Code. The taxpayer may carry the excess credit forward for three taxable years following the taxable year for which the taxpayer first claims the credit under this section.

(D) A pass-through entity shall apply to the director of job and family services for a tax credit certificate in the manner prescribed by division (C) of section 5733.42 of the Revised Code. Divisions (C) to (H) of that section govern the tax credit allowed by this section, except that "taxable year" shall be substituted for "tax year" wherever that phrase appears in those divisions, and that "pass-through entity" shall be substituted for "taxpayer" wherever "taxpayer" appears in those divisions.

SECTION 2. That existing sections 5111.176, 5725.31, 5729.07, 5733.42, and 5747.39 of the Revised Code are hereby repealed.

SECTION 3. This act is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health, and safety. The reasons for such necessity are that (1) the job training tax credit is scheduled to expire, but the credit is needed for an additional year to encourage Ohio employers to provide further job skill training programs to employees, and (2) federal matching funds for the franchise permit fees paid by Medicaid health insuring corporations may not be available unless the fees are initially imposed prior to January 1, 2006. Therefore, this act shall go into immediate effect.

Speaker _____ *of the House of Representatives.*

President _____ *of the Senate.*

Passed _____, 20____

Approved _____, 20____

Governor.

The section numbering of law of a general and permanent nature is complete and in conformity with the Revised Code.

Director, Legislative Service Commission.

Filed in the office of the Secretary of State at Columbus, Ohio, on the ____ day of _____, A. D. 20____.

Secretary of State.

File No. _____ Effective Date _____