

## **As Passed by the House**

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**Am. Sub. H. B. No. 372**

**Representatives McGregor, R., Ujvagi**

**Cosponsors: Representatives Bubp, Wachtmann, Combs, Aslanides, White, Domenick, Healy, Reinhard, Bacon, Barrett, Batchelder, Beatty, Blessing, Bolon, Book, Boyd, Brady, Brown, Budish, Carmichael, Celeste, Chandler, Coley, Collier, Daniels, DeBose, DeGeeter, DeWine, Distel, Dodd, Dolan, Driehaus, Dyer, Evans, Fende, Flowers, Foley, Garrison, Gerberry, Gibbs, Goodwin, Goyal, Hagan, J., Hagan, R., Harwood, Heard, Hite, Hottinger, Huffman, Hughes, Jones, Latta, Letson, Luckie, Lundy, Mallory, McGregor, J., Mecklenborg, Oelslager, Okey, Otterman, Patton, Peterson, Raussen, Redfern, Sayre, Schindel, Schlichter, Schneider, Setzer, Skindell, Stebelton, Stewart, D., Stewart, J., Strahorn, Sykes, Szollosi, Uecker, Wagner, Wagoner, Widener, Williams, B., Williams, S., Wolpert, Yates, Yuko, Zehringer**

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## **A B I L L**

To amend sections 124.93, 125.111, 153.59, 153.591,	1
176.04, 176.06, 717.01, 1751.18, 2101.16, 2927.03,	2
3905.55, 4112.01, 4112.02, 4112.021, 4112.04,	3
4112.05, 4112.08, 4117.19, 4503.571, 4735.16,	4
4735.55, 5747.01, 5903.10, and 5903.12 and to	5
enact sections 1349.04, 2101.164, 4112.023, and	6
5903.121 of the Revised Code to exempt estates of	7
armed forces members who died while serving in a	8
combat zone from probate fees, to exempt military	9
retirement pay from the income tax, to provide	10
that reservists and National Guard members may	11

renew their professional licenses within six 12  
months after active duty service, to extend 13  
continuing education reporting periods for 14  
National Guard members ordered to duty by the 15  
Governor, to provide that standard "Purple Heart" 16  
license plates be issued without charge, to 17  
prohibit discrimination under the Ohio Civil 18  
Rights Commission Law and certain other laws on 19  
the basis of military status, to require the 20  
Attorney General to appoint a staff member of the 21  
Consumer Protection Division to expedite certain 22  
cases or issues raised by a person, or the 23  
person's immediate family, who is deployed on 24  
active duty, and to require relevant military 25  
experience to be considered in continuing 26  
education determinations. 27

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

**Section 1.** That sections 124.93, 125.111, 153.59, 153.591, 28  
176.04, 176.06, 717.01, 1751.18, 2101.16, 2927.03, 3905.55, 29  
4112.01, 4112.02, 4112.021, 4112.04, 4112.05, 4112.08, 4117.19, 30  
4503.571, 4735.16, 4735.55, 5747.01, 5903.10, and 5903.12 be 31  
amended and that sections 1349.04, 2101.164, 4112.023, and 32  
5903.121 of the Revised Code be enacted to read as follows: 33

**Sec. 124.93.** (A) As used in this section, "physician" means 34  
any person who holds a valid certificate to practice medicine and 35  
surgery or osteopathic medicine and surgery issued under Chapter 36  
4731. of the Revised Code. 37

(B) No health insuring corporation that, on or after July 1, 38  
1993, enters into or renews a contract with the department of 39  
administrative services under section 124.82 of the Revised Code, 40

because of a physician's race, color, religion, sex, national 41  
origin, disability or military status as defined in section 42  
4112.01 of the Revised Code, age, or ancestry, shall refuse to 43  
contract with that physician for the provision of health care 44  
services under section 124.82 of the Revised Code. 45

Any health insuring corporation that violates this division 46  
is deemed to have engaged in an unlawful discriminatory practice 47  
as defined in section 4112.02 of the Revised Code and is subject 48  
to Chapter 4112. of the Revised Code. 49

(C) Each health insuring corporation that, on or after July 50  
1, 1993, enters into or renews a contract with the department of 51  
administrative services under section 124.82 of the Revised Code 52  
and that refuses to contract with a physician for the provision of 53  
health care services under that section shall provide that 54  
physician with a written notice that clearly explains the reason 55  
or reasons for the refusal. The notice shall be sent to the 56  
physician by regular mail within thirty days after the refusal. 57

Any health insuring corporation that fails to provide notice 58  
in compliance with this division is deemed to have engaged in an 59  
unfair and deceptive act or practice in the business of insurance 60  
as defined in section 3901.21 of the Revised Code and is subject 61  
to sections 3901.19 to 3901.26 of the Revised Code. 62

**Sec. 125.111.** (A) Every contract for or on behalf of the 63  
state or any of its political subdivisions for any purchase shall 64  
contain provisions similar to those required by section 153.59 of 65  
the Revised Code in the case of construction contracts by which 66  
the contractor agrees to both of the following: 67

(1) That, in the hiring of employees for the performance of 68  
work under the contract or any subcontract, no contractor or 69  
subcontractor, by reason of race, color, religion, sex, age, 70  
disability or military status as defined in section 4112.01 of the 71

Revised Code, national origin, or ancestry, shall discriminate 72  
against any citizen of this state in the employment of a person 73  
qualified and available to perform the work to which the contract 74  
relates; 75

(2) That no contractor, subcontractor, or person acting on 76  
behalf of any contractor or subcontractor, in any manner, shall 77  
discriminate against, intimidate, or retaliate against any 78  
employee hired for the performance of work under the contract on 79  
account of race, color, religion, sex, age, disability or military 80  
status as defined in section 4112.01 of the Revised Code, national 81  
origin, or ancestry. 82

(B) All contractors from whom the state or any of its 83  
political subdivisions make purchases shall have a written 84  
affirmative action program for the employment and effective 85  
utilization of economically disadvantaged persons, as referred to 86  
in division (E)(1) of section 122.71 of the Revised Code. 87  
Annually, each such contractor shall file a description of the 88  
affirmative action program and a progress report on its 89  
implementation with the equal employment opportunity office of the 90  
department of administrative services. 91

**Sec. 153.59.** Every contract for or on behalf of the state, or 92  
any township, county, or municipal corporation of the state, for 93  
the construction, alteration, or repair of any public building or 94  
public work in the state shall contain provisions by which the 95  
contractor agrees to both of the following: 96

(A) That, in the hiring of employees for the performance of 97  
work under the contract or any subcontract, no contractor, 98  
subcontractor, or any person acting on a contractor's or 99  
subcontractor's behalf, by reason of race, creed, sex, disability 100  
or military status as defined in section 4112.01 of the Revised 101  
Code, or color, shall discriminate against any citizen of the 102

state in the employment of labor or workers who is qualified and 103  
available to perform the work to which the employment relates; 104

(B) That no contractor, subcontractor, or any person on a 105  
contractor's or subcontractor's behalf, in any manner, shall 106  
discriminate against or intimidate any employee hired for the 107  
performance of work under the contract on account of race, creed, 108  
sex, disability or military status as defined in section 4112.01 109  
of the Revised Code, or color. 110

The department of administrative services shall ensure that 111  
no capital moneys appropriated by the general assembly for any 112  
purpose shall be expended unless the project for which those 113  
moneys are appropriated provides for an affirmative action program 114  
for the employment and effective utilization of disadvantaged 115  
persons whose disadvantage may arise from cultural, racial, or 116  
ethnic background, or other similar cause, including, but not 117  
limited to, race, religion, sex, disability or military status as 118  
defined in section 4112.01 of the Revised Code, national origin, 119  
or ancestry. 120

In awarding contracts for capital improvement projects, the 121  
department shall ensure that equal consideration be given to 122  
contractors, subcontractors, or joint venturers who qualify as a 123  
minority business enterprise. As used in this section, "minority 124  
business enterprise" means a business enterprise that is owned or 125  
controlled by one or more socially or economically disadvantaged 126  
persons who are residents of this state. "Socially or economically 127  
disadvantaged persons" means persons, regardless of marital 128  
status, who are members of groups whose disadvantage may arise 129  
from discrimination on the basis of race, religion, sex, 130  
disability or military status as defined in section 4112.01 of the 131  
Revised Code, national origin, ancestry, or other similar cause. 132

**Sec. 153.591.** Any provision of a hiring hall contract or 133

agreement which obligates a contractor to hire, if available, only 134  
employees referred to the contractor by a labor organization shall 135  
be void as against public policy and unenforceable with respect to 136  
employment under any public works contract unless at the date of 137  
execution of the hiring hall contract or agreement, or within 138  
thirty days thereafter, the labor organization has in effect 139  
procedures for referring qualified employees for hire without 140  
regard to race, color, religion, national origin, military status 141  
as defined in section 4112.01 of the Revised Code, or ancestry and 142  
unless the labor organization includes in its apprentice and 143  
journeyperson's membership, or otherwise has available for job 144  
referral without discrimination, qualified employees, both whites 145  
and non-whites (including African-Americans). 146

**Sec. 176.04.** (A) No municipal corporation, county, or 147  
township shall issue general obligations pursuant to section 148  
133.51 of the Revised Code or expend moneys raised by taxation to 149  
provide, or assist in providing, housing pursuant to Section 16 of 150  
Article VIII, Ohio Constitution, unless the municipal corporation, 151  
county, or township has done all of the following: 152

(1) Established or designated a housing advisory board 153  
pursuant to section 176.01 of the Revised Code, or entered into an 154  
agreement pursuant to section 176.02 of the Revised Code for the 155  
service of a housing advisory board established by one or more 156  
other subdivisions; 157

(2) At least thirty days prior to approval of it by the 158  
legislative authority of the municipal corporation, county, or 159  
township, submitted to the housing advisory board for review, 160  
comments, and recommendations, a comprehensive housing 161  
affordability strategy for the municipal corporation, county, or 162  
township developed under the "Cranston-Gonzalez National 163  
Affordable Housing Act," 104 Stat. 4079 (1990), Pub. Law No. 164

101-625, or other state or local comprehensive plan for the 165  
development and maintenance of affordable housing within the 166  
boundaries of the municipal corporation, county, or township. 167

Approval of the plan by the legislative authority may be 168  
effective for a period of one to five years. No submission of an 169  
amended plan is required unless the submitted description of the 170  
purposes for which any part of those moneys are proposed to be 171  
applied is intended to be, or raise a reasonable concern that it 172  
might be construed to be, inconsistent with the existing plan. 173

(3) Submitted to the housing advisory board a written 174  
description of the purposes to which the proceeds of the proposed 175  
general obligations or the moneys raised by taxation are proposed 176  
to be applied, and allowed at least fifteen days to elapse during 177  
which the housing advisory board may review the submitted 178  
description and advise the municipal corporation, county, or 179  
township in accordance with division (D) of this section. For 180  
purposes of this section, the written description of the purposes 181  
to which the moneys raised by taxation are proposed to be applied 182  
may be submitted annually to the housing advisory board prior to 183  
the adoption of the annual appropriation measure pursuant to 184  
section 5705.38 of the Revised Code. 185

(B) No municipal corporation, county, or township shall issue 186  
general obligations pursuant to section 133.51 of the Revised Code 187  
to provide, or assist in providing, housing pursuant to Section 16 188  
of Article VIII, Ohio Constitution, unless the municipal 189  
legislative authority, the board of county commissioners, or the 190  
board of township trustees has substantially complied with each of 191  
the following requirements: 192

(1) Analyzed the anticipated impact of the purposes to which 193  
the proceeds of the proposed general obligations are to be applied 194  
upon existing housing patterns in the municipal corporation, 195  
county, or township; 196

(2) Submitted to the housing advisory board serving it a fair 197  
housing impact statement summarizing the analysis undertaken under 198  
division (B)(1) of this section and conclusions from that 199  
analysis; 200

(3) Submitted to the housing advisory board serving it a plan 201  
for affirmative marketing to persons, regardless of marital 202  
status, who are members of groups that may be disadvantaged by 203  
discrimination on the basis of race, religion, sex, disability or 204  
military status as defined in section 4112.01 of the Revised Code, 205  
national origin, ancestry, children, or other similar cause or who 206  
traditionally would not be expected to apply for housing at the 207  
location proposed to be benefited by the proceeds of the proposed 208  
general obligations. 209

(C) No approval of a housing advisory board shall be required 210  
for issuance of general obligations pursuant to section 133.51 of 211  
the Revised Code or any proposed expenditure of moneys raised by 212  
taxation to provide, or assist in providing, housing pursuant to 213  
Section 16 of Article VIII, Ohio Constitution. 214

(D) The matters on which a housing advisory board shall 215  
advise the subdivisions it serves shall include the following: 216

(1) The consistency of a project or program with the plan 217  
submitted under division (A)(2) of this section; 218

(2) The extent to which any project or program to which the 219  
proceeds of the proposed general obligations or the moneys raised 220  
by taxation are proposed to be applied may displace households 221  
that consequently may need relocation assistance; 222

(3) The length of time for which projects to which the 223  
proceeds of the proposed general obligations or the moneys raised 224  
by taxation are proposed to be applied will remain affordable to 225  
any targeted income group; 226

(4) The extent to which any lending program is available, in 227



whole or in part, from private lenders upon reasonably equivalent 228  
terms and conditions. 229

**Sec. 176.06.** (A) Each municipal corporation, county, and 230  
township shall compile and make available, in accordance with this 231  
section, to the public for inspection and copying for a period of 232  
five years, the number and total dollar amount of mortgage loans 233  
that were originated, for which completed applications were 234  
received and applicants were rejected, and that were purchased by 235  
that municipal corporation, county, or township during each fiscal 236  
year. Information regarding each mortgage loan category described 237  
in this section shall be itemized to clearly and conspicuously 238  
disclose the following: 239

(1) The number and dollar amount of mortgage loans insured 240  
under Title II of the "National Housing Act," 48 Stat. 1246 241  
(1934), 12 U.S.C.A. 1707 et seq., or under Title V of the "Housing 242  
Act of 1949," 63 Stat. 413, 432, 42 U.S.C.A. 1471 et seq., or 243  
guaranteed under the "Veterans' Loan Act," 58 Stat. 284 (1944), 38 244  
U.S.C.A. 1801 et seq.; 245

(2) The number and dollar amount of mortgage loans made to 246  
mortgagors who did not, at the time of execution of the mortgage, 247  
intend to reside in the property securing the mortgage loan; 248

(3) The number and dollar amount of home improvement loans; 249

(4) The number and dollar amount of mortgage loans involving 250  
mortgagors or mortgage applicants grouped according to census 251  
tract, income level, race, color, religion, sex, ancestry, 252  
disability as defined in section 4112.01 of the Revised Code, 253  
military status as defined in that section, and national origin. 254

(B) The information described in this section shall be made 255  
available to the public in raw data form and updated quarterly. 256  
Within four months after the end of each fiscal year, each 257

municipal corporation, county, and township shall submit to the 258  
president of the senate and the speaker of the house of 259  
representatives a report containing the information described in 260  
this section for the immediately preceding fiscal year. 261

(C) As used in this section, "mortgage loan" means a loan 262  
secured by a mortgage, deed of trust, or other security interest 263  
to finance the acquisition, construction, improvement, or 264  
rehabilitation of single-family residential housing. 265

**Sec. 717.01.** Each municipal corporation may do any of the 266  
following: 267

(A) Acquire by purchase or condemnation real estate with or 268  
without buildings on it, and easements or interests in real 269  
estate; 270

(B) Extend, enlarge, reconstruct, repair, equip, furnish, or 271  
improve a building or improvement that it is authorized to acquire 272  
or construct; 273

(C) Erect a crematory or provide other means for disposing of 274  
garbage or refuse, and erect public comfort stations; 275

(D) Purchase turnpike roads and make them free; 276

(E) Construct wharves and landings on navigable waters; 277

(F) Construct infirmaries, workhouses, prisons, police 278  
stations, houses of refuge and correction, market houses, public 279  
halls, public offices, municipal garages, repair shops, storage 280  
houses, and warehouses; 281

(G) Construct or acquire waterworks for supplying water to 282  
the municipal corporation and its inhabitants and extend the 283  
waterworks system outside of the municipal corporation limits; 284

(H) Construct or purchase gas works or works for the 285  
generation and transmission of electricity, for the supplying of 286

gas or electricity to the municipal corporation and its	287
inhabitants;	288
(I) Provide grounds for cemeteries or crematories, enclose	289
and embellish them, and construct vaults or crematories;	290
(J) Construct sewers, sewage disposal works, flushing	291
tunnels, drains, and ditches;	292
(K) Construct free public libraries and reading rooms, and	293
free recreation centers;	294
(L) Establish free public baths and municipal lodging houses;	295
(M) Construct monuments or memorial buildings to commemorate	296
the services of soldiers, sailors, and marines of the state and	297
nation;	298
(N) Provide land for and improve parks, boulevards, and	299
public playgrounds;	300
(O) Construct hospitals and pesthouses;	301
(P) Open, construct, widen, extend, improve, resurface, or	302
change the line of any street or public highway;	303
(Q) Construct and improve levees, dams, waterways,	304
waterfronts, and embankments and improve any watercourse passing	305
through the municipal corporation;	306
(R) Construct or improve viaducts, bridges, and culverts;	307
(S)(1) Construct any building necessary for the police or	308
fire department;	309
(2) Purchase fire engines or fire boats;	310
(3) Construct water towers or fire cisterns;	311
(4) Place underground the wires or signal apparatus of any	312
police or fire department.	313
(T) Construct any municipal ice plant for the purpose of	314

manufacturing ice for the citizens of a municipal corporation; 315

(U) Construct subways under any street or boulevard or 316  
elsewhere; 317

(V) Acquire by purchase, gift, devise, bequest, lease, 318  
condemnation proceedings, or otherwise, real or personal property, 319  
and thereon and thereof to establish, construct, enlarge, improve, 320  
equip, maintain, and operate airports, landing fields, or other 321  
air navigation facilities, either within or outside the limits of 322  
a municipal corporation, and acquire by purchase, gift, devise, 323  
lease, or condemnation proceedings rights-of-way for connections 324  
with highways, waterways, and electric, steam, and interurban 325  
railroads, and improve and equip such facilities with structures 326  
necessary or appropriate for such purposes. No municipal 327  
corporation may take or disturb property or facilities belonging 328  
to any public utility or to a common carrier engaged in interstate 329  
commerce, which property or facilities are required for the proper 330  
and convenient operation of the utility or carrier, unless 331  
provision is made for the restoration, relocation, or duplication 332  
of the property or facilities elsewhere at the sole cost of the 333  
municipal corporation. 334

(W) Provide by agreement with any regional airport authority, 335  
created under section 308.03 of the Revised Code, for the making 336  
of necessary surveys, appraisals, and examinations preliminary to 337  
the acquisition or construction of any airport or airport facility 338  
and pay the portion of the expense of the surveys, appraisals, and 339  
examinations as set forth in the agreement; 340

(X) Provide by agreement with any regional airport authority, 341  
created under section 308.03 of the Revised Code, for the 342  
acquisition, construction, maintenance, or operation of any 343  
airport or airport facility owned or to be owned and operated by 344  
the regional airport authority or owned or to be owned and 345  
operated by the municipal corporation and pay the portion of the 346

expense of it as set forth in the agreement; 347

(Y) Acquire by gift, purchase, lease, or condemnation, land, 348  
forest, and water rights necessary for conservation of forest 349  
reserves, water parks, or reservoirs, either within or without the 350  
limits of the municipal corporation, and improve and equip the 351  
forest and water parks with structures, equipment, and 352  
reforestation necessary or appropriate for any purpose for the 353  
utilization of any of the forest and water benefits that may 354  
properly accrue therefrom to the municipal corporation; 355

(Z) Acquire real property by purchase, gift, or devise and 356  
construct and maintain on it public swimming pools, either within 357  
or outside the limits of the municipal corporation; 358

(AA) Construct or rehabilitate, equip, maintain, operate, and 359  
lease facilities for housing of elderly persons and for persons of 360  
low and moderate income, and appurtenant facilities. No municipal 361  
corporation shall deny housing accommodations to or withhold 362  
housing accommodations from elderly persons or persons of low and 363  
moderate income because of race, color, religion, sex, familial 364  
status as defined in section 4112.01 of the Revised Code, military 365  
status as defined in that section, disability as defined in that 366  
section, ancestry, or national origin. Any elderly person or 367  
person of low or moderate income who is denied housing 368  
accommodations or has them withheld by a municipal corporation 369  
because of race, color, religion, sex, familial status as defined 370  
in section 4112.01 of the Revised Code, military status as defined 371  
in that section, disability as defined in that section, ancestry, 372  
or national origin may file a charge with the Ohio civil rights 373  
commission as provided in Chapter 4112. of the Revised Code. 374

(BB) Acquire, rehabilitate, and develop rail property or rail 375  
service, and enter into agreements with the Ohio rail development 376  
commission, boards of county commissioners, boards of township 377  
trustees, legislative authorities of other municipal corporations, 378

with other governmental agencies or organizations, and with 379  
private agencies or organizations in order to achieve those 380  
purposes; 381

(CC) Appropriate and contribute money to a soil and water 382  
conservation district for use under Chapter 1515. of the Revised 383  
Code; 384

(DD) Authorize the board of county commissioners, pursuant to 385  
a contract authorizing the action, to contract on the municipal 386  
corporation's behalf for the administration and enforcement within 387  
its jurisdiction of the state building code by another county or 388  
another municipal corporation located within or outside the 389  
county. The contract for administration and enforcement shall 390  
provide for obtaining certification pursuant to division (E) of 391  
section 3781.10 of the Revised Code for the exercise of 392  
administration and enforcement authority within the municipal 393  
corporation seeking those services and shall specify which 394  
political subdivision is responsible for securing that 395  
certification. 396

(EE) Expend money for providing and maintaining services and 397  
facilities for senior citizens. 398

"Airport," "landing field," and "air navigation facility," as 399  
defined in section 4561.01 of the Revised Code, apply to division 400  
(V) of this section. 401

As used in divisions (W) and (X) of this section, "airport" 402  
and "airport facility" have the same meanings as in section 308.01 403  
of the Revised Code. 404

As used in division (BB) of this section, "rail property" and 405  
"rail service" have the same meanings as in section 4981.01 of the 406  
Revised Code. 407

**Sec. 1349.04.** (A) As used in this section: 408

(1) "Active duty" means active duty pursuant to an executive order of the president of the United States, an act of the congress of the United States, or section 5919.29 or 5923.21 of the Revised Code.

(2) "Immediate family" means a person's spouse residing in the person's household; brothers and sisters of the whole or half blood; children, including adopted children and stepchildren; parents; and grandparents.

(B) The attorney general shall appoint a member of the staff of the consumer protection division of the attorney general's office to expedite cases or issues raised by a person, or the immediate family of the person, who is deployed on active duty, which cases or issues raised relate to sections 125.021, 317.322, 1343.031, 1349.02, 1349.03, 1713.60, 1923.062, 3313.64, 3332.20, 3345.53, 3915.053, 4933.12, or 4933.121 of the Revised Code or to any other relevant section of the Revised Code regulating consumer protection.

**Sec. 1751.18.** (A)(1) No health insuring corporation shall cancel or fail to renew the coverage of a subscriber or enrollee because of any health status-related factor in relation to the subscriber or enrollee, the subscriber's or enrollee's requirements for health care services, or for any other reason designated under rules adopted by the superintendent of insurance.

(2) Unless otherwise required by state or federal law, no health insuring corporation, or health care facility or provider through which the health insuring corporation has made arrangements to provide health care services, shall discriminate against any individual with regard to enrollment, disenrollment, or the quality of health care services rendered, on the basis of the individual's race, color, sex, age, religion, military status as defined in section 4112.01 of the Revised Code, or status as a

recipient of medicare or medical assistance under Title XVIII or 440  
XIX of the "Social Security Act," 49 Stat. 620 (1935), 42 U.S.C.A. 441  
301, as amended, or any health status-related factor in relation 442  
to the individual. However, a health insuring corporation shall 443  
not be required to accept a recipient of medicare or medical 444  
assistance, if an agreement has not been reached on appropriate 445  
payment mechanisms between the health insuring corporation and the 446  
governmental agency administering these programs. Further, except 447  
during a period of open enrollment under section 1751.15 of the 448  
Revised Code, a health insuring corporation may reject an 449  
applicant for nongroup enrollment on the basis of any health 450  
status-related factor in relation to the applicant. 451

(B) A health insuring corporation may cancel or decide not to 452  
renew the coverage of an enrollee if the enrollee has performed an 453  
act or practice that constitutes fraud or intentional 454  
misrepresentation of material fact under the terms of the coverage 455  
and if the cancellation or nonrenewal is not based, either 456  
directly or indirectly, on any health status-related factor in 457  
relation to the enrollee. 458

(C) An enrollee may appeal any action or decision of a health 459  
insuring corporation taken pursuant to section 2742(b) to (e) of 460  
the "Health Insurance Portability and Accountability Act of 1996," 461  
Pub. L. No. 104-191, 110 Stat. 1955, 42 U.S.C.A. 300gg-42, as 462  
amended. To appeal, the enrollee may submit a written complaint to 463  
the health insuring corporation pursuant to section 1751.19 of the 464  
Revised Code. The enrollee may, within thirty days after receiving 465  
a written response from the health insuring corporation, appeal 466  
the health insuring corporation's action or decision to the 467  
superintendent. 468

(D) As used in this section, "health status-related factor" 469  
means any of the following: 470

(1) Health status; 471



(2) Medical condition, including both physical and mental illnesses;	472
	473
(3) Claims experience;	474
(4) Receipt of health care;	475
(5) Medical history;	476
(6) Genetic information;	477
(7) Evidence of insurability, including conditions arising out of acts of domestic violence;	478
	479
(8) Disability.	480

**Sec. 2101.16.** (A) The Except as provided in section 2101.164 of the Revised Code, the fees enumerated in this division shall be charged and collected, if possible, by the probate judge and shall be in full for all services rendered in the respective proceedings:

(1) Account, in addition to advertising charges .....	\$12.00	486
Waivers and proof of notice of hearing on account, per		487
page, minimum one dollar .....	\$ 1.00	488
(2) Account of distribution, in addition to		489
advertising charges .....	\$ 7.00	490
(3) Adoption of child, petition for .....	\$50.00	491
(4) Alter or cancel contract for sale or purchase of		492
real estate, petition to .....	\$20.00	493
(5) Application and order not otherwise provided		494
for in this section or by rule adopted pursuant to		495
division (E) of this section .....	\$ 5.00	496
(6) Appropriation suit, per day, hearing in .....	\$20.00	497
(7) Birth, application for registration of .....	\$ 7.00	498
(8) Birth record, application to correct .....	\$ 5.00	499
(9) Bond, application for new or additional .....	\$ 5.00	500
(10) Bond, application for release of surety or		501

reduction of .....	\$ 5.00	502
(11) Bond, receipt for securities deposited in lieu of ....	\$ 5.00	503
(12) Certified copy of journal entry, record, or proceeding,		504
per page, minimum fee one dollar .....	\$ 1.00	505
(13) Citation and issuing citation, application for .....	\$ 5.00	506
(14) Change of name, petition for .....	\$20.00	507
(15) Claim, application of administrator or executor for		508
allowance of administrator's or executor's own .....	\$10.00	509
(16) Claim, application to compromise or settle .....	\$10.00	510
(17) Claim, authority to present .....	\$10.00	511
(18) Commissioner, appointment of .....	\$ 5.00	512
(19) Compensation for extraordinary services and attorney's		513
fees for fiduciary, application for .....	\$ 5.00	514
(20) Competency, application to procure adjudication of ...	\$20.00	515
(21) Complete contract, application to .....	\$10.00	516
(22) Concealment of assets, citation for .....	\$10.00	517
(23) Construction of will, petition for .....	\$20.00	518
(24) Continue decedent's business, application to .....	\$10.00	519
Monthly reports of operation .....	\$ 5.00	520
(25) Declaratory judgment, petition for .....	\$20.00	521
(26) Deposit of will .....	\$ 5.00	522
(27) Designation of heir .....	\$20.00	523
(28) Distribution in kind, application, assent, and		524
order for .....	\$ 5.00	525
(29) Distribution under section 2109.36 of the Revised		526
Code, application for an order of .....	\$ 7.00	527
(30) Docketing and indexing proceedings, including the		528
filing and noting of all necessary documents, maximum		529
fee, fifteen dollars .....	\$15.00	530
(31) Exceptions to any proceeding named in this section,		531
contest of appointment or .....	\$10.00	532
(32) Election of surviving partner to purchase assets of		533
partnership, proceedings relating to .....	\$10.00	534

(33) Election of surviving spouse under will .....	\$ 5.00	535
(34) Fiduciary, including an assignee or trustee of an		536
insolvent debtor or any guardian or conservator		537
accountable to the probate court, appointment of .....	\$35.00	538
(35) Foreign will, application to record .....	\$10.00	539
Record of foreign will, additional, per page .....	\$ 1.00	540
(36) Forms when supplied by the probate court, not to		541
exceed .....	\$10.00	542
(37) Heirship, petition to determine .....	\$20.00	543
(38) Injunction proceedings .....	\$20.00	544
(39) Improve real estate, petition to .....	\$20.00	545
(40) Inventory with appraisement .....	\$10.00	546
(41) Inventory without appraisement .....	\$ 7.00	547
(42) Investment or expenditure of funds, application for ..	\$10.00	548
(43) Invest in real estate, application to .....	\$10.00	549
(44) Lease for oil, gas, coal, or other mineral, petition		550
to .....	\$20.00	551
(45) Lease or lease and improve real estate, petition to ..	\$20.00	552
(46) Marriage license .....	\$10.00	553
Certified abstract of each marriage .....	\$ 2.00	554
(47) Minor or mentally ill person, etc., disposal of estate		555
under ten thousand dollars of .....	\$10.00	556
(48) Mortgage or mortgage and repair or improve real		557
estate, petition to .....	\$20.00	558
(49) Newly discovered assets, report of .....	\$ 7.00	559
(50) Nonresident executor or administrator to bar		560
creditors' claims, proceedings by .....	\$20.00	561
(51) Power of attorney or revocation of power,		562
bonding company .....	\$10.00	563
(52) Presumption of death, petition to establish .....	\$20.00	564
(53) Probating will .....	\$15.00	565
Proof of notice to beneficiaries .....	\$ 5.00	566
(54) Purchase personal property, application of surviving		567

spouse to .....	\$10.00	568
(55) Purchase real estate at appraised value, petition of		569
surviving spouse to .....	\$20.00	570
(56) Receipts in addition to advertising charges,		571
application and order to record .....	\$ 5.00	572
Record of those receipts, additional, per page .....	\$ 1.00	573
(57) Record in excess of fifteen hundred words in any		574
proceeding in the probate court, per page .....	\$ 1.00	575
(58) Release of estate by mortgagee or other lienholder ...	\$ 5.00	576
(59) Relieving an estate from administration under section		577
2113.03 of the Revised Code or granting an order for a		578
summary release from administration under section		579
2113.031 of the Revised Code .....	\$60.00	580
(60) Removal of fiduciary, application for .....	\$10.00	581
(61) Requalification of executor or administrator .....	\$10.00	582
(62) Resignation of fiduciary .....	\$ 5.00	583
(63) Sale bill, public sale of personal property .....	\$10.00	584
(64) Sale of personal property and report, application		585
for .....	\$10.00	586
(65) Sale of real estate, petition for .....	\$25.00	587
(66) Terminate guardianship, petition to .....	\$10.00	588
(67) Transfer of real estate, application, entry, and		589
certificate for .....	\$ 7.00	590
(68) Unclaimed money, application to invest .....	\$ 7.00	591
(69) Vacate approval of account or order of distribution,		592
motion to .....	\$10.00	593
(70) Writ of execution .....	\$ 5.00	594
(71) Writ of possession .....	\$ 5.00	595
(72) Wrongful death, application and settlement of claim		596
for .....	\$20.00	597
(73) Year's allowance, petition to review .....	\$ 7.00	598
(74) Guardian's report, filing and review of .....	\$ 5.00	599
(B)(1) In relation to an application for the appointment of a		600

guardian or the review of a report of a guardian under section 601  
2111.49 of the Revised Code, the probate court, pursuant to court 602  
order or in accordance with a court rule, may direct that the 603  
applicant or the estate pay any or all of the expenses of an 604  
investigation conducted pursuant to section 2111.041 or division 605  
(A)(2) of section 2111.49 of the Revised Code. If the 606  
investigation is conducted by a public employee or investigator 607  
who is paid by the county, the fees for the investigation shall be 608  
paid into the county treasury. If the court finds that an alleged 609  
incompetent or a ward is indigent, the court may waive the costs, 610  
fees, and expenses of an investigation. 611

(2) In relation to the appointment or functioning of a 612  
guardian for a minor or the guardianship of a minor, the probate 613  
court may direct that the applicant or the estate pay any or all 614  
of the expenses of an investigation conducted pursuant to section 615  
2111.042 of the Revised Code. If the investigation is conducted by 616  
a public employee or investigator who is paid by the county, the 617  
fees for the investigation shall be paid into the county treasury. 618  
If the court finds that the guardian or applicant is indigent, the 619  
court may waive the costs, fees, and expenses of an investigation. 620

(C) Thirty dollars of the thirty-five-dollar fee collected 621  
pursuant to division (A)(34) of this section and twenty dollars of 622  
the sixty-dollar fee collected pursuant to division (A)(59) of 623  
this section shall be deposited by the county treasurer in the 624  
indigent guardianship fund created pursuant to section 2111.51 of 625  
the Revised Code. 626

(D) The fees of witnesses, jurors, sheriffs, coroners, and 627  
constables for services rendered in the probate court or by order 628  
of the probate judge shall be the same as provided for like 629  
services in the court of common pleas. 630

(E) The probate court, by rule, may require an advance 631  
deposit for costs, not to exceed one hundred twenty-five dollars, 632

at the time application is made for an appointment as executor or 633  
administrator or at the time a will is presented for probate. 634

(F) The probate court, by rule, shall establish a reasonable 635  
fee, not to exceed fifty dollars, for the filing of a petition for 636  
the release of information regarding an adopted person's name by 637  
birth and the identity of the adopted person's biological parents 638  
and biological siblings pursuant to section 3107.41 of the Revised 639  
Code, all proceedings relative to the petition, the entry of an 640  
order relative to the petition, and all services required to be 641  
performed in connection with the petition. The probate court may 642  
use a reasonable portion of a fee charged under authority of this 643  
division to reimburse any agency, as defined in section 3107.39 of 644  
the Revised Code, for any services it renders in performing a task 645  
described in section 3107.41 of the Revised Code relative to or in 646  
connection with the petition for which the fee was charged. 647

(G)(1) Thirty dollars of the fifty-dollar fee collected 648  
pursuant to division (A)(3) of this section shall be deposited 649  
into the "putative father registry fund," which is hereby created 650  
in the state treasury. The department of job and family services 651  
shall use the money in the fund to fund the department's costs of 652  
performing its duties related to the putative father registry 653  
established under section 3107.062 of the Revised Code. 654

(2) If the department determines that money in the putative 655  
father registry fund is more than is needed for its duties related 656  
to the putative father registry, the department may use the 657  
surplus moneys in the fund as permitted in division (C) of section 658  
2151.3529, division (B) of section 2151.3530, or section 5103.155 659  
of the Revised Code. 660

**Sec. 2101.164.** (A) As used in this section, "combat zone" 661  
means an area that the president of the United States by executive 662  
order designates for purposes of 26 U.S.C. 112 as an area in which 663

armed forces of the United States or the national guard are 664  
engaging or have engaged in combat. 665

(B) A probate judge shall not charge, or collect from, the 666  
estate of a decedent who died while in active service as a member 667  
of the armed forces of the United States or the national guard any 668  
of the following fees if the death occurred while the decedent was 669  
serving in a combat zone or as a result of wounds, disease, or 670  
injury incurred while serving in a combat zone: 671

(1) Any fee for or associated with the filing of the 672  
decedent's will for probate; 673

(2) Any fee for any service rendered by the probate court 674  
that is associated with the administration of the decedent's 675  
estate; 676

(3) Any fee for relieving the decedent's estate from 677  
administration under section 2113.03 of the Revised Code or 678  
granting an order for a summary release from administration under 679  
section 2113.031 of the Revised Code. 680

(C) In determining whether a decedent died in a place or 681  
manner that exempts the estate of the decedent from fees under 682  
division (B) of this section, a probate judge may consider a 683  
casualty report issued pursuant to Army Regulation 600-8-1 or the 684  
regulations of any of the armed services of the United States or 685  
the national guard, the list of combat zones set forth in 686  
Publication 3, "The Armed Forces' Tax Guide," of the Internal 687  
Revenue Service, or any other form of documentation satisfactory 688  
to the probate judge. 689

**Sec. 2927.03.** (A) No person, whether or not acting under 690  
color of law, shall by force or threat of force willfully injure, 691  
intimidate, or interfere with, or attempt to injure, intimidate, 692  
or interfere with, any of the following: 693

(1) Any person because of race, color, religion, sex, 694  
familial status as defined in section 4112.01 of the Revised Code, 695  
national origin, military status as defined in that section, 696  
disability as defined in that section, or ancestry and because 697  
that person is or has been selling, purchasing, renting, 698  
financing, occupying, contracting, or negotiating for the sale, 699  
purchase, rental, financing, or occupation of any housing 700  
accommodations, or applying for or participating in any service, 701  
organization, or facility relating to the business of selling or 702  
renting housing accommodations; 703

(2) Any person because that person is or has been doing, or 704  
in order to intimidate that person or any other person or any 705  
class of persons from doing, either of the following: 706

(a) Participating, without discrimination on account of race, 707  
color, religion, sex, familial status as defined in section 708  
4112.01 of the Revised Code, national origin, military status as 709  
defined in that section, disability as defined in that section, or 710  
ancestry, in any of the activities, services, organizations, or 711  
facilities described in division (A)(1) of this section; 712

(b) Affording another person or class of persons opportunity 713  
or protection so to participate. 714

(3) Any person because that person is or has been, or in 715  
order to discourage that person or any other person from, lawfully 716  
aiding or encouraging other persons to participate, without 717  
discrimination on account of race, color, religion, sex, familial 718  
status as defined in section 4112.01 of the Revised Code, national 719  
origin, military status as defined in that section, disability as 720  
defined in that section, or ancestry, in any of the activities, 721  
services, organizations, or facilities described in division 722  
(A)(1) of this section, or participating lawfully in speech or 723  
peaceful assembly opposing any denial of the opportunity to so 724  
participate. 725



(B) Whoever violates division (A) of this section is guilty 726  
of a misdemeanor of the first degree. 727

**Sec. 3905.55.** (A) Except as provided in division (B) of this 728  
section, an agent may charge a consumer a fee if all of the 729  
following conditions are met: 730

(1) The fee is disclosed to the consumer in a manner that 731  
separately identifies the fee and the premium. 732

(2) The fee is not calculated as a percentage of the premium. 733

(3) The fee is not refunded, forgiven, waived, offset, or 734  
reduced by any commission earned or received for any policy or 735  
coverage sold. 736

(4) The amount of the fee, and the consumer's obligation to 737  
pay the fee, are not conditioned upon the occurrence of a future 738  
event or condition, such as the purchase, cancellation, lapse, 739  
declination, or nonrenewal of insurance. 740

(5) The agent discloses to the consumer that the fee is being 741  
charged by the agent and not by the insurance company, that 742  
neither state law nor the insurance company requires the agent to 743  
charge the fee, and that the fee is not refundable. 744

(6) The consumer consents to the fee. 745

(7) The agent, in charging the fee, does not discriminate on 746  
the basis of race, sex, national origin, religion, disability, 747  
health status, age, marital status, military status as defined in 748  
section 4112.01 of the Revised Code, or geographic location, and 749  
does not unfairly discriminate between persons of essentially the 750  
same class and of essentially the same hazard or expectation of 751  
life. 752

(B) A fee may not be charged for taking or submitting an 753  
initial application for coverage with any one insurer or different 754  
programs with the same insurer, or processing a change to an 755

existing policy, a cancellation, a claim, or a renewal, in 756  
connection with any of the following personal lines policies: 757

(1) Private passenger automobile; 758

(2) Homeowners, including coverage for tenants or condominium 759  
owners, owner-occupied fire or dwelling property coverage, 760  
personal umbrella liability, or any other personal lines-related 761  
coverage whether sold as a separate policy or as an endorsement to 762  
another personal lines policy; 763

(3) Individual life insurance; 764

(4) Individual sickness or accident insurance; 765

(5) Disability income policies; 766

(6) Credit insurance products. 767

(C) Notwithstanding any other provision of this section, an 768  
agent may charge a fee for agent services in connection with a 769  
policy issued on a no-commission basis, if the agent provides the 770  
consumer with prior disclosure of the fee and of the services to 771  
be provided. 772

(D) In the event of a dispute between an agent and a consumer 773  
regarding any disclosure required by this section, the agent has 774  
the burden of proving that the disclosure was made. 775

(E)(1) No person shall fail to comply with this section. 776

(2) Whoever violates division (E)(1) of this section is 777  
deemed to have engaged in an unfair and deceptive act or practice 778  
in the business of insurance under sections 3901.19 to 3901.26 of 779  
the Revised Code. 780

(F) This section does not apply with respect to any expense 781  
fee charged by a surety bail bond agent to cover the costs 782  
incurred by the surety bail bond agent in executing the bail bond. 783

**Sec. 4112.01.** (A) As used in this chapter: 784

(1) "Person" includes one or more individuals, partnerships, 785  
associations, organizations, corporations, legal representatives, 786  
trustees, trustees in bankruptcy, receivers, and other organized 787  
groups of persons. "Person" also includes, but is not limited to, 788  
any owner, lessor, assignor, builder, manager, broker, 789  
salesperson, appraiser, agent, employee, lending institution, and 790  
the state and all political subdivisions, authorities, agencies, 791  
boards, and commissions of the state. 792

(2) "Employer" includes the state, any political subdivision 793  
of the state, any person employing four or more persons within the 794  
state, and any person acting directly or indirectly in the 795  
interest of an employer. 796

(3) "Employee" means an individual employed by any employer 797  
but does not include any individual employed in the domestic 798  
service of any person. 799

(4) "Labor organization" includes any organization that 800  
exists, in whole or in part, for the purpose of collective 801  
bargaining or of dealing with employers concerning grievances, 802  
terms or conditions of employment, or other mutual aid or 803  
protection in relation to employment. 804

(5) "Employment agency" includes any person regularly 805  
undertaking, with or without compensation, to procure 806  
opportunities to work or to procure, recruit, refer, or place 807  
employees. 808

(6) "Commission" means the Ohio civil rights commission 809  
created by section 4112.03 of the Revised Code. 810

(7) "Discriminate" includes segregate or separate. 811

(8) "Unlawful discriminatory practice" means any act 812  
prohibited by section 4112.02, 4112.021, or 4112.022 of the 813  
Revised Code. 814

(9) "Place of public accommodation" means any inn, 815  
restaurant, eating house, barbershop, public conveyance by air, 816  
land, or water, theater, store, other place for the sale of 817  
merchandise, or any other place of public accommodation or 818  
amusement of which the accommodations, advantages, facilities, or 819  
privileges are available to the public. 820

(10) "Housing accommodations" includes any building or 821  
structure, or portion of a building or structure, that is used or 822  
occupied or is intended, arranged, or designed to be used or 823  
occupied as the home residence, dwelling, dwelling unit, or 824  
sleeping place of one or more individuals, groups, or families 825  
whether or not living independently of each other; and any vacant 826  
land offered for sale or lease. "Housing accommodations" also 827  
includes any housing accommodations held or offered for sale or 828  
rent by a real estate broker, salesperson, or agent, by any other 829  
person pursuant to authorization of the owner, by the owner, or by 830  
the owner's legal representative. 831

(11) "Restrictive covenant" means any specification limiting 832  
the transfer, rental, lease, or other use of any housing 833  
accommodations because of race, color, religion, sex, military 834  
status, familial status, national origin, disability, or ancestry, 835  
or any limitation based upon affiliation with or approval by any 836  
person, directly or indirectly, employing race, color, religion, 837  
sex, military status, familial status, national origin, 838  
disability, or ancestry as a condition of affiliation or approval. 839

(12) "Burial lot" means any lot for the burial of deceased 840  
persons within any public burial ground or cemetery, including, 841  
but not limited to, cemeteries owned and operated by municipal 842  
corporations, townships, or companies or associations incorporated 843  
for cemetery purposes. 844

(13) "Disability" means a physical or mental impairment that 845  
substantially limits one or more major life activities, including 846

the functions of caring for one's self, performing manual tasks, 847  
walking, seeing, hearing, speaking, breathing, learning, and 848  
working; a record of a physical or mental impairment; or being 849  
regarded as having a physical or mental impairment. 850

(14) Except as otherwise provided in section 4112.021 of the 851  
Revised Code, "age" means at least forty years old. 852

(15) "Familial status" means either of the following: 853

(a) One or more individuals who are under eighteen years of 854  
age and who are domiciled with a parent or guardian having legal 855  
custody of the individual or domiciled, with the written 856  
permission of the parent or guardian having legal custody, with a 857  
designee of the parent or guardian; 858

(b) Any person who is pregnant or in the process of securing 859  
legal custody of any individual who is under eighteen years of 860  
age. 861

(16)(a) Except as provided in division (A)(16)(b) of this 862  
section, "physical or mental impairment" includes any of the 863  
following: 864

(i) Any physiological disorder or condition, cosmetic 865  
disfigurement, or anatomical loss affecting one or more of the 866  
following body systems: neurological; musculoskeletal; special 867  
sense organs; respiratory, including speech organs; 868  
cardiovascular; reproductive; digestive; genito-urinary; hemic and 869  
lymphatic; skin; and endocrine; 870

(ii) Any mental or psychological disorder, including, but not 871  
limited to, mental retardation, organic brain syndrome, emotional 872  
or mental illness, and specific learning disabilities; 873

(iii) Diseases and conditions, including, but not limited to, 874  
orthopedic, visual, speech, and hearing impairments, cerebral 875  
palsy, autism, epilepsy, muscular dystrophy, multiple sclerosis, 876

cancer, heart disease, diabetes, human immunodeficiency virus 877  
infection, mental retardation, emotional illness, drug addiction, 878  
and alcoholism. 879

(b) "Physical or mental impairment" does not include any of 880  
the following: 881

(i) Homosexuality and bisexuality; 882

(ii) Transvestism, transsexualism, pedophilia, exhibitionism, 883  
voyeurism, gender identity disorders not resulting from physical 884  
impairments, or other sexual behavior disorders; 885

(iii) Compulsive gambling, kleptomania, or pyromania; 886

(iv) Psychoactive substance use disorders resulting from the 887  
current illegal use of a controlled substance or the current use 888  
of alcoholic beverages. 889

(17) "Dwelling unit" means a single unit of residence for a 890  
family of one or more persons. 891

(18) "Common use areas" means rooms, spaces, or elements 892  
inside or outside a building that are made available for the use 893  
of residents of the building or their guests, and includes, but is 894  
not limited to, hallways, lounges, lobbies, laundry rooms, refuse 895  
rooms, mail rooms, recreational areas, and passageways among and 896  
between buildings. 897

(19) "Public use areas" means interior or exterior rooms or 898  
spaces of a privately or publicly owned building that are made 899  
available to the general public. 900

(20) "Controlled substance" has the same meaning as in 901  
section 3719.01 of the Revised Code. 902

(21) "Disabled tenant" means a tenant or prospective tenant 903  
who is a person with a disability. 904

(22) "Military status" means a person's status in "service in 905  
the uniformed services" as defined in section 5903.01 of the 906

Revised Code. 907

(B) For the purposes of divisions (A) to (F) of section 908  
4112.02 of the Revised Code, the terms "because of sex" and "on 909  
the basis of sex" include, but are not limited to, because of or 910  
on the basis of pregnancy, any illness arising out of and 911  
occurring during the course of a pregnancy, childbirth, or related 912  
medical conditions. Women affected by pregnancy, childbirth, or 913  
related medical conditions shall be treated the same for all 914  
employment-related purposes, including receipt of benefits under 915  
fringe benefit programs, as other persons not so affected but 916  
similar in their ability or inability to work, and nothing in 917  
division (B) of section 4111.17 of the Revised Code shall be 918  
interpreted to permit otherwise. This division shall not be 919  
construed to require an employer to pay for health insurance 920  
benefits for abortion, except where the life of the mother would 921  
be endangered if the fetus were carried to term or except where 922  
medical complications have arisen from the abortion, provided that 923  
nothing in this division precludes an employer from providing 924  
abortion benefits or otherwise affects bargaining agreements in 925  
regard to abortion. 926

**Sec. 4112.02.** It shall be an unlawful discriminatory 927  
practice: 928

(A) For any employer, because of the race, color, religion, 929  
sex, military status, national origin, disability, age, or 930  
ancestry of any person, to discharge without just cause, to refuse 931  
to hire, or otherwise to discriminate against that person with 932  
respect to hire, tenure, terms, conditions, or privileges of 933  
employment, or any matter directly or indirectly related to 934  
employment. 935

(B) For an employment agency or personnel placement service, 936  
because of race, color, religion, sex, military status, national 937

origin, disability, age, or ancestry, to do any of the following: 938

(1) Refuse or fail to accept, register, classify properly, or 939  
refer for employment, or otherwise discriminate against any 940  
person; 941

(2) Comply with a request from an employer for referral of 942  
applicants for employment if the request directly or indirectly 943  
indicates that the employer fails to comply with the provisions of 944  
sections 4112.01 to 4112.07 of the Revised Code. 945

(C) For any labor organization to do any of the following: 946

(1) Limit or classify its membership on the basis of race, 947  
color, religion, sex, military status, national origin, 948  
disability, age, or ancestry; 949

(2) Discriminate against, limit the employment opportunities 950  
of, or otherwise adversely affect the employment status, wages, 951  
hours, or employment conditions of any person as an employee 952  
because of race, color, religion, sex, military status, national 953  
origin, disability, age, or ancestry. 954

(D) For any employer, labor organization, or joint 955  
labor-management committee controlling apprentice training 956  
programs to discriminate against any person because of race, 957  
color, religion, sex, military status, national origin, 958  
disability, or ancestry in admission to, or employment in, any 959  
program established to provide apprentice training. 960

(E) Except where based on a bona fide occupational 961  
qualification certified in advance by the commission, for any 962  
employer, employment agency, personnel placement service, or labor 963  
organization, prior to employment or admission to membership, to 964  
do any of the following: 965

(1) Elicit or attempt to elicit any information concerning 966  
the race, color, religion, sex, military status, national origin, 967



disability, age, or ancestry of an applicant for employment or 968  
membership; 969

(2) Make or keep a record of the race, color, religion, sex, 970  
military status, national origin, disability, age, or ancestry of 971  
any applicant for employment or membership; 972

(3) Use any form of application for employment, or personnel 973  
or membership blank, seeking to elicit information regarding race, 974  
color, religion, sex, military status, national origin, 975  
disability, age, or ancestry; but an employer holding a contract 976  
containing a nondiscrimination clause with the government of the 977  
United States, or any department or agency of that government, may 978  
require an employee or applicant for employment to furnish 979  
documentary proof of United States citizenship and may retain that 980  
proof in the employer's personnel records and may use photographic 981  
or fingerprint identification for security purposes; 982

(4) Print or publish or cause to be printed or published any 983  
notice or advertisement relating to employment or membership 984  
indicating any preference, limitation, specification, or 985  
discrimination, based upon race, color, religion, sex, military 986  
status, national origin, disability, age, or ancestry; 987

(5) Announce or follow a policy of denying or limiting, 988  
through a quota system or otherwise, employment or membership 989  
opportunities of any group because of the race, color, religion, 990  
sex, military status, national origin, disability, age, or 991  
ancestry of that group; 992

(6) Utilize in the recruitment or hiring of persons any 993  
employment agency, personnel placement service, training school or 994  
center, labor organization, or any other employee-referring source 995  
known to discriminate against persons because of their race, 996  
color, religion, sex, military status, national origin, 997  
disability, age, or ancestry. 998

(F) For any person seeking employment to publish or cause to 999  
be published any advertisement that specifies or in any manner 1000  
indicates that person's race, color, religion, sex, military 1001  
status, national origin, disability, age, or ancestry, or 1002  
expresses a limitation or preference as to the race, color, 1003  
religion, sex, military status, national origin, disability, age, 1004  
or ancestry of any prospective employer. 1005

(G) For any proprietor or any employee, keeper, or manager of 1006  
a place of public accommodation to deny to any person, except for 1007  
reasons applicable alike to all persons regardless of race, color, 1008  
religion, sex, military status, national origin, disability, age, 1009  
or ancestry, the full enjoyment of the accommodations, advantages, 1010  
facilities, or privileges of the place of public accommodation. 1011

(H) For any person to do any of the following: 1012

(1) Refuse to sell, transfer, assign, rent, lease, sublease, 1013  
or finance housing accommodations, refuse to negotiate for the 1014  
sale or rental of housing accommodations, or otherwise deny or 1015  
make unavailable housing accommodations because of race, color, 1016  
religion, sex, military status, familial status, ancestry, 1017  
disability, or national origin; 1018

(2) Represent to any person that housing accommodations are 1019  
not available for inspection, sale, or rental, when in fact they 1020  
are available, because of race, color, religion, sex, military 1021  
status, familial status, ancestry, disability, or national origin; 1022

(3) Discriminate against any person in the making or 1023  
purchasing of loans or the provision of other financial assistance 1024  
for the acquisition, construction, rehabilitation, repair, or 1025  
maintenance of housing accommodations, or any person in the making 1026  
or purchasing of loans or the provision of other financial 1027  
assistance that is secured by residential real estate, because of 1028  
race, color, religion, sex, military status, familial status, 1029

ancestry, disability, or national origin or because of the racial 1030  
composition of the neighborhood in which the housing 1031  
accommodations are located, provided that the person, whether an 1032  
individual, corporation, or association of any type, lends money 1033  
as one of the principal aspects or incident to the person's 1034  
principal business and not only as a part of the purchase price of 1035  
an owner-occupied residence the person is selling nor merely 1036  
casually or occasionally to a relative or friend; 1037

(4) Discriminate against any person in the terms or 1038  
conditions of selling, transferring, assigning, renting, leasing, 1039  
or subleasing any housing accommodations or in furnishing 1040  
facilities, services, or privileges in connection with the 1041  
ownership, occupancy, or use of any housing accommodations, 1042  
including the sale of fire, extended coverage, or homeowners 1043  
insurance, because of race, color, religion, sex, military status, 1044  
familial status, ancestry, disability, or national origin or 1045  
because of the racial composition of the neighborhood in which the 1046  
housing accommodations are located; 1047

(5) Discriminate against any person in the terms or 1048  
conditions of any loan of money, whether or not secured by 1049  
mortgage or otherwise, for the acquisition, construction, 1050  
rehabilitation, repair, or maintenance of housing accommodations 1051  
because of race, color, religion, sex, military status, familial 1052  
status, ancestry, disability, or national origin or because of the 1053  
racial composition of the neighborhood in which the housing 1054  
accommodations are located; 1055

(6) Refuse to consider without prejudice the combined income 1056  
of both husband and wife for the purpose of extending mortgage 1057  
credit to a married couple or either member of a married couple; 1058

(7) Print, publish, or circulate any statement or 1059  
advertisement, or make or cause to be made any statement or 1060  
advertisement, relating to the sale, transfer, assignment, rental, 1061

lease, sublease, or acquisition of any housing accommodations, or 1062  
relating to the loan of money, whether or not secured by mortgage 1063  
or otherwise, for the acquisition, construction, rehabilitation, 1064  
repair, or maintenance of housing accommodations, that indicates 1065  
any preference, limitation, specification, or discrimination based 1066  
upon race, color, religion, sex, military status, familial status, 1067  
ancestry, disability, or national origin, or an intention to make 1068  
any such preference, limitation, specification, or discrimination; 1069

(8) Except as otherwise provided in division (H)(8) or (17) 1070  
of this section, make any inquiry, elicit any information, make or 1071  
keep any record, or use any form of application containing 1072  
questions or entries concerning race, color, religion, sex, 1073  
military status, familial status, ancestry, disability, or 1074  
national origin in connection with the sale or lease of any 1075  
housing accommodations or the loan of any money, whether or not 1076  
secured by mortgage or otherwise, for the acquisition, 1077  
construction, rehabilitation, repair, or maintenance of housing 1078  
accommodations. Any person may make inquiries, and make and keep 1079  
records, concerning race, color, religion, sex, military status, 1080  
familial status, ancestry, disability, or national origin for the 1081  
purpose of monitoring compliance with this chapter. 1082

(9) Include in any transfer, rental, or lease of housing 1083  
accommodations any restrictive covenant, or honor or exercise, or 1084  
attempt to honor or exercise, any restrictive covenant; 1085

(10) Induce or solicit, or attempt to induce or solicit, a 1086  
housing accommodations listing, sale, or transaction by 1087  
representing that a change has occurred or may occur with respect 1088  
to the racial, religious, sexual, military status, familial 1089  
status, or ethnic composition of the block, neighborhood, or other 1090  
area in which the housing accommodations are located, or induce or 1091  
solicit, or attempt to induce or solicit, a housing accommodations 1092  
listing, sale, or transaction by representing that the presence or 1093

anticipated presence of persons of any race, color, religion, sex, 1094  
military status, familial status, ancestry, disability, or 1095  
national origin, in the block, neighborhood, or other area will or 1096  
may have results including, but not limited to, the following: 1097

(a) The lowering of property values; 1098

(b) A change in the racial, religious, sexual, military 1099  
status, familial status, or ethnic composition of the block, 1100  
neighborhood, or other area; 1101

(c) An increase in criminal or antisocial behavior in the 1102  
block, neighborhood, or other area; 1103

(d) A decline in the quality of the schools serving the 1104  
block, neighborhood, or other area. 1105

(11) Deny any person access to or membership or participation 1106  
in any multiple-listing service, real estate brokers' 1107  
organization, or other service, organization, or facility relating 1108  
to the business of selling or renting housing accommodations, or 1109  
discriminate against any person in the terms or conditions of that 1110  
access, membership, or participation, on account of race, color, 1111  
religion, sex, military status, familial status, national origin, 1112  
disability, or ancestry; 1113

(12) Coerce, intimidate, threaten, or interfere with any 1114  
person in the exercise or enjoyment of, or on account of that 1115  
person's having exercised or enjoyed or having aided or encouraged 1116  
any other person in the exercise or enjoyment of, any right 1117  
granted or protected by division (H) of this section; 1118

(13) Discourage or attempt to discourage the purchase by a 1119  
prospective purchaser of housing accommodations, by representing 1120  
that any block, neighborhood, or other area has undergone or might 1121  
undergo a change with respect to its religious, racial, sexual, 1122  
military status, familial status, or ethnic composition; 1123

(14) Refuse to sell, transfer, assign, rent, lease, sublease, 1124  
or finance, or otherwise deny or withhold, a burial lot from any 1125  
person because of the race, color, sex, military status, familial 1126  
status, age, ancestry, disability, or national origin of any 1127  
prospective owner or user of the lot; 1128

(15) Discriminate in the sale or rental of, or otherwise make 1129  
unavailable or deny, housing accommodations to any buyer or renter 1130  
because of a disability of any of the following: 1131

(a) The buyer or renter; 1132

(b) A person residing in or intending to reside in the 1133  
housing accommodations after they are sold, rented, or made 1134  
available; 1135

(c) Any individual associated with the person described in 1136  
division (H)(15)(b) of this section. 1137

(16) Discriminate in the terms, conditions, or privileges of 1138  
the sale or rental of housing accommodations to any person or in 1139  
the provision of services or facilities to any person in 1140  
connection with the housing accommodations because of a disability 1141  
of any of the following: 1142

(a) That person; 1143

(b) A person residing in or intending to reside in the 1144  
housing accommodations after they are sold, rented, or made 1145  
available; 1146

(c) Any individual associated with the person described in 1147  
division (H)(16)(b) of this section. 1148

(17) Except as otherwise provided in division (H)(17) of this 1149  
section, make an inquiry to determine whether an applicant for the 1150  
sale or rental of housing accommodations, a person residing in or 1151  
intending to reside in the housing accommodations after they are 1152  
sold, rented, or made available, or any individual associated with 1153

that person has a disability, or make an inquiry to determine the 1154  
nature or severity of a disability of the applicant or such a 1155  
person or individual. The following inquiries may be made of all 1156  
applicants for the sale or rental of housing accommodations, 1157  
regardless of whether they have disabilities: 1158

(a) An inquiry into an applicant's ability to meet the 1159  
requirements of ownership or tenancy; 1160

(b) An inquiry to determine whether an applicant is qualified 1161  
for housing accommodations available only to persons with 1162  
disabilities or persons with a particular type of disability; 1163

(c) An inquiry to determine whether an applicant is qualified 1164  
for a priority available to persons with disabilities or persons 1165  
with a particular type of disability; 1166

(d) An inquiry to determine whether an applicant currently 1167  
uses a controlled substance in violation of section 2925.11 of the 1168  
Revised Code or a substantively comparable municipal ordinance; 1169

(e) An inquiry to determine whether an applicant at any time 1170  
has been convicted of or pleaded guilty to any offense, an element 1171  
of which is the illegal sale, offer to sell, cultivation, 1172  
manufacture, other production, shipment, transportation, delivery, 1173  
or other distribution of a controlled substance. 1174

(18)(a) Refuse to permit, at the expense of a person with a 1175  
disability, reasonable modifications of existing housing 1176  
accommodations that are occupied or to be occupied by the person 1177  
with a disability, if the modifications may be necessary to afford 1178  
the person with a disability full enjoyment of the housing 1179  
accommodations. This division does not preclude a landlord of 1180  
housing accommodations that are rented or to be rented to a 1181  
disabled tenant from conditioning permission for a proposed 1182  
modification upon the disabled tenant's doing one or more of the 1183  
following: 1184

(i) Providing a reasonable description of the proposed 1185  
modification and reasonable assurances that the proposed 1186  
modification will be made in a workerlike manner and that any 1187  
required building permits will be obtained prior to the 1188  
commencement of the proposed modification; 1189

(ii) Agreeing to restore at the end of the tenancy the 1190  
interior of the housing accommodations to the condition they were 1191  
in prior to the proposed modification, but subject to reasonable 1192  
wear and tear during the period of occupancy, if it is reasonable 1193  
for the landlord to condition permission for the proposed 1194  
modification upon the agreement; 1195

(iii) Paying into an interest-bearing escrow account that is 1196  
in the landlord's name, over a reasonable period of time, a 1197  
reasonable amount of money not to exceed the projected costs at 1198  
the end of the tenancy of the restoration of the interior of the 1199  
housing accommodations to the condition they were in prior to the 1200  
proposed modification, but subject to reasonable wear and tear 1201  
during the period of occupancy, if the landlord finds the account 1202  
reasonably necessary to ensure the availability of funds for the 1203  
restoration work. The interest earned in connection with an escrow 1204  
account described in this division shall accrue to the benefit of 1205  
the disabled tenant who makes payments into the account. 1206

(b) A landlord shall not condition permission for a proposed 1207  
modification upon a disabled tenant's payment of a security 1208  
deposit that exceeds the customarily required security deposit of 1209  
all tenants of the particular housing accommodations. 1210

(19) Refuse to make reasonable accommodations in rules, 1211  
policies, practices, or services when necessary to afford a person 1212  
with a disability equal opportunity to use and enjoy a dwelling 1213  
unit, including associated public and common use areas; 1214

(20) Fail to comply with the standards and rules adopted 1215



under division (A) of section 3781.111 of the Revised Code; 1216

(21) Discriminate against any person in the selling, 1217  
brokering, or appraising of real property because of race, color, 1218  
religion, sex, military status, familial status, ancestry, 1219  
disability, or national origin; 1220

(22) Fail to design and construct covered multifamily 1221  
dwellings for first occupancy on or after June 30, 1992, in 1222  
accordance with the following conditions: 1223

(a) The dwellings shall have at least one building entrance 1224  
on an accessible route, unless it is impractical to do so because 1225  
of the terrain or unusual characteristics of the site. 1226

(b) With respect to dwellings that have a building entrance 1227  
on an accessible route, all of the following apply: 1228

(i) The public use areas and common use areas of the 1229  
dwellings shall be readily accessible to and usable by persons 1230  
with a disability. 1231

(ii) All the doors designed to allow passage into and within 1232  
all premises shall be sufficiently wide to allow passage by 1233  
persons with a disability who are in wheelchairs. 1234

(iii) All premises within covered multifamily dwelling units 1235  
shall contain an accessible route into and through the dwelling; 1236  
all light switches, electrical outlets, thermostats, and other 1237  
environmental controls within such units shall be in accessible 1238  
locations; the bathroom walls within such units shall contain 1239  
reinforcements to allow later installation of grab bars; and the 1240  
kitchens and bathrooms within such units shall be designed and 1241  
constructed in a manner that enables an individual in a wheelchair 1242  
to maneuver about such rooms. 1243

For purposes of division (H)(22) of this section, "covered 1244  
multifamily dwellings" means buildings consisting of four or more 1245

units if such buildings have one or more elevators and ground 1246  
floor units in other buildings consisting of four or more units. 1247

(I) For any person to discriminate in any manner against any 1248  
other person because that person has opposed any unlawful 1249  
discriminatory practice defined in this section or because that 1250  
person has made a charge, testified, assisted, or participated in 1251  
any manner in any investigation, proceeding, or hearing under 1252  
sections 4112.01 to 4112.07 of the Revised Code. 1253

(J) For any person to aid, abet, incite, compel, or coerce 1254  
the doing of any act declared by this section to be an unlawful 1255  
discriminatory practice, to obstruct or prevent any person from 1256  
complying with this chapter or any order issued under it, or to 1257  
attempt directly or indirectly to commit any act declared by this 1258  
section to be an unlawful discriminatory practice. 1259

(K)(1) Nothing in division (H) of this section shall bar any 1260  
religious or denominational institution or organization, or any 1261  
nonprofit charitable or educational organization that is operated, 1262  
supervised, or controlled by or in connection with a religious 1263  
organization, from limiting the sale, rental, or occupancy of 1264  
housing accommodations that it owns or operates for other than a 1265  
commercial purpose to persons of the same religion, or from giving 1266  
preference in the sale, rental, or occupancy of such housing 1267  
accommodations to persons of the same religion, unless membership 1268  
in the religion is restricted on account of race, color, or 1269  
national origin. 1270

(2) Nothing in division (H) of this section shall bar any 1271  
bona fide private or fraternal organization that, incidental to 1272  
its primary purpose, owns or operates lodgings for other than a 1273  
commercial purpose, from limiting the rental or occupancy of the 1274  
lodgings to its members or from giving preference to its members. 1275

(3) Nothing in division (H) of this section limits the 1276

applicability of any reasonable local, state, or federal 1277  
restrictions regarding the maximum number of occupants permitted 1278  
to occupy housing accommodations. Nothing in that division 1279  
prohibits the owners or managers of housing accommodations from 1280  
implementing reasonable occupancy standards based on the number 1281  
and size of sleeping areas or bedrooms and the overall size of a 1282  
dwelling unit, provided that the standards are not implemented to 1283  
circumvent the purposes of this chapter and are formulated, 1284  
implemented, and interpreted in a manner consistent with this 1285  
chapter and any applicable local, state, or federal restrictions 1286  
regarding the maximum number of occupants permitted to occupy 1287  
housing accommodations. 1288

(4) Nothing in division (H) of this section requires that 1289  
housing accommodations be made available to an individual whose 1290  
tenancy would constitute a direct threat to the health or safety 1291  
of other individuals or whose tenancy would result in substantial 1292  
physical damage to the property of others. 1293

(5) Nothing in division (H) of this section pertaining to 1294  
discrimination on the basis of familial status shall be construed 1295  
to apply to any of the following: 1296

(a) Housing accommodations provided under any state or 1297  
federal program that have been determined under the "Fair Housing 1298  
Amendments Act of 1988," 102 Stat. 1623, 42 U.S.C.A. 3607, as 1299  
amended, to be specifically designed and operated to assist 1300  
elderly persons; 1301

(b) Housing accommodations intended for and solely occupied 1302  
by persons who are sixty-two years of age or older; 1303

(c) Housing accommodations intended and operated for 1304  
occupancy by at least one person who is fifty-five years of age or 1305  
older per unit, as determined under the "Fair Housing Amendments 1306  
Act of 1988," 102 Stat. 1623, 42 U.S.C.A. 3607, as amended. 1307

(L) Nothing in divisions (A) to (E) of this section shall be  
construed to require a person with a disability to be employed or  
trained under circumstances that would significantly increase the  
occupational hazards affecting either the person with a  
disability, other employees, the general public, or the facilities  
in which the work is to be performed, or to require the employment  
or training of a person with a disability in a job that requires  
the person with a disability routinely to undertake any task, the  
performance of which is substantially and inherently impaired by  
the person's disability.

(M) Nothing in divisions (H)(1) to (18) of this section shall  
be construed to require any person selling or renting property to  
modify the property in any way or to exercise a higher degree of  
care for a person with a disability, to relieve any person with a  
disability of any obligation generally imposed on all persons  
regardless of disability in a written lease, rental agreement, or  
contract of purchase or sale, or to forbid distinctions based on  
the inability to fulfill the terms and conditions, including  
financial obligations, of the lease, agreement, or contract.

(N) An aggrieved individual may enforce the individual's  
rights relative to discrimination on the basis of age as provided  
for in this section by instituting a civil action, within one  
hundred eighty days after the alleged unlawful discriminatory  
practice occurred, in any court with jurisdiction for any legal or  
equitable relief that will effectuate the individual's rights.

A person who files a civil action under this division is  
barred, with respect to the practices complained of, from  
instituting a civil action under section 4112.14 of the Revised  
Code and from filing a charge with the commission under section  
4112.05 of the Revised Code.

(O) With regard to age, it shall not be an unlawful  
discriminatory practice and it shall not constitute a violation of

division (A) of section 4112.14 of the Revised Code for any 1340  
employer, employment agency, joint labor-management committee 1341  
controlling apprenticeship training programs, or labor 1342  
organization to do any of the following: 1343

(1) Establish bona fide employment qualifications reasonably 1344  
related to the particular business or occupation that may include 1345  
standards for skill, aptitude, physical capability, intelligence, 1346  
education, maturation, and experience; 1347

(2) Observe the terms of a bona fide seniority system or any 1348  
bona fide employee benefit plan, including, but not limited to, a 1349  
retirement, pension, or insurance plan, that is not a subterfuge 1350  
to evade the purposes of this section. However, no such employee 1351  
benefit plan shall excuse the failure to hire any individual, and 1352  
no such seniority system or employee benefit plan shall require or 1353  
permit the involuntary retirement of any individual, because of 1354  
the individual's age except as provided for in the "Age 1355  
Discrimination in Employment Act Amendment of 1978," 92 Stat. 189, 1356  
29 U.S.C.A. 623, as amended by the "Age Discrimination in 1357  
Employment Act Amendments of 1986," 100 Stat. 3342, 29 U.S.C.A. 1358  
623, as amended. 1359

(3) Retire an employee who has attained sixty-five years of 1360  
age who, for the two-year period immediately before retirement, is 1361  
employed in a bona fide executive or a high policymaking position, 1362  
if the employee is entitled to an immediate nonforfeitable annual 1363  
retirement benefit from a pension, profit-sharing, savings, or 1364  
deferred compensation plan, or any combination of those plans, of 1365  
the employer of the employee, which equals, in the aggregate, at 1366  
least forty-four thousand dollars, in accordance with the 1367  
conditions of the "Age Discrimination in Employment Act Amendment 1368  
of 1978," 92 Stat. 189, 29 U.S.C.A. 631, as amended by the "Age 1369  
Discrimination in Employment Act Amendments of 1986," 100 Stat. 1370  
3342, 29 U.S.C.A. 631, as amended; 1371

(4) Observe the terms of any bona fide apprenticeship program 1372  
if the program is registered with the Ohio apprenticeship council 1373  
pursuant to sections 4139.01 to 4139.06 of the Revised Code and is 1374  
approved by the federal committee on apprenticeship of the United 1375  
States department of labor. 1376

(P) Nothing in this chapter prohibiting age discrimination 1377  
and nothing in division (A) of section 4112.14 of the Revised Code 1378  
shall be construed to prohibit the following: 1379

(1) The designation of uniform age the attainment of which is 1380  
necessary for public employees to receive pension or other 1381  
retirement benefits pursuant to Chapter 145., 742., 3307., 3309., 1382  
or 5505. of the Revised Code; 1383

(2) The mandatory retirement of uniformed patrol officers of 1384  
the state highway patrol as provided in section 5505.16 of the 1385  
Revised Code; 1386

(3) The maximum age requirements for appointment as a patrol 1387  
officer in the state highway patrol established by section 5503.01 1388  
of the Revised Code; 1389

(4) The maximum age requirements established for original 1390  
appointment to a police department or fire department in sections 1391  
124.41 and 124.42 of the Revised Code; 1392

(5) Any maximum age not in conflict with federal law that may 1393  
be established by a municipal charter, municipal ordinance, or 1394  
resolution of a board of township trustees for original 1395  
appointment as a police officer or firefighter; 1396

(6) Any mandatory retirement provision not in conflict with 1397  
federal law of a municipal charter, municipal ordinance, or 1398  
resolution of a board of township trustees pertaining to police 1399  
officers and firefighters; 1400

(7) Until January 1, 1994, the mandatory retirement of any 1401

employee who has attained seventy years of age and who is serving 1402  
under a contract of unlimited tenure, or similar arrangement 1403  
providing for unlimited tenure, at an institution of higher 1404  
education as defined in the "Education Amendments of 1980," 94 1405  
Stat. 1503, 20 U.S.C.A. 1141(a). 1406

(Q)(1)(a) Except as provided in division (Q)(1)(b) of this 1407  
section, for purposes of divisions (A) to (E) of this section, a 1408  
disability does not include any physiological disorder or 1409  
condition, mental or psychological disorder, or disease or 1410  
condition caused by an illegal use of any controlled substance by 1411  
an employee, applicant, or other person, if an employer, 1412  
employment agency, personnel placement service, labor 1413  
organization, or joint labor-management committee acts on the 1414  
basis of that illegal use. 1415

(b) Division (Q)(1)(a) of this section does not apply to an 1416  
employee, applicant, or other person who satisfies any of the 1417  
following: 1418

(i) The employee, applicant, or other person has successfully 1419  
completed a supervised drug rehabilitation program and no longer 1420  
is engaging in the illegal use of any controlled substance, or the 1421  
employee, applicant, or other person otherwise successfully has 1422  
been rehabilitated and no longer is engaging in that illegal use. 1423

(ii) The employee, applicant, or other person is 1424  
participating in a supervised drug rehabilitation program and no 1425  
longer is engaging in the illegal use of any controlled substance. 1426

(iii) The employee, applicant, or other person is erroneously 1427  
regarded as engaging in the illegal use of any controlled 1428  
substance, but the employee, applicant, or other person is not 1429  
engaging in that illegal use. 1430

(2) Divisions (A) to (E) of this section do not prohibit an 1431  
employer, employment agency, personnel placement service, labor 1432

organization, or joint labor-management committee from doing any 1433  
of the following: 1434

(a) Adopting or administering reasonable policies or 1435  
procedures, including, but not limited to, testing for the illegal 1436  
use of any controlled substance, that are designed to ensure that 1437  
an individual described in division (Q)(1)(b)(i) or (ii) of this 1438  
section no longer is engaging in the illegal use of any controlled 1439  
substance; 1440

(b) Prohibiting the illegal use of controlled substances and 1441  
the use of alcohol at the workplace by all employees; 1442

(c) Requiring that employees not be under the influence of 1443  
alcohol or not be engaged in the illegal use of any controlled 1444  
substance at the workplace; 1445

(d) Requiring that employees behave in conformance with the 1446  
requirements established under "The Drug-Free Workplace Act of 1447  
1988," 102 Stat. 4304, 41 U.S.C.A. 701, as amended; 1448

(e) Holding an employee who engages in the illegal use of any 1449  
controlled substance or who is an alcoholic to the same 1450  
qualification standards for employment or job performance, and the 1451  
same behavior, to which the employer, employment agency, personnel 1452  
placement service, labor organization, or joint labor-management 1453  
committee holds other employees, even if any unsatisfactory 1454  
performance or behavior is related to an employee's illegal use of 1455  
a controlled substance or alcoholism; 1456

(f) Exercising other authority recognized in the "Americans 1457  
with Disabilities Act of 1990," 104 Stat. 327, 42 U.S.C.A. 12101, 1458  
as amended, including, but not limited to, requiring employees to 1459  
comply with any applicable federal standards. 1460

(3) For purposes of this chapter, a test to determine the 1461  
illegal use of any controlled substance does not include a medical 1462  
examination. 1463



(4) Division (Q) of this section does not encourage, 1464  
prohibit, or authorize, and shall not be construed as encouraging, 1465  
prohibiting, or authorizing, the conduct of testing for the 1466  
illegal use of any controlled substance by employees, applicants, 1467  
or other persons, or the making of employment decisions based on 1468  
the results of that type of testing. 1469

**Sec. 4112.021.** (A) As used in this section: 1470

(1) "Credit" means the right granted by a creditor to a 1471  
person to defer payment of a debt, to incur debt and defer its 1472  
payment, or to purchase property or services and defer payment for 1473  
the property or services. 1474

(2) "Creditor" means any person who regularly extends, 1475  
renews, or continues credit, any person who regularly arranges for 1476  
the extension, renewal, or continuation of credit, or any assignee 1477  
of an original creditor who participates in the decision to 1478  
extend, renew, or continue credit, whether or not any interest or 1479  
finance charge is required. 1480

(3) "Credit reporting agency" means any person who, for 1481  
monetary fees or dues or on a cooperative nonprofit basis, 1482  
regularly assembles or evaluates credit information for the 1483  
purpose of furnishing credit reports to creditors. 1484

(4) "Age" means any age of eighteen years or older. 1485

(B) It shall be an unlawful discriminatory practice: 1486

(1) For any creditor to do any of the following: 1487

(a) Discriminate against any applicant for credit in the 1488  
granting, withholding, extending, or renewing of credit, or in the 1489  
fixing of the rates, terms, or conditions of any form of credit, 1490  
on the basis of race, color, religion, age, sex, military status, 1491  
marital status, national origin, disability, or ancestry, except 1492  
that this division shall not apply with respect to age in any real 1493

estate transaction between a financial institution, a dealer in 1494  
intangibles, or an insurance company as defined in section 5725.01 1495  
of the Revised Code and its customers; 1496

(b) Use or make any inquiry as to race, color, religion, age, 1497  
sex, military status, marital status, national origin, disability, 1498  
or ancestry for the purpose of limiting or specifying those 1499  
persons to whom credit will be granted, except that an inquiry of 1500  
marital status does not constitute discrimination for the purposes 1501  
of this section if the inquiry is made for the purpose of 1502  
ascertaining the creditor's rights and remedies applicable to the 1503  
particular extension of credit, and except that creditors are 1504  
excepted from this division with respect to any inquiry, 1505  
elicitation of information, record, or form of application 1506  
required of a particular creditor by any instrumentality or agency 1507  
of the United States, or required of a particular creditor by any 1508  
agency or instrumentality to enforce the "Civil Rights Act of 1509  
1968," 82 Stat. 84, 85, 42 U.S.C.A. 3608(c); 1510

(c) Refuse to consider the sources of income of an applicant 1511  
for credit, or disregard or ignore the income of an applicant, in 1512  
whole or in part, on the basis of race, color, religion, age, sex, 1513  
military status, marital status, disability, national origin, or 1514  
ancestry; 1515

(d) Refuse to grant credit to an individual in any name that 1516  
individual customarily uses, if it has been determined in the 1517  
normal course of business that the creditor will grant credit to 1518  
the individual; 1519

(e) Impose any special requirements or conditions, including, 1520  
but not limited to, a requirement for co-obligors or 1521  
reapplication, upon any applicant or class of applicants on the 1522  
basis of race, color, religion, age, sex, military status, marital 1523  
status, national origin, disability, or ancestry in circumstances 1524  
where similar requirements or conditions are not imposed on other 1525

applicants similarly situated, unless the special requirements or 1526  
conditions that are imposed with respect to age are the result of 1527  
a real estate transaction exempted under division (B)(1)(a) of 1528  
this section or are the result of programs that grant preferences 1529  
to certain age groups administered by instrumentalities or 1530  
agencies of the United States, a state, or a political subdivision 1531  
of a state; 1532

(f) Fail or refuse to provide an applicant for credit a 1533  
written statement of the specific reasons for rejection of the 1534  
application if requested in writing by the applicant within sixty 1535  
days of the rejection. The creditor shall provide the written 1536  
statement of the specific reason for rejection within thirty days 1537  
after receipt of a request of that nature. For purposes of this 1538  
section, a statement that the applicant was rejected solely on the 1539  
basis of information received from a credit reporting agency or 1540  
because the applicant failed to meet the standards required by the 1541  
creditor's credit scoring system, uniformly applied, shall 1542  
constitute a specific reason for rejection. 1543

(g) Fail or refuse to print on or firmly attach to each 1544  
application for credit, in a type size no smaller than that used 1545  
throughout most of the application form, the following notice: 1546  
"The Ohio laws against discrimination require that all creditors 1547  
make credit equally available to all credit worthy customers, and 1548  
that credit reporting agencies maintain separate credit histories 1549  
on each individual upon request. The Ohio civil rights commission 1550  
administers compliance with this law." This notice is not required 1551  
to be included in applications that have a multi-state 1552  
distribution if the notice is mailed to the applicant with the 1553  
notice of acceptance or rejection of the application. 1554

(h) Fail or refuse on the basis of race, color, religion, 1555  
age, sex, military status, marital status, national origin, 1556  
disability, or ancestry to maintain, upon the request of the 1557

individual, a separate account for each individual to whom credit 1558  
is extended; 1559

(i) Fail or refuse on the basis of race, color, religion, 1560  
age, sex, military status, marital status, national origin, 1561  
disability, or ancestry to maintain records on any account 1562  
established after November 1, 1976, to furnish information on the 1563  
accounts to credit reporting agencies in a manner that clearly 1564  
designates the contractual liability for repayment as indicated on 1565  
the application for the account, and, if more than one individual 1566  
is contractually liable for repayment, to maintain records and 1567  
furnish information in the name of each individual. This division 1568  
does not apply to individuals who are contractually liable only if 1569  
the primary party defaults on the account. 1570

(2) For any credit reporting agency to do any of the 1571  
following: 1572

(a) Fail or refuse on the basis of race, color, religion, 1573  
age, sex, military status, marital status, national origin, 1574  
disability, or ancestry to maintain, upon the request of the 1575  
individual, a separate file on each individual about whom 1576  
information is assembled or evaluated; 1577

(b) Fail or refuse on the basis of race, color, religion, 1578  
age, sex, military status, marital status, national origin, 1579  
disability, or ancestry to clearly note, maintain, and report any 1580  
information furnished it under division (B)(1)(i) of this section. 1581

(C) This section does not prohibit a creditor from requesting 1582  
the signature of both spouses to create a valid lien, pass clear 1583  
title, or waive inchoate rights to property. 1584

(D) The rights granted by this section may be enforced by 1585  
aggrieved individuals by filing a civil action in a court of 1586  
common pleas within one hundred eighty days after the alleged 1587  
unlawful discriminatory practice occurred. Upon application by the 1588

plaintiff and in circumstances that the court considers just, the court in which a civil action under this section is brought may appoint an attorney for the plaintiff and may authorize the commencement of a civil action upon proper showing without the payment of costs. If the court finds that an unlawful discriminatory practice prohibited by this section occurred or is about to occur, the court may grant relief that it considers appropriate, including a permanent or temporary injunction, temporary restraining order, or other order, and may award to the plaintiff compensatory and punitive damages of not less than one hundred dollars, together with attorney's fees and court costs.

(E) Nothing contained in this section shall bar a creditor from reviewing an application for credit on the basis of established criteria used in the normal course of business for the determination of the credit worthiness of the individual applicant for credit, including the credit history of the applicant.

Sec. 4112.023. The decision of *Fisher v. Peters*, 249 F.3d 433 (6th Cir. 2001), which held that if a person's civilian job is inherently military, the person must pursue military, rather than civilian, channels when pursuing employment discrimination claims, shall be applied when construing the prohibitions contained in this chapter against discrimination on the basis of a person's military status.

**Sec. 4112.04.** (A) The commission shall do all of the following:

(1) Establish and maintain a principal office in the city of Columbus and any other offices within the state that it considers necessary;

(2) Appoint an executive director who shall serve at the pleasure of the commission and be its principal administrative

officer. The executive director shall be paid a salary fixed 1619  
pursuant to Chapter 124. of the Revised Code. 1620

(3) Appoint hearing examiners and other employees and agents 1621  
who it considers necessary and prescribe their duties subject to 1622  
Chapter 124. of the Revised Code; 1623

(4) Adopt, promulgate, amend, and rescind rules to effectuate 1624  
the provisions of this chapter and the policies and practice of 1625  
the commission in connection with this chapter; 1626

(5) Formulate policies to effectuate the purposes of this 1627  
chapter and make recommendations to agencies and officers of the 1628  
state or political subdivisions to effectuate the policies; 1629

(6) Receive, investigate, and pass upon written charges made 1630  
under oath of unlawful discriminatory practices; 1631

(7) Make periodic surveys of the existence and effect of 1632  
discrimination because of race, color, religion, sex, military 1633  
status, familial status, national origin, disability, age, or 1634  
ancestry on the enjoyment of civil rights by persons within the 1635  
state; 1636

(8) Report, from time to time, but not less than once a year, 1637  
to the general assembly and the governor, describing in detail the 1638  
investigations, proceedings, and hearings it has conducted and 1639  
their outcome, the decisions it has rendered, and the other work 1640  
performed by it, which report shall include a copy of any surveys 1641  
prepared pursuant to division (A)(7) of this section and shall 1642  
include the recommendations of the commission as to legislative or 1643  
other remedial action; 1644

(9) Prepare a comprehensive educational program, in 1645  
cooperation with the department of education, for the students of 1646  
the public schools of this state and for all other residents of 1647  
this state that is designed to eliminate prejudice on the basis of 1648  
race, color, religion, sex, military status, familial status, 1649

national origin, disability, age, or ancestry in this state, to 1650  
further good will among those groups, and to emphasize the origin 1651  
of prejudice against those groups, its harmful effects, and its 1652  
incompatibility with American principles of equality and fair 1653  
play; 1654

(10) Receive progress reports from agencies, 1655  
instrumentalities, institutions, boards, commissions, and other 1656  
entities of this state or any of its political subdivisions and 1657  
their agencies, instrumentalities, institutions, boards, 1658  
commissions, and other entities regarding affirmative action 1659  
programs for the employment of persons against whom discrimination 1660  
is prohibited by this chapter, or regarding any affirmative 1661  
housing accommodations programs developed to eliminate or reduce 1662  
an imbalance of race, color, religion, sex, military status, 1663  
familial status, national origin, disability, or ancestry. All 1664  
agencies, instrumentalities, institutions, boards, commissions, 1665  
and other entities of this state or its political subdivisions, 1666  
and all political subdivisions, that have undertaken affirmative 1667  
action programs pursuant to a conciliation agreement with the 1668  
commission, an executive order of the governor, any federal 1669  
statute or rule, or an executive order of the president of the 1670  
United States shall file progress reports with the commission 1671  
annually on or before the first day of November. The commission 1672  
shall analyze and evaluate the progress reports and report its 1673  
findings annually to the general assembly on or before the 1674  
thirtieth day of January of the year immediately following the 1675  
receipt of the reports. 1676

(B) The commission may do any of the following: 1677

(1) Meet and function at any place within the state; 1678

(2) Initiate and undertake on its own motion investigations 1679  
of problems of employment or housing accommodations 1680  
discrimination; 1681

(3) Hold hearings, subpoena witnesses, compel their 1682  
attendance, administer oaths, take the testimony of any person 1683  
under oath, require the production for examination of any books 1684  
and papers relating to any matter under investigation or in 1685  
question before the commission, and make rules as to the issuance 1686  
of subpoenas by individual commissioners. 1687

(a) In conducting a hearing or investigation, the commission 1688  
shall have access at all reasonable times to premises, records, 1689  
documents, individuals, and other evidence or possible sources of 1690  
evidence and may examine, record, and copy the premises, records, 1691  
documents, and other evidence or possible sources of evidence and 1692  
take and record the testimony or statements of the individuals as 1693  
reasonably necessary for the furtherance of the hearing or 1694  
investigation. In investigations, the commission shall comply with 1695  
the fourth amendment to the United States Constitution relating to 1696  
unreasonable searches and seizures. The commission or a member of 1697  
the commission may issue subpoenas to compel access to or the 1698  
production of premises, records, documents, and other evidence or 1699  
possible sources of evidence or the appearance of individuals, and 1700  
may issue interrogatories to a respondent, to the same extent and 1701  
subject to the same limitations as would apply if the subpoenas or 1702  
interrogatories were issued or served in aid of a civil action in 1703  
a court of common pleas. 1704

(b) Upon written application by a respondent, the commission 1705  
shall issue subpoenas in its name to the same extent and subject 1706  
to the same limitations as subpoenas issued by the commission. 1707  
Subpoenas issued at the request of a respondent shall show on 1708  
their face the name and address of the respondent and shall state 1709  
that they were issued at the respondent's request. 1710

(c) Witnesses summoned by subpoena of the commission are 1711  
entitled to the same witness and mileage fees as are witnesses in 1712  
proceedings in a court of common pleas. 1713



(d) Within five days after service of a subpoena upon any 1714  
person, the person may petition the commission to revoke or modify 1715  
the subpoena. The commission shall grant the petition if it finds 1716  
that the subpoena requires an appearance or attendance at an 1717  
unreasonable time or place, that it requires production of 1718  
evidence that does not relate to any matter before the commission, 1719  
that it does not describe with sufficient particularity the 1720  
evidence to be produced, that compliance would be unduly onerous, 1721  
or for other good reason. 1722

(e) In case of contumacy or refusal to obey a subpoena, the 1723  
commission or person at whose request it was issued may petition 1724  
for its enforcement in the court of common pleas in the county in 1725  
which the person to whom the subpoena was addressed resides, was 1726  
served, or transacts business. 1727

(4) Create local or statewide advisory agencies and 1728  
conciliation councils to aid in effectuating the purposes of this 1729  
chapter. The commission may itself, or it may empower these 1730  
agencies and councils to, do either or both of the following: 1731

(a) Study the problems of discrimination in all or specific 1732  
fields of human relationships when based on race, color, religion, 1733  
sex, military status, familial status, national origin, 1734  
disability, age, or ancestry; 1735

(b) Foster through community effort, or otherwise, good will 1736  
among the groups and elements of the population of the state. 1737

The agencies and councils may make recommendations to the 1738  
commission for the development of policies and procedures in 1739  
general. They shall be composed of representative citizens who 1740  
shall serve without pay, except that reimbursement for actual and 1741  
necessary traveling expenses shall be made to citizens who serve 1742  
on a statewide agency or council. 1743

(5) Issue any publications and the results of investigations 1744

and research that in its judgment will tend to promote good will 1745  
and minimize or eliminate discrimination because of race, color, 1746  
religion, sex, military status, familial status, national origin, 1747  
disability, age, or ancestry. 1748

**Sec. 4112.05.** (A) The commission, as provided in this 1749  
section, shall prevent any person from engaging in unlawful 1750  
discriminatory practices, provided that, before instituting the 1751  
formal hearing authorized by division (B) of this section, it 1752  
shall attempt, by informal methods of conference, conciliation, 1753  
and persuasion, to induce compliance with this chapter. 1754

(B)(1) Any person may file a charge with the commission 1755  
alleging that another person has engaged or is engaging in an 1756  
unlawful discriminatory practice. In the case of a charge alleging 1757  
an unlawful discriminatory practice described in division (A), 1758  
(B), (C), (D), (E), (F), (G), (I), or (J) of section 4112.02 or in 1759  
section 4112.021 or 4112.022 of the Revised Code, the charge shall 1760  
be in writing and under oath and shall be filed with the 1761  
commission within six months after the alleged unlawful 1762  
discriminatory practice was committed. In the case of a charge 1763  
alleging an unlawful discriminatory practice described in division 1764  
(H) of section 4112.02 of the Revised Code, the charge shall be in 1765  
writing and under oath and shall be filed with the commission 1766  
within one year after the alleged unlawful discriminatory practice 1767  
was committed. 1768

(2) Upon receiving a charge, the commission may initiate a 1769  
preliminary investigation to determine whether it is probable that 1770  
an unlawful discriminatory practice has been or is being engaged 1771  
in. The commission also may conduct, upon its own initiative and 1772  
independent of the filing of any charges, a preliminary 1773  
investigation relating to any of the unlawful discriminatory 1774  
practices described in division (A), (B), (C), (D), (E), (F), (I), 1775

or (J) of section 4112.02 or in section 4112.021 or 4112.022 of 1776  
the Revised Code. Prior to a notification of a complainant under 1777  
division (B)(4) of this section or prior to the commencement of 1778  
informal methods of conference, conciliation, and persuasion under 1779  
that division, the members of the commission and the officers and 1780  
employees of the commission shall not make public in any manner 1781  
and shall retain as confidential all information that was obtained 1782  
as a result of or that otherwise pertains to a preliminary 1783  
investigation other than one described in division (B)(3) of this 1784  
section. 1785

(3)(a) Unless it is impracticable to do so and subject to its 1786  
authority under division (B)(3)(d) of this section, the commission 1787  
shall complete a preliminary investigation of a charge filed 1788  
pursuant to division (B)(1) of this section that alleges an 1789  
unlawful discriminatory practice described in division (H) of 1790  
section 4112.02 of the Revised Code, and shall take one of the 1791  
following actions, within one hundred days after the filing of the 1792  
charge: 1793

(i) Notify the complainant and the respondent that it is not 1794  
probable that an unlawful discriminatory practice described in 1795  
division (H) of section 4112.02 of the Revised Code has been or is 1796  
being engaged in and that the commission will not issue a 1797  
complaint in the matter; 1798

(ii) Initiate a complaint and schedule it for informal 1799  
methods of conference, conciliation, and persuasion; 1800

(iii) Initiate a complaint and refer it to the attorney 1801  
general with a recommendation to seek a temporary or permanent 1802  
injunction or a temporary restraining order. If this action is 1803  
taken, the attorney general shall apply, as expeditiously as 1804  
possible after receipt of the complaint, to the court of common 1805  
pleas of the county in which the unlawful discriminatory practice 1806  
allegedly occurred for the appropriate injunction or order, and 1807

the court shall hear and determine the application as 1808  
expeditiously as possible. 1809

(b) If it is not practicable to comply with the requirements 1810  
of division (B)(3)(a) of this section within the one-hundred-day 1811  
period described in that division, the commission shall notify the 1812  
complainant and the respondent in writing of the reasons for the 1813  
noncompliance. 1814

(c) Prior to the issuance of a complaint under division 1815  
(B)(3)(a)(ii) or (iii) of this section or prior to a notification 1816  
of the complainant and the respondent under division (B)(3)(a)(i) 1817  
of this section, the members of the commission and the officers 1818  
and employees of the commission shall not make public in any 1819  
manner and shall retain as confidential all information that was 1820  
obtained as a result of or that otherwise pertains to a 1821  
preliminary investigation of a charge filed pursuant to division 1822  
(B)(1) of this section that alleges an unlawful discriminatory 1823  
practice described in division (H) of section 4112.05 of the 1824  
Revised Code. 1825

(d) Notwithstanding the types of action described in 1826  
divisions (B)(3)(a)(ii) and (iii) of this section, prior to the 1827  
issuance of a complaint or the referral of a complaint to the 1828  
attorney general and prior to endeavoring to eliminate an unlawful 1829  
discriminatory practice described in division (H) of section 1830  
4112.02 of the Revised Code by informal methods of conference, 1831  
conciliation, and persuasion, the commission may seek a temporary 1832  
or permanent injunction or a temporary restraining order in the 1833  
court of common pleas of the county in which the unlawful 1834  
discriminatory practice allegedly occurred. 1835

(4) If the commission determines after a preliminary 1836  
investigation other than one described in division (B)(3) of this 1837  
section that it is not probable that an unlawful discriminatory 1838  
practice has been or is being engaged in, it shall notify any 1839

complainant under division (B)(1) of this section that it has so 1840  
determined and that it will not issue a complaint in the matter. 1841  
If the commission determines after a preliminary investigation 1842  
other than the one described in division (B)(3) of this section 1843  
that it is probable that an unlawful discriminatory practice has 1844  
been or is being engaged in, it shall endeavor to eliminate the 1845  
practice by informal methods of conference, conciliation, and 1846  
persuasion. 1847

(5) Nothing said or done during informal methods of 1848  
conference, conciliation, and persuasion under this section shall 1849  
be disclosed by any member of the commission or its staff or be 1850  
used as evidence in any subsequent hearing or other proceeding. 1851  
If, after a preliminary investigation and the use of informal 1852  
methods of conference, conciliation, and persuasion under this 1853  
section, the commission is satisfied that any unlawful 1854  
discriminatory practice will be eliminated, it may treat the 1855  
charge involved as being conciliated and enter that disposition on 1856  
the records of the commission. If the commission fails to effect 1857  
the elimination of an unlawful discriminatory practice by informal 1858  
methods of conference, conciliation, and persuasion under this 1859  
section and to obtain voluntary compliance with this chapter, the 1860  
commission shall issue and cause to be served upon any person, 1861  
including the respondent against whom a complainant has filed a 1862  
charge pursuant to division (B)(1) of this section, a complaint 1863  
stating the charges involved and containing a notice of an 1864  
opportunity for a hearing before the commission, a member of the 1865  
commission, or a hearing examiner at a place that is stated in the 1866  
notice and that is located within the county in which the alleged 1867  
unlawful discriminatory practice has occurred or is occurring or 1868  
in which the respondent resides or transacts business. The hearing 1869  
shall be held not less than thirty days after the service of the 1870  
complaint upon the complainant, the aggrieved persons other than 1871  
the complainant on whose behalf the complaint is issued, and the 1872

respondent, unless the complainant, an aggrieved person, or the 1873  
respondent elects to proceed under division (A)(2) of section 1874  
4112.051 of the Revised Code when that division is applicable. If 1875  
a complaint pertains to an alleged unlawful discriminatory 1876  
practice described in division (H) of section 4112.02 of the 1877  
Revised Code, the complaint shall notify the complainant, an 1878  
aggrieved person, and the respondent of the right of the 1879  
complainant, an aggrieved person, or the respondent to elect to 1880  
proceed with the administrative hearing process under this section 1881  
or to proceed under division (A)(2) of section 4112.051 of the 1882  
Revised Code. 1883

(6) The attorney general shall represent the commission at 1884  
any hearing held pursuant to division (B)(5) of this section and 1885  
shall present the evidence in support of the complaint. 1886

(7) Any complaint issued pursuant to division (B)(5) of this 1887  
section after the filing of a charge under division (B)(1) of this 1888  
section shall be so issued within one year after the complainant 1889  
filed the charge with respect to an alleged unlawful 1890  
discriminatory practice. 1891

(C) Any complaint issued pursuant to division (B) of this 1892  
section may be amended by the commission, a member of the 1893  
commission, or the hearing examiner conducting a hearing under 1894  
division (B) of this section, at any time prior to or during the 1895  
hearing. The respondent has the right to file an answer or an 1896  
amended answer to the original and amended complaints and to 1897  
appear at the hearing in person, by attorney, or otherwise to 1898  
examine and cross-examine witnesses. 1899

(D) The complainant shall be a party to a hearing under 1900  
division (B) of this section, and any person who is an 1901  
indispensable party to a complete determination or settlement of a 1902  
question involved in the hearing shall be joined. Any person who 1903  
has or claims an interest in the subject of the hearing and in 1904

obtaining or preventing relief against the unlawful discriminatory 1905  
practices complained of may be permitted, in the discretion of the 1906  
person or persons conducting the hearing, to appear for the 1907  
presentation of oral or written arguments. 1908

(E) In any hearing under division (B) of this section, the 1909  
commission, a member of the commission, or the hearing examiner 1910  
shall not be bound by the Rules of Evidence but, in ascertaining 1911  
the practices followed by the respondent, shall take into account 1912  
all reliable, probative, and substantial statistical or other 1913  
evidence produced at the hearing that may tend to prove the 1914  
existence of a predetermined pattern of employment or membership, 1915  
provided that nothing contained in this section shall be construed 1916  
to authorize or require any person to observe the proportion that 1917  
persons of any race, color, religion, sex, military status, 1918  
familial status, national origin, disability, age, or ancestry 1919  
bear to the total population or in accordance with any criterion 1920  
other than the individual qualifications of the applicant. 1921

(F) The testimony taken at a hearing under division (B) of 1922  
this section shall be under oath and shall be reduced to writing 1923  
and filed with the commission. Thereafter, in its discretion, the 1924  
commission, upon the service of a notice upon the complainant and 1925  
the respondent that indicates an opportunity to be present, may 1926  
take further testimony or hear argument. 1927

(G)(1) If, upon all reliable, probative, and substantial 1928  
evidence presented at a hearing under division (B) of this 1929  
section, the commission determines that the respondent has engaged 1930  
in, or is engaging in, any unlawful discriminatory practice, 1931  
whether against the complainant or others, the commission shall 1932  
state its findings of fact and conclusions of law and shall issue 1933  
and, subject to the provisions of Chapter 119. of the Revised 1934  
Code, cause to be served on the respondent an order requiring the 1935  
respondent to cease and desist from the unlawful discriminatory 1936

practice, requiring the respondent to take any further affirmative 1937  
or other action that will effectuate the purposes of this chapter, 1938  
including, but not limited to, hiring, reinstatement, or upgrading 1939  
of employees with or without back pay, or admission or restoration 1940  
to union membership, and requiring the respondent to report to the 1941  
commission the manner of compliance. If the commission directs 1942  
payment of back pay, it shall make allowance for interim earnings. 1943  
If it finds a violation of division (H) of section 4112.02 of the 1944  
Revised Code, the commission additionally shall require the 1945  
respondent to pay actual damages and reasonable attorney's fees, 1946  
and may award to the complainant punitive damages as follows: 1947

(a) If division (G)(1)(b) or (c) of this section does not 1948  
apply, punitive damages in an amount not to exceed ten thousand 1949  
dollars; 1950

(b) If division (G)(1)(c) of this section does not apply and 1951  
if the respondent has been determined by a final order of the 1952  
commission or by a final judgment of a court to have committed one 1953  
violation of division (H) of section 4112.02 of the Revised Code 1954  
during the five-year period immediately preceding the date on 1955  
which a complaint was issued pursuant to division (B) of this 1956  
section, punitive damages in an amount not to exceed twenty-five 1957  
thousand dollars; 1958

(c) If the respondent has been determined by a final order of 1959  
the commission or by a final judgment of a court to have committed 1960  
two or more violations of division (H) of section 4112.02 of the 1961  
Revised Code during the seven-year period immediately preceding 1962  
the date on which a complaint was issued pursuant to division (B) 1963  
of this section, punitive damages in an amount not to exceed fifty 1964  
thousand dollars. 1965

(2) Upon the submission of reports of compliance, the 1966  
commission may issue a declaratory order stating that the 1967  
respondent has ceased to engage in particular unlawful 1968



discriminatory practices. 1969

(H) If the commission finds that no probable cause exists for 1970  
crediting charges of unlawful discriminatory practices or if, upon 1971  
all the evidence presented at a hearing under division (B) of this 1972  
section on a charge, the commission finds that a respondent has 1973  
not engaged in any unlawful discriminatory practice against the 1974  
complainant or others, it shall state its findings of fact and 1975  
shall issue and cause to be served on the complainant an order 1976  
dismissing the complaint as to the respondent. A copy of the order 1977  
shall be delivered in all cases to the attorney general and any 1978  
other public officers whom the commission considers proper. 1979

(I) Until the time period for appeal set forth in division 1980  
(H) of section 4112.06 of the Revised Code expires, the 1981  
commission, subject to the provisions of Chapter 119. of the 1982  
Revised Code, at any time, upon reasonable notice, and in the 1983  
manner it considers proper, may modify or set aside, in whole or 1984  
in part, any finding or order made by it under this section. 1985

**Sec. 4112.08.** This chapter shall be construed liberally for 1986  
the accomplishment of its purposes, and any law inconsistent with 1987  
any provision of this chapter shall not apply. Nothing contained 1988  
in this chapter shall be considered to repeal any of the 1989  
provisions of any law of this state relating to discrimination 1990  
because of race, color, religion, sex, military status, familial 1991  
status, disability, national origin, age, or ancestry, except that 1992  
any person filing a charge under division (B)(1) of section 1993  
4112.05 of the Revised Code, with respect to the unlawful 1994  
discriminatory practices complained of, is barred from instituting 1995  
a civil action under section 4112.14 or division (N) of section 1996  
4112.02 of the Revised Code. 1997

**Sec. 4117.19.** (A) Every employee organization that is 1998

certified or recognized as a representative of public employees 1999  
under ~~Chapter 4117. of the Revised Code~~ this chapter shall file 2000  
with the state employment relations board a registration report 2001  
that is signed by its president or other appropriate officer. The 2002  
report shall be in a form prescribed by the board and accompanied 2003  
by two copies of the employee organization's constitution and 2004  
bylaws. The board shall accept a filing by a statewide, national, 2005  
or international employee organization of its constitution and 2006  
bylaws in lieu of a filing of the documents by each subordinate 2007  
organization. The exclusive representative or other employee 2008  
organization originally filing its constitution and bylaws shall 2009  
report, promptly, to the board all changes or amendments to its 2010  
constitution and bylaws. 2011

(B) Every employee organization shall file with the board an 2012  
annual report. The report shall be in a form prescribed by the 2013  
board and shall contain the following information: 2014

(1) The names and addresses of the organization, any parent 2015  
organization or organizations with which it is affiliated, and all 2016  
organizationwide officers; 2017

(2) The name and address of its local agent for service of 2018  
process; 2019

(3) A general description of the public employees the 2020  
organization represents or seeks to represent; 2021

(4) The amounts of the initiation fee and monthly dues 2022  
members must pay; 2023

(5) A pledge, in a form prescribed by the board, that the 2024  
organization will comply with the laws of the state and that it 2025  
will accept members without regard to age, race, color, sex, 2026  
creed, religion, ancestry, national origin, disability as defined 2027  
in section 4112.01 of the Revised Code, military status as defined 2028  
in that section, or physical disability as provided by law: 2029

(6) A financial report. 2030

(C) The constitution or bylaws of every employee organization 2031  
shall do all of the following: 2032

(1) Require that the organization keep accurate accounts of 2033  
all income and expenses, prepare an annual financial report, keep 2034  
open for inspection by any member of the organization its 2035  
accounts, and make loans to officers and agents only on terms and 2036  
conditions available to all members; 2037

(2) Prohibit business or financial interests of its officers 2038  
and agents, their spouses, minor children, parents, or otherwise, 2039  
in conflict with the fiduciary obligation of such persons to the 2040  
organization; 2041

(3) When specifically requested by the board, require every 2042  
official who is designated as a fiscal officer of an employee 2043  
organization and who is responsible for funds or other property of 2044  
the organization or trust in which an organization is interested, 2045  
or a subsidiary organization be bonded with the amount, scope, and 2046  
form of the bond determined by the board; 2047

(4) Require periodic elections of officers by secret ballot 2048  
subject to recognized safeguards concerning the equal right of all 2049  
members to nominate, seek office, and vote in the elections, the 2050  
right of individual members to participate in the affairs of the 2051  
organization, and fair and equitable procedures in disciplinary 2052  
actions. 2053

(D) The board shall prescribe rules necessary to govern the 2054  
establishment and reporting of trusteeships over employee 2055  
organizations. The establishment of trusteeships is permissible 2056  
only if the constitution or bylaws of the organization set forth 2057  
reasonable procedures. 2058

(E) The board may withhold certification of an employee 2059  
organization that willfully refuses to register or file an annual 2060

report or that willfully refuses to comply with other provisions 2061  
of this section. The board may revoke a certification of an 2062  
employee organization for willfully failing to comply with this 2063  
section. The board may enforce the prohibitions contained in this 2064  
section by petitioning the court of common pleas of the county in 2065  
which the violation occurs for an injunction. Persons complaining 2066  
of a violation of this section shall file the complaint with the 2067  
board. 2068

(F) Upon the written request to the board of any member of a 2069  
certified employee organization and where the board determines the 2070  
necessity for an audit, the board may require the employee 2071  
organization to provide a certified audit of its financial 2072  
records. 2073

(G) Any employee organization subject to the 2074  
"Labor-Management Reporting and Disclosure Act of 1959," 73 Stat. 2075  
519, 29 U.S.C.A., 401, as amended, may file copies with the board 2076  
of all reports it is required to file under that act in lieu of 2077  
compliance with all parts of this section other than division (A) 2078  
of this section. The board shall accept a filing by a statewide, 2079  
national, or international employee organization of its reports in 2080  
lieu of a filing of such reports by each subordinate organization. 2081

**Sec. 4503.571.** Any person who has been awarded the purple 2082  
heart may apply to the registrar of motor vehicles for the 2083  
registration of any passenger car, noncommercial motor vehicle, 2084  
recreational vehicle, or other vehicle of a class approved by the 2085  
registrar that the person owns or leases. The application shall be 2086  
accompanied by such documentary evidence in support of the award 2087  
as the registrar may require. The application may be combined with 2088  
a request for a special reserved license plate under section 2089  
4503.40 or 4503.42 of the Revised Code. 2090

Upon receipt of an application for registration of a motor 2091

vehicle under this section and ~~the~~ any required taxes ~~and fees~~, 2092  
and upon presentation of the required supporting evidence of the 2093  
award of the purple heart, the registrar shall issue to the 2094  
applicant the appropriate motor vehicle registration and a set of 2095  
license plates and a validation sticker, or a validation sticker 2096  
alone when required by section 4503.191 of the Revised Code. 2097

In addition to the letters and numbers ordinarily inscribed 2098  
on the license plates, the license plates shall be inscribed with 2099  
the words "PURPLE HEART." The license plates shall bear county 2100  
identification stickers that identify the county of registration 2101  
by name or number. 2102

The license plates and validation stickers shall be issued 2103  
~~upon~~ without the payment of ~~the regular license any registration~~ 2104  
fee and service fee required by ~~section~~ sections 4503.04, 4503.10, 2105  
and 4503.102 of the Revised Code, and without the payment of any 2106  
local motor vehicle license tax levied under Chapter 4504. of the 2107  
Revised Code, ~~and compliance.~~ The applicant shall comply with all 2108  
other applicable laws relating to the registration of motor 2109  
vehicles. If the application is combined with a request for a 2110  
special reserved license plate under section 4503.40 or 4503.42 of 2111  
the Revised Code, the license plates and validation sticker shall 2112  
be issued upon payment of ~~the fees and taxes referred to in this~~ 2113  
~~section and~~ seventy-five per cent of the additional fee prescribed 2114  
under section 4503.40 or 4503.42 of the Revised Code. 2115

No person who is not a recipient of the purple heart shall 2116  
willfully and falsely represent that the person is a recipient of 2117  
a purple heart for the purpose of obtaining license plates under 2118  
this section. No person shall own a motor vehicle bearing license 2119  
plates under this section unless the person is eligible to be 2120  
issued those license plates. 2121

**Sec. 4735.16.** (A) Every real estate broker licensed under 2122

this chapter shall have and maintain a definite place of business 2123  
in this state and shall erect or maintain a sign on the premises 2124  
plainly stating that the licensee is a real estate broker. If the 2125  
real estate broker maintains one or more branch offices, the real 2126  
estate broker shall erect or maintain a sign at each branch office 2127  
plainly stating that the licensee is a real estate broker. 2128

(B)(1) Any licensed real estate broker or salesperson who 2129  
advertises to buy, sell, exchange, or lease real estate, or to 2130  
engage in any act regulated by this chapter, including, but not 2131  
limited to, any licensed real estate broker or salesperson who 2132  
advertises to sell, exchange, or lease real estate that the 2133  
licensee owns, shall be identified in the advertisement by name 2134  
and by indicating that the licensee is a real estate broker or 2135  
real estate salesperson. Except a real estate salesperson who 2136  
advertises the sale, exchange, or lease of real estate that the 2137  
salesperson owns and that is not listed for sale, exchange, or 2138  
lease with a real estate broker, any real estate salesperson who 2139  
advertises, as provided in this section, also shall indicate in 2140  
the advertisement the name of the broker under whom the 2141  
salesperson is licensed and the fact that the salesperson's broker 2142  
is a real estate broker. The name of the broker shall be displayed 2143  
in equal prominence with the name of the salesperson in the 2144  
advertisement. 2145

(2) A real estate broker who is representing a seller under 2146  
an exclusive right to sell or lease listing agreement shall not 2147  
advertise such property to the public as "for sale by owner" or 2148  
otherwise mislead the public to believe that the seller is not 2149  
represented by a real estate broker. 2150

(3) If any real estate broker or real estate salesperson 2151  
advertises in a manner other than as provided in this section or 2152  
the rules adopted under this section, that advertisement is ~~prima-~~ 2153  
~~facie~~ prima-facie evidence of a violation under division (A)(21) 2154

of section 4735.18 of the Revised Code. 2155

When the superintendent determines that prima-facie evidence 2156  
of a violation of division (A)(21) of section 4735.18 of the 2157  
Revised Code or any of the rules adopted thereunder exists, the 2158  
superintendent may do either of the following: 2159

(a) Initiate disciplinary action under section 4735.051 of 2160  
the Revised Code for a violation of division (A)(21) of section 2161  
4735.18 of the Revised Code, in accordance with Chapter 119. of 2162  
the Revised Code; 2163

(b) Personally, or by certified mail, serve a citation upon 2164  
the licensee. 2165

(C)(1) Every citation served under this section shall give 2166  
notice to the licensee of the alleged violation or violations 2167  
charged and inform the licensee of the opportunity to request a 2168  
hearing in accordance with Chapter 119. of the Revised Code. The 2169  
citation also shall contain a statement of a fine of two hundred 2170  
dollars per violation, not to exceed two thousand five hundred 2171  
dollars per citation. All fines collected pursuant to this section 2172  
shall be credited to the real estate recovery fund, created in the 2173  
state treasury under section 4735.12 of the Revised Code. 2174

(2) If any licensee is cited three times within twelve 2175  
consecutive months, the superintendent shall initiate disciplinary 2176  
action pursuant to section 4735.051 of the Revised Code for any 2177  
subsequent violation that occurs within the same twelve-month 2178  
period. 2179

(3) If a licensee fails to request a hearing within thirty 2180  
days of the date of service of the citation, or the licensee and 2181  
the superintendent fail to reach an alternative agreement, the 2182  
citation shall become final. 2183

(4) Unless otherwise indicated, the licensee named in a final 2184  
citation must meet all requirements contained in the final 2185

citation within thirty days of the effective date of that 2186  
citation. 2187

(5) The superintendent shall suspend automatically a 2188  
licensee's license if the licensee fails to comply with division 2189  
(C)(4) of this section. 2190

(D) A real estate broker or salesperson obtaining the 2191  
signature of a party to a listing or other agreement involved in a 2192  
real estate transaction shall furnish a copy of the listing or 2193  
other agreement to the party immediately after obtaining the 2194  
party's signature. Every broker's office shall prominently display 2195  
in the same immediate area as licenses are displayed a statement 2196  
that it is illegal to discriminate against any person because of 2197  
race, color, religion, sex, familial status as defined in section 2198  
4112.01 of the Revised Code, national origin, military status as 2199  
defined in that section, disability as defined in that section, or 2200  
ancestry in the sale or rental of housing or residential lots, in 2201  
advertising the sale or rental of housing, in the financing of 2202  
housing, or in the provision of real estate brokerage services and 2203  
that blockbusting also is illegal. The statement shall bear the 2204  
United States department of housing and urban development equal 2205  
housing logo, shall contain the information that the broker and 2206  
the broker's salespersons are licensed by the division of real 2207  
estate and professional licensing and that the division can assist 2208  
with any consumer complaints or inquiries, and shall explain the 2209  
provisions of section 4735.12 of the Revised Code. The statement 2210  
shall provide the division's address and telephone number. The 2211  
Ohio real estate commission shall provide by rule for the wording 2212  
and size of the statement. The pamphlet required under section 2213  
4735.03 of the Revised Code shall contain the same statement that 2214  
is required on the statement displayed as provided in this section 2215  
and shall be made available by real estate brokers and 2216  
salespersons to their clients. The commission shall provide the 2217



wording and size of the pamphlet. 2218

**Sec. 4735.55.** (A) Each written agency agreement shall contain 2219  
all of the following: 2220

(1) An expiration date; 2221

(2) A statement that it is illegal, pursuant to the Ohio fair 2222  
housing law, division (H) of section 4112.02 of the Revised Code, 2223  
and the federal fair housing law, 42 U.S.C.A. 3601, to refuse to 2224  
sell, transfer, assign, rent, lease, sublease, or finance housing 2225  
accommodations, refuse to negotiate for the sale or rental of 2226  
housing accommodations, or otherwise deny or make unavailable 2227  
housing accommodations because of race, color, religion, sex, 2228  
familial status as defined in section 4112.01 of the Revised Code, 2229  
ancestry, military status as defined in that section, disability 2230  
as defined in that section, or national origin or to so 2231  
discriminate in advertising the sale or rental of housing, in the 2232  
financing of housing, or in the provision of real estate brokerage 2233  
services; 2234

(3) A statement defining the practice known as "blockbusting" 2235  
and stating that it is illegal; 2236

(4) A copy of the United States department of housing and 2237  
urban development equal housing opportunity logotype, as set forth 2238  
in 24 C.F.R. 109.30. 2239

(B) Each written agency agreement shall contain a place for 2240  
the licensee and the client to sign and date the agreement. 2241

(C) A licensee shall furnish a copy of any written agency 2242  
agreement to a client in a timely manner after the licensee and 2243  
the client have signed and dated it. 2244

**Sec. 5747.01.** Except as otherwise expressly provided or 2245  
clearly appearing from the context, any term used in this chapter 2246

that is not otherwise defined in this section has the same meaning 2247  
as when used in a comparable context in the laws of the United 2248  
States relating to federal income taxes or if not used in a 2249  
comparable context in those laws, has the same meaning as in 2250  
section 5733.40 of the Revised Code. Any reference in this chapter 2251  
to the Internal Revenue Code includes other laws of the United 2252  
States relating to federal income taxes. 2253

As used in this chapter: 2254

(A) "Adjusted gross income" or "Ohio adjusted gross income" 2255  
means federal adjusted gross income, as defined and used in the 2256  
Internal Revenue Code, adjusted as provided in this section: 2257

(1) Add interest or dividends on obligations or securities of 2258  
any state or of any political subdivision or authority of any 2259  
state, other than this state and its subdivisions and authorities. 2260

(2) Add interest or dividends on obligations of any 2261  
authority, commission, instrumentality, territory, or possession 2262  
of the United States to the extent that the interest or dividends 2263  
are exempt from federal income taxes but not from state income 2264  
taxes. 2265

(3) Deduct interest or dividends on obligations of the United 2266  
States and its territories and possessions or of any authority, 2267  
commission, or instrumentality of the United States to the extent 2268  
that the interest or dividends are included in federal adjusted 2269  
gross income but exempt from state income taxes under the laws of 2270  
the United States. 2271

(4) Deduct disability and survivor's benefits to the extent 2272  
included in federal adjusted gross income. 2273

(5) Deduct benefits under Title II of the Social Security Act 2274  
and tier 1 railroad retirement benefits to the extent included in 2275  
federal adjusted gross income under section 86 of the Internal 2276  
Revenue Code. 2277

(6) In the case of a taxpayer who is a beneficiary of a trust 2278  
that makes an accumulation distribution as defined in section 665 2279  
of the Internal Revenue Code, add, for the beneficiary's taxable 2280  
years beginning before 2002, the portion, if any, of such 2281  
distribution that does not exceed the undistributed net income of 2282  
the trust for the three taxable years preceding the taxable year 2283  
in which the distribution is made to the extent that the portion 2284  
was not included in the trust's taxable income for any of the 2285  
trust's taxable years beginning in 2002 or thereafter. 2286  
"Undistributed net income of a trust" means the taxable income of 2287  
the trust increased by (a)(i) the additions to adjusted gross 2288  
income required under division (A) of this section and (ii) the 2289  
personal exemptions allowed to the trust pursuant to section 2290  
642(b) of the Internal Revenue Code, and decreased by (b)(i) the 2291  
deductions to adjusted gross income required under division (A) of 2292  
this section, (ii) the amount of federal income taxes attributable 2293  
to such income, and (iii) the amount of taxable income that has 2294  
been included in the adjusted gross income of a beneficiary by 2295  
reason of a prior accumulation distribution. Any undistributed net 2296  
income included in the adjusted gross income of a beneficiary 2297  
shall reduce the undistributed net income of the trust commencing 2298  
with the earliest years of the accumulation period. 2299

(7) Deduct the amount of wages and salaries, if any, not 2300  
otherwise allowable as a deduction but that would have been 2301  
allowable as a deduction in computing federal adjusted gross 2302  
income for the taxable year, had the targeted jobs credit allowed 2303  
and determined under sections 38, 51, and 52 of the Internal 2304  
Revenue Code not been in effect. 2305

(8) Deduct any interest or interest equivalent on public 2306  
obligations and purchase obligations to the extent that the 2307  
interest or interest equivalent is included in federal adjusted 2308  
gross income. 2309

(9) Add any loss or deduct any gain resulting from the sale, 2310  
exchange, or other disposition of public obligations to the extent 2311  
that the loss has been deducted or the gain has been included in 2312  
computing federal adjusted gross income. 2313

(10) Deduct or add amounts, as provided under section 5747.70 2314  
of the Revised Code, related to contributions to variable college 2315  
savings program accounts made or tuition units purchased pursuant 2316  
to Chapter 3334. of the Revised Code. 2317

(11)(a) Deduct, to the extent not otherwise allowable as a 2318  
deduction or exclusion in computing federal or Ohio adjusted gross 2319  
income for the taxable year, the amount the taxpayer paid during 2320  
the taxable year for medical care insurance and qualified 2321  
long-term care insurance for the taxpayer, the taxpayer's spouse, 2322  
and dependents. No deduction for medical care insurance under 2323  
division (A)(11) of this section shall be allowed either to any 2324  
taxpayer who is eligible to participate in any subsidized health 2325  
plan maintained by any employer of the taxpayer or of the 2326  
taxpayer's spouse, or to any taxpayer who is entitled to, or on 2327  
application would be entitled to, benefits under part A of Title 2328  
XVIII of the "Social Security Act," 49 Stat. 620 (1935), 42 U.S.C. 2329  
301, as amended. For the purposes of division (A)(11)(a) of this 2330  
section, "subsidized health plan" means a health plan for which 2331  
the employer pays any portion of the plan's cost. The deduction 2332  
allowed under division (A)(11)(a) of this section shall be the net 2333  
of any related premium refunds, related premium reimbursements, or 2334  
related insurance premium dividends received during the taxable 2335  
year. 2336

(b) Deduct, to the extent not otherwise deducted or excluded 2337  
in computing federal or Ohio adjusted gross income during the 2338  
taxable year, the amount the taxpayer paid during the taxable 2339  
year, not compensated for by any insurance or otherwise, for 2340  
medical care of the taxpayer, the taxpayer's spouse, and 2341

dependents, to the extent the expenses exceed seven and one-half 2342  
per cent of the taxpayer's federal adjusted gross income. 2343

(c) For purposes of division (A)(11) of this section, 2344  
"medical care" has the meaning given in section 213 of the 2345  
Internal Revenue Code, subject to the special rules, limitations, 2346  
and exclusions set forth therein, and "qualified long-term care" 2347  
has the same meaning given in section 7702B(c) of the Internal 2348  
Revenue Code. 2349

(12)(a) Deduct any amount included in federal adjusted gross 2350  
income solely because the amount represents a reimbursement or 2351  
refund of expenses that in any year the taxpayer had deducted as 2352  
an itemized deduction pursuant to section 63 of the Internal 2353  
Revenue Code and applicable United States department of the 2354  
treasury regulations. The deduction otherwise allowed under 2355  
division (A)(12)(a) of this section shall be reduced to the extent 2356  
the reimbursement is attributable to an amount the taxpayer 2357  
deducted under this section in any taxable year. 2358

(b) Add any amount not otherwise included in Ohio adjusted 2359  
gross income for any taxable year to the extent that the amount is 2360  
attributable to the recovery during the taxable year of any amount 2361  
deducted or excluded in computing federal or Ohio adjusted gross 2362  
income in any taxable year. 2363

(13) Deduct any portion of the deduction described in section 2364  
1341(a)(2) of the Internal Revenue Code, for repaying previously 2365  
reported income received under a claim of right, that meets both 2366  
of the following requirements: 2367

(a) It is allowable for repayment of an item that was 2368  
included in the taxpayer's adjusted gross income for a prior 2369  
taxable year and did not qualify for a credit under division (A) 2370  
or (B) of section 5747.05 of the Revised Code for that year; 2371

(b) It does not otherwise reduce the taxpayer's adjusted 2372

gross income for the current or any other taxable year. 2373

(14) Deduct an amount equal to the deposits made to, and net 2374  
investment earnings of, a medical savings account during the 2375  
taxable year, in accordance with section 3924.66 of the Revised 2376  
Code. The deduction allowed by division (A)(14) of this section 2377  
does not apply to medical savings account deposits and earnings 2378  
otherwise deducted or excluded for the current or any other 2379  
taxable year from the taxpayer's federal adjusted gross income. 2380

(15)(a) Add an amount equal to the funds withdrawn from a 2381  
medical savings account during the taxable year, and the net 2382  
investment earnings on those funds, when the funds withdrawn were 2383  
used for any purpose other than to reimburse an account holder 2384  
for, or to pay, eligible medical expenses, in accordance with 2385  
section 3924.66 of the Revised Code; 2386

(b) Add the amounts distributed from a medical savings 2387  
account under division (A)(2) of section 3924.68 of the Revised 2388  
Code during the taxable year. 2389

(16) Add any amount claimed as a credit under section 2390  
5747.059 of the Revised Code to the extent that such amount 2391  
satisfies either of the following: 2392

(a) The amount was deducted or excluded from the computation 2393  
of the taxpayer's federal adjusted gross income as required to be 2394  
reported for the taxpayer's taxable year under the Internal 2395  
Revenue Code; 2396

(b) The amount resulted in a reduction of the taxpayer's 2397  
federal adjusted gross income as required to be reported for any 2398  
of the taxpayer's taxable years under the Internal Revenue Code. 2399

(17) Deduct the amount contributed by the taxpayer to an 2400  
individual development account program established by a county 2401  
department of job and family services pursuant to sections 329.11 2402  
to 329.14 of the Revised Code for the purpose of matching funds 2403

deposited by program participants. On request of the tax 2404  
commissioner, the taxpayer shall provide any information that, in 2405  
the tax commissioner's opinion, is necessary to establish the 2406  
amount deducted under division (A)(17) of this section. 2407

(18) Beginning in taxable year 2001 but not for any taxable 2408  
year beginning after December 31, 2005, if the taxpayer is married 2409  
and files a joint return and the combined federal adjusted gross 2410  
income of the taxpayer and the taxpayer's spouse for the taxable 2411  
year does not exceed one hundred thousand dollars, or if the 2412  
taxpayer is single and has a federal adjusted gross income for the 2413  
taxable year not exceeding fifty thousand dollars, deduct amounts 2414  
paid during the taxable year for qualified tuition and fees paid 2415  
to an eligible institution for the taxpayer, the taxpayer's 2416  
spouse, or any dependent of the taxpayer, who is a resident of 2417  
this state and is enrolled in or attending a program that 2418  
culminates in a degree or diploma at an eligible institution. The 2419  
deduction may be claimed only to the extent that qualified tuition 2420  
and fees are not otherwise deducted or excluded for any taxable 2421  
year from federal or Ohio adjusted gross income. The deduction may 2422  
not be claimed for educational expenses for which the taxpayer 2423  
claims a credit under section 5747.27 of the Revised Code. 2424

(19) Add any reimbursement received during the taxable year 2425  
of any amount the taxpayer deducted under division (A)(18) of this 2426  
section in any previous taxable year to the extent the amount is 2427  
not otherwise included in Ohio adjusted gross income. 2428

(20)(a)(i) Add five-sixths of the amount of depreciation 2429  
expense allowed by subsection (k) of section 168 of the Internal 2430  
Revenue Code, including the taxpayer's proportionate or 2431  
distributive share of the amount of depreciation expense allowed 2432  
by that subsection to a pass-through entity in which the taxpayer 2433  
has a direct or indirect ownership interest. 2434

(ii) Add five-sixths of the amount of qualifying section 179 2435

depreciation expense, including a person's proportionate or 2436  
distributive share of the amount of qualifying section 179 2437  
depreciation expense allowed to any pass-through entity in which 2438  
the person has a direct or indirect ownership. For the purposes of 2439  
this division, "qualifying section 179 depreciation expense" means 2440  
the difference between (I) the amount of depreciation expense 2441  
directly or indirectly allowed to the taxpayer under section 179 2442  
of the Internal Revenue Code, and (II) the amount of depreciation 2443  
expense directly or indirectly allowed to the taxpayer under 2444  
section 179 of the Internal Revenue Code as that section existed 2445  
on December 31, 2002. 2446

The tax commissioner, under procedures established by the 2447  
commissioner, may waive the add-backs related to a pass-through 2448  
entity if the taxpayer owns, directly or indirectly, less than 2449  
five per cent of the pass-through entity. 2450

(b) Nothing in division (A)(20) of this section shall be 2451  
construed to adjust or modify the adjusted basis of any asset. 2452

(c) To the extent the add-back required under division 2453  
(A)(20)(a) of this section is attributable to property generating 2454  
nonbusiness income or loss allocated under section 5747.20 of the 2455  
Revised Code, the add-back shall be situated to the same location 2456  
as the nonbusiness income or loss generated by the property for 2457  
the purpose of determining the credit under division (A) of 2458  
section 5747.05 of the Revised Code. Otherwise, the add-back shall 2459  
be apportioned, subject to one or more of the four alternative 2460  
methods of apportionment enumerated in section 5747.21 of the 2461  
Revised Code. 2462

(d) For the purposes of division (A) of this section, net 2463  
operating loss carryback and carryforward shall not include 2464  
five-sixths of the allowance of any net operating loss deduction 2465  
carryback or carryforward to the taxable year to the extent such 2466  
loss resulted from depreciation allowed by section 168(k) of the 2467



Internal Revenue Code and by the qualifying section 179 2468  
depreciation expense amount. 2469

(21)(a) If the taxpayer was required to add an amount under 2470  
division (A)(20)(a) of this section for a taxable year, deduct 2471  
one-fifth of the amount so added for each of the five succeeding 2472  
taxable years. 2473

(b) If the amount deducted under division (A)(21)(a) of this 2474  
section is attributable to an add-back allocated under division 2475  
(A)(20)(c) of this section, the amount deducted shall be sitused 2476  
to the same location. Otherwise, the add-back shall be apportioned 2477  
using the apportionment factors for the taxable year in which the 2478  
deduction is taken, subject to one or more of the four alternative 2479  
methods of apportionment enumerated in section 5747.21 of the 2480  
Revised Code. 2481

(c) No deduction is available under division (A)(21)(a) of 2482  
this section with regard to any depreciation allowed by section 2483  
168(k) of the Internal Revenue Code and by the qualifying section 2484  
179 depreciation expense amount to the extent that such 2485  
depreciation resulted in or increased a federal net operating loss 2486  
carryback or carryforward to a taxable year to which division 2487  
(A)(20)(d) of this section does not apply. 2488

(22) Deduct, to the extent not otherwise deducted or excluded 2489  
in computing federal or Ohio adjusted gross income for the taxable 2490  
year, the amount the taxpayer received during the taxable year as 2491  
reimbursement for life insurance premiums under section 5919.31 of 2492  
the Revised Code. 2493

(23) Deduct, to the extent not otherwise deducted or excluded 2494  
in computing federal or Ohio adjusted gross income for the taxable 2495  
year, the amount the taxpayer received during the taxable year as 2496  
a death benefit paid by the adjutant general under section 5919.33 2497  
of the Revised Code. 2498

(24) Deduct, to the extent included in federal adjusted gross income and not otherwise allowable as a deduction or exclusion in computing federal or Ohio adjusted gross income for the taxable year, military pay and allowances received by the taxpayer during the taxable year for active duty service in the United States army, air force, navy, marine corps, or coast guard or reserve components thereof or the national guard. The deduction may not be claimed for military pay and allowances received by the taxpayer while the taxpayer is stationed in this state.

(25) Deduct, to the extent not otherwise allowable as a deduction or exclusion in computing federal or Ohio adjusted gross income for the taxable year and not otherwise compensated for by any other source, the amount of qualified organ donation expenses incurred by the taxpayer during the taxable year, not to exceed ten thousand dollars. A taxpayer may deduct qualified organ donation expenses only once for all taxable years beginning with taxable years beginning in 2007.

For the purposes of division (A)(25) of this section:

(a) "Human organ" means all or any portion of a human liver, pancreas, kidney, intestine, or lung, and any portion of human bone marrow.

(b) "Qualified organ donation expenses" means travel expenses, lodging expenses, and wages and salary forgone by a taxpayer in connection with the taxpayer's donation, while living, of one or more of the taxpayer's human organs to another human being.

(26) Deduct, to the extent not otherwise deducted or excluded in computing federal or Ohio adjusted gross income for the taxable year, amounts received by the taxpayer as retired military personnel pay for service in the United States army, navy, air force, coast guard, or marine corps or reserve components thereof

or the national guard. The deduction includes the total amounts 2530  
received by the taxpayer under federal law as retired pay based on 2531  
credit for service that includes credit for military service. The 2532  
deduction does not include total amounts received by the taxpayer 2533  
under the public employees retirement system, the Ohio police and 2534  
fire pension fund, the school employees retirement system, the 2535  
state teachers retirement system, the state highway patrol 2536  
retirement system, or the city of Cincinnati retirement system as 2537  
retirement benefits that includes credit for military service. Any 2538  
amount deducted under division (A)(26) of this section is not 2539  
included in the taxpayer's adjusted gross income for the purposes 2540  
of section 5747.055 of the Revised Code. No amount may be deducted 2541  
under division (A)(26) of this section on the basis of which a 2542  
credit was claimed under section 5747.055 of the Revised Code. 2543

2544

(B) "Business income" means income, including gain or loss, 2545  
arising from transactions, activities, and sources in the regular 2546  
course of a trade or business and includes income, gain, or loss 2547  
from real property, tangible property, and intangible property if 2548  
the acquisition, rental, management, and disposition of the 2549  
property constitute integral parts of the regular course of a 2550  
trade or business operation. "Business income" includes income, 2551  
including gain or loss, from a partial or complete liquidation of 2552  
a business, including, but not limited to, gain or loss from the 2553  
sale or other disposition of goodwill. 2554

(C) "Nonbusiness income" means all income other than business 2555  
income and may include, but is not limited to, compensation, rents 2556  
and royalties from real or tangible personal property, capital 2557  
gains, interest, dividends and distributions, patent or copyright 2558  
royalties, or lottery winnings, prizes, and awards. 2559

(D) "Compensation" means any form of remuneration paid to an 2560  
employee for personal services. 2561

(E) "Fiduciary" means a guardian, trustee, executor, administrator, receiver, conservator, or any other person acting in any fiduciary capacity for any individual, trust, or estate.

(F) "Fiscal year" means an accounting period of twelve months ending on the last day of any month other than December.

(G) "Individual" means any natural person.

(H) "Internal Revenue Code" means the "Internal Revenue Code of 1986," 100 Stat. 2085, 26 U.S.C.A. 1, as amended.

(I) "Resident" means any of the following, provided that division (I)(3) of this section applies only to taxable years of a trust beginning in 2002 or thereafter:

(1) An individual who is domiciled in this state, subject to section 5747.24 of the Revised Code;

(2) The estate of a decedent who at the time of death was domiciled in this state. The domicile tests of section 5747.24 of the Revised Code are not controlling for purposes of division (I)(2) of this section.

(3) A trust that, in whole or part, resides in this state. If only part of a trust resides in this state, the trust is a resident only with respect to that part.

For the purposes of division (I)(3) of this section:

(a) A trust resides in this state for the trust's current taxable year to the extent, as described in division (I)(3)(d) of this section, that the trust consists directly or indirectly, in whole or in part, of assets, net of any related liabilities, that were transferred, or caused to be transferred, directly or indirectly, to the trust by any of the following:

(i) A person, a court, or a governmental entity or instrumentality on account of the death of a decedent, but only if the trust is described in division (I)(3)(e)(i) or (ii) of this

section; 2592

(ii) A person who was domiciled in this state for the 2593  
purposes of this chapter when the person directly or indirectly 2594  
transferred assets to an irrevocable trust, but only if at least 2595  
one of the trust's qualifying beneficiaries is domiciled in this 2596  
state for the purposes of this chapter during all or some portion 2597  
of the trust's current taxable year; 2598

(iii) A person who was domiciled in this state for the 2599  
purposes of this chapter when the trust document or instrument or 2600  
part of the trust document or instrument became irrevocable, but 2601  
only if at least one of the trust's qualifying beneficiaries is a 2602  
resident domiciled in this state for the purposes of this chapter 2603  
during all or some portion of the trust's current taxable year. If 2604  
a trust document or instrument became irrevocable upon the death 2605  
of a person who at the time of death was domiciled in this state 2606  
for purposes of this chapter, that person is a person described in 2607  
division (I)(3)(a)(iii) of this section. 2608

(b) A trust is irrevocable to the extent that the transferor 2609  
is not considered to be the owner of the net assets of the trust 2610  
under sections 671 to 678 of the Internal Revenue Code. 2611

(c) With respect to a trust other than a charitable lead 2612  
trust, "qualifying beneficiary" has the same meaning as "potential 2613  
current beneficiary" as defined in section 1361(e)(2) of the 2614  
Internal Revenue Code, and with respect to a charitable lead trust 2615  
"qualifying beneficiary" is any current, future, or contingent 2616  
beneficiary, but with respect to any trust "qualifying 2617  
beneficiary" excludes a person or a governmental entity or 2618  
instrumentality to any of which a contribution would qualify for 2619  
the charitable deduction under section 170 of the Internal Revenue 2620  
Code. 2621

(d) For the purposes of division (I)(3)(a) of this section, 2622

the extent to which a trust consists directly or indirectly, in 2623  
whole or in part, of assets, net of any related liabilities, that 2624  
were transferred directly or indirectly, in whole or part, to the 2625  
trust by any of the sources enumerated in that division shall be 2626  
ascertained by multiplying the fair market value of the trust's 2627  
assets, net of related liabilities, by the qualifying ratio, which 2628  
shall be computed as follows: 2629

(i) The first time the trust receives assets, the numerator 2630  
of the qualifying ratio is the fair market value of those assets 2631  
at that time, net of any related liabilities, from sources 2632  
enumerated in division (I)(3)(a) of this section. The denominator 2633  
of the qualifying ratio is the fair market value of all the 2634  
trust's assets at that time, net of any related liabilities. 2635

(ii) Each subsequent time the trust receives assets, a 2636  
revised qualifying ratio shall be computed. The numerator of the 2637  
revised qualifying ratio is the sum of (1) the fair market value 2638  
of the trust's assets immediately prior to the subsequent 2639  
transfer, net of any related liabilities, multiplied by the 2640  
qualifying ratio last computed without regard to the subsequent 2641  
transfer, and (2) the fair market value of the subsequently 2642  
transferred assets at the time transferred, net of any related 2643  
liabilities, from sources enumerated in division (I)(3)(a) of this 2644  
section. The denominator of the revised qualifying ratio is the 2645  
fair market value of all the trust's assets immediately after the 2646  
subsequent transfer, net of any related liabilities. 2647

(iii) Whether a transfer to the trust is by or from any of 2648  
the sources enumerated in division (I)(3)(a) of this section shall 2649  
be ascertained without regard to the domicile of the trust's 2650  
beneficiaries. 2651

(e) For the purposes of division (I)(3)(a)(i) of this 2652  
section: 2653

(i) A trust is described in division (I)(3)(e)(i) of this 2654  
section if the trust is a testamentary trust and the testator of 2655  
that testamentary trust was domiciled in this state at the time of 2656  
the testator's death for purposes of the taxes levied under 2657  
Chapter 5731. of the Revised Code. 2658

(ii) A trust is described in division (I)(3)(e)(ii) of this 2659  
section if the transfer is a qualifying transfer described in any 2660  
of divisions (I)(3)(f)(i) to (vi) of this section, the trust is an 2661  
irrevocable inter vivos trust, and at least one of the trust's 2662  
qualifying beneficiaries is domiciled in this state for purposes 2663  
of this chapter during all or some portion of the trust's current 2664  
taxable year. 2665

(f) For the purposes of division (I)(3)(e)(ii) of this 2666  
section, a "qualifying transfer" is a transfer of assets, net of 2667  
any related liabilities, directly or indirectly to a trust, if the 2668  
transfer is described in any of the following: 2669

(i) The transfer is made to a trust, created by the decedent 2670  
before the decedent's death and while the decedent was domiciled 2671  
in this state for the purposes of this chapter, and, prior to the 2672  
death of the decedent, the trust became irrevocable while the 2673  
decedent was domiciled in this state for the purposes of this 2674  
chapter. 2675

(ii) The transfer is made to a trust to which the decedent, 2676  
prior to the decedent's death, had directly or indirectly 2677  
transferred assets, net of any related liabilities, while the 2678  
decedent was domiciled in this state for the purposes of this 2679  
chapter, and prior to the death of the decedent the trust became 2680  
irrevocable while the decedent was domiciled in this state for the 2681  
purposes of this chapter. 2682

(iii) The transfer is made on account of a contractual 2683  
relationship existing directly or indirectly between the 2684

transferor and either the decedent or the estate of the decedent 2685  
at any time prior to the date of the decedent's death, and the 2686  
decedent was domiciled in this state at the time of death for 2687  
purposes of the taxes levied under Chapter 5731. of the Revised 2688  
Code. 2689

(iv) The transfer is made to a trust on account of a 2690  
contractual relationship existing directly or indirectly between 2691  
the transferor and another person who at the time of the 2692  
decedent's death was domiciled in this state for purposes of this 2693  
chapter. 2694

(v) The transfer is made to a trust on account of the will of 2695  
a testator. 2696

(vi) The transfer is made to a trust created by or caused to 2697  
be created by a court, and the trust was directly or indirectly 2698  
created in connection with or as a result of the death of an 2699  
individual who, for purposes of the taxes levied under Chapter 2700  
5731. of the Revised Code, was domiciled in this state at the time 2701  
of the individual's death. 2702

(g) The tax commissioner may adopt rules to ascertain the 2703  
part of a trust residing in this state. 2704

(J) "Nonresident" means an individual or estate that is not a 2705  
resident. An individual who is a resident for only part of a 2706  
taxable year is a nonresident for the remainder of that taxable 2707  
year. 2708

(K) "Pass-through entity" has the same meaning as in section 2709  
5733.04 of the Revised Code. 2710

(L) "Return" means the notifications and reports required to 2711  
be filed pursuant to this chapter for the purpose of reporting the 2712  
tax due and includes declarations of estimated tax when so 2713  
required. 2714



(M) "Taxable year" means the calendar year or the taxpayer's 2715  
fiscal year ending during the calendar year, or fractional part 2716  
thereof, upon which the adjusted gross income is calculated 2717  
pursuant to this chapter. 2718

(N) "Taxpayer" means any person subject to the tax imposed by 2719  
section 5747.02 of the Revised Code or any pass-through entity 2720  
that makes the election under division (D) of section 5747.08 of 2721  
the Revised Code. 2722

(O) "Dependents" means dependents as defined in the Internal 2723  
Revenue Code and as claimed in the taxpayer's federal income tax 2724  
return for the taxable year or which the taxpayer would have been 2725  
permitted to claim had the taxpayer filed a federal income tax 2726  
return. 2727

(P) "Principal county of employment" means, in the case of a 2728  
nonresident, the county within the state in which a taxpayer 2729  
performs services for an employer or, if those services are 2730  
performed in more than one county, the county in which the major 2731  
portion of the services are performed. 2732

(Q) As used in sections 5747.50 to 5747.55 of the Revised 2733  
Code: 2734

(1) "Subdivision" means any county, municipal corporation, 2735  
park district, or township. 2736

(2) "Essential local government purposes" includes all 2737  
functions that any subdivision is required by general law to 2738  
exercise, including like functions that are exercised under a 2739  
charter adopted pursuant to the Ohio Constitution. 2740

(R) "Overpayment" means any amount already paid that exceeds 2741  
the figure determined to be the correct amount of the tax. 2742

(S) "Taxable income" or "Ohio taxable income" applies only to 2743  
estates and trusts, and means federal taxable income, as defined 2744

and used in the Internal Revenue Code, adjusted as follows: 2745

(1) Add interest or dividends, net of ordinary, necessary, 2746  
and reasonable expenses not deducted in computing federal taxable 2747  
income, on obligations or securities of any state or of any 2748  
political subdivision or authority of any state, other than this 2749  
state and its subdivisions and authorities, but only to the extent 2750  
that such net amount is not otherwise includible in Ohio taxable 2751  
income and is described in either division (S)(1)(a) or (b) of 2752  
this section: 2753

(a) The net amount is not attributable to the S portion of an 2754  
electing small business trust and has not been distributed to 2755  
beneficiaries for the taxable year; 2756

(b) The net amount is attributable to the S portion of an 2757  
electing small business trust for the taxable year. 2758

(2) Add interest or dividends, net of ordinary, necessary, 2759  
and reasonable expenses not deducted in computing federal taxable 2760  
income, on obligations of any authority, commission, 2761  
instrumentality, territory, or possession of the United States to 2762  
the extent that the interest or dividends are exempt from federal 2763  
income taxes but not from state income taxes, but only to the 2764  
extent that such net amount is not otherwise includible in Ohio 2765  
taxable income and is described in either division (S)(1)(a) or 2766  
(b) of this section; 2767

(3) Add the amount of personal exemption allowed to the 2768  
estate pursuant to section 642(b) of the Internal Revenue Code; 2769

(4) Deduct interest or dividends, net of related expenses 2770  
deducted in computing federal taxable income, on obligations of 2771  
the United States and its territories and possessions or of any 2772  
authority, commission, or instrumentality of the United States to 2773  
the extent that the interest or dividends are exempt from state 2774  
taxes under the laws of the United States, but only to the extent 2775

that such amount is included in federal taxable income and is 2776  
described in either division (S)(1)(a) or (b) of this section; 2777

(5) Deduct the amount of wages and salaries, if any, not 2778  
otherwise allowable as a deduction but that would have been 2779  
allowable as a deduction in computing federal taxable income for 2780  
the taxable year, had the targeted jobs credit allowed under 2781  
sections 38, 51, and 52 of the Internal Revenue Code not been in 2782  
effect, but only to the extent such amount relates either to 2783  
income included in federal taxable income for the taxable year or 2784  
to income of the S portion of an electing small business trust for 2785  
the taxable year; 2786

(6) Deduct any interest or interest equivalent, net of 2787  
related expenses deducted in computing federal taxable income, on 2788  
public obligations and purchase obligations, but only to the 2789  
extent that such net amount relates either to income included in 2790  
federal taxable income for the taxable year or to income of the S 2791  
portion of an electing small business trust for the taxable year; 2792

(7) Add any loss or deduct any gain resulting from sale, 2793  
exchange, or other disposition of public obligations to the extent 2794  
that such loss has been deducted or such gain has been included in 2795  
computing either federal taxable income or income of the S portion 2796  
of an electing small business trust for the taxable year; 2797

(8) Except in the case of the final return of an estate, add 2798  
any amount deducted by the taxpayer on both its Ohio estate tax 2799  
return pursuant to section 5731.14 of the Revised Code, and on its 2800  
federal income tax return in determining federal taxable income; 2801

(9)(a) Deduct any amount included in federal taxable income 2802  
solely because the amount represents a reimbursement or refund of 2803  
expenses that in a previous year the decedent had deducted as an 2804  
itemized deduction pursuant to section 63 of the Internal Revenue 2805  
Code and applicable treasury regulations. The deduction otherwise 2806

allowed under division (S)(9)(a) of this section shall be reduced 2807  
to the extent the reimbursement is attributable to an amount the 2808  
taxpayer or decedent deducted under this section in any taxable 2809  
year. 2810

(b) Add any amount not otherwise included in Ohio taxable 2811  
income for any taxable year to the extent that the amount is 2812  
attributable to the recovery during the taxable year of any amount 2813  
deducted or excluded in computing federal or Ohio taxable income 2814  
in any taxable year, but only to the extent such amount has not 2815  
been distributed to beneficiaries for the taxable year. 2816

(10) Deduct any portion of the deduction described in section 2817  
1341(a)(2) of the Internal Revenue Code, for repaying previously 2818  
reported income received under a claim of right, that meets both 2819  
of the following requirements: 2820

(a) It is allowable for repayment of an item that was 2821  
included in the taxpayer's taxable income or the decedent's 2822  
adjusted gross income for a prior taxable year and did not qualify 2823  
for a credit under division (A) or (B) of section 5747.05 of the 2824  
Revised Code for that year. 2825

(b) It does not otherwise reduce the taxpayer's taxable 2826  
income or the decedent's adjusted gross income for the current or 2827  
any other taxable year. 2828

(11) Add any amount claimed as a credit under section 2829  
5747.059 of the Revised Code to the extent that the amount 2830  
satisfies either of the following: 2831

(a) The amount was deducted or excluded from the computation 2832  
of the taxpayer's federal taxable income as required to be 2833  
reported for the taxpayer's taxable year under the Internal 2834  
Revenue Code; 2835

(b) The amount resulted in a reduction in the taxpayer's 2836  
federal taxable income as required to be reported for any of the 2837

taxpayer's taxable years under the Internal Revenue Code. 2838

(12) Deduct any amount, net of related expenses deducted in 2839  
computing federal taxable income, that a trust is required to 2840  
report as farm income on its federal income tax return, but only 2841  
if the assets of the trust include at least ten acres of land 2842  
satisfying the definition of "land devoted exclusively to 2843  
agricultural use" under section 5713.30 of the Revised Code, 2844  
regardless of whether the land is valued for tax purposes as such 2845  
land under sections 5713.30 to 5713.38 of the Revised Code. If the 2846  
trust is a pass-through entity investor, section 5747.231 of the 2847  
Revised Code applies in ascertaining if the trust is eligible to 2848  
claim the deduction provided by division (S)(12) of this section 2849  
in connection with the pass-through entity's farm income. 2850

Except for farm income attributable to the S portion of an 2851  
electing small business trust, the deduction provided by division 2852  
(S)(12) of this section is allowed only to the extent that the 2853  
trust has not distributed such farm income. Division (S)(12) of 2854  
this section applies only to taxable years of a trust beginning in 2855  
2002 or thereafter. 2856

(13) Add the net amount of income described in section 641(c) 2857  
of the Internal Revenue Code to the extent that amount is not 2858  
included in federal taxable income. 2859

(14) Add or deduct the amount the taxpayer would be required 2860  
to add or deduct under division (A)(20) or (21) of this section if 2861  
the taxpayer's Ohio taxable income were computed in the same 2862  
manner as an individual's Ohio adjusted gross income is computed 2863  
under this section. In the case of a trust, division (S)(14) of 2864  
this section applies only to any of the trust's taxable years 2865  
beginning in 2002 or thereafter. 2866

(T) "School district income" and "school district income tax" 2867  
have the same meanings as in section 5748.01 of the Revised Code. 2868

(U) As used in divisions (A)(8), (A)(9), (S)(6), and (S)(7) 2869  
of this section, "public obligations," "purchase obligations," and 2870  
"interest or interest equivalent" have the same meanings as in 2871  
section 5709.76 of the Revised Code. 2872

(V) "Limited liability company" means any limited liability 2873  
company formed under Chapter 1705. of the Revised Code or under 2874  
the laws of any other state. 2875

(W) "Pass-through entity investor" means any person who, 2876  
during any portion of a taxable year of a pass-through entity, is 2877  
a partner, member, shareholder, or equity investor in that 2878  
pass-through entity. 2879

(X) "Banking day" has the same meaning as in section 1304.01 2880  
of the Revised Code. 2881

(Y) "Month" means a calendar month. 2882

(Z) "Quarter" means the first three months, the second three 2883  
months, the third three months, or the last three months of the 2884  
taxpayer's taxable year. 2885

(AA)(1) "Eligible institution" means a state university or 2886  
state institution of higher education as defined in section 2887  
3345.011 of the Revised Code, or a private, nonprofit college, 2888  
university, or other post-secondary institution located in this 2889  
state that possesses a certificate of authorization issued by the 2890  
Ohio board of regents pursuant to Chapter 1713. of the Revised 2891  
Code or a certificate of registration issued by the state board of 2892  
career colleges and schools under Chapter 3332. of the Revised 2893  
Code. 2894

(2) "Qualified tuition and fees" means tuition and fees 2895  
imposed by an eligible institution as a condition of enrollment or 2896  
attendance, not exceeding two thousand five hundred dollars in 2897  
each of the individual's first two years of post-secondary 2898  
education. If the individual is a part-time student, "qualified 2899

tuition and fees" includes tuition and fees paid for the academic 2900  
equivalent of the first two years of post-secondary education 2901  
during a maximum of five taxable years, not exceeding a total of 2902  
five thousand dollars. "Qualified tuition and fees" does not 2903  
include: 2904

(a) Expenses for any course or activity involving sports, 2905  
games, or hobbies unless the course or activity is part of the 2906  
individual's degree or diploma program; 2907

(b) The cost of books, room and board, student activity fees, 2908  
athletic fees, insurance expenses, or other expenses unrelated to 2909  
the individual's academic course of instruction; 2910

(c) Tuition, fees, or other expenses paid or reimbursed 2911  
through an employer, scholarship, grant in aid, or other 2912  
educational benefit program. 2913

(BB)(1) "Modified business income" means the business income 2914  
included in a trust's Ohio taxable income after such taxable 2915  
income is first reduced by the qualifying trust amount, if any. 2916

(2) "Qualifying trust amount" of a trust means capital gains 2917  
and losses from the sale, exchange, or other disposition of equity 2918  
or ownership interests in, or debt obligations of, a qualifying 2919  
investee to the extent included in the trust's Ohio taxable 2920  
income, but only if the following requirements are satisfied: 2921

(a) The book value of the qualifying investee's physical 2922  
assets in this state and everywhere, as of the last day of the 2923  
qualifying investee's fiscal or calendar year ending immediately 2924  
prior to the date on which the trust recognizes the gain or loss, 2925  
is available to the trust. 2926

(b) The requirements of section 5747.011 of the Revised Code 2927  
are satisfied for the trust's taxable year in which the trust 2928  
recognizes the gain or loss. 2929

Any gain or loss that is not a qualifying trust amount is 2930  
modified business income, qualifying investment income, or 2931  
modified nonbusiness income, as the case may be. 2932

(3) "Modified nonbusiness income" means a trust's Ohio 2933  
taxable income other than modified business income, other than the 2934  
qualifying trust amount, and other than qualifying investment 2935  
income, as defined in section 5747.012 of the Revised Code, to the 2936  
extent such qualifying investment income is not otherwise part of 2937  
modified business income. 2938

(4) "Modified Ohio taxable income" applies only to trusts, 2939  
and means the sum of the amounts described in divisions (BB)(4)(a) 2940  
to (c) of this section: 2941

(a) The fraction, calculated under section 5747.013, and 2942  
applying section 5747.231 of the Revised Code, multiplied by the 2943  
sum of the following amounts: 2944

(i) The trust's modified business income; 2945

(ii) The trust's qualifying investment income, as defined in 2946  
section 5747.012 of the Revised Code, but only to the extent the 2947  
qualifying investment income does not otherwise constitute 2948  
modified business income and does not otherwise constitute a 2949  
qualifying trust amount. 2950

(b) The qualifying trust amount multiplied by a fraction, the 2951  
numerator of which is the sum of the book value of the qualifying 2952  
investee's physical assets in this state on the last day of the 2953  
qualifying investee's fiscal or calendar year ending immediately 2954  
prior to the day on which the trust recognizes the qualifying 2955  
trust amount, and the denominator of which is the sum of the book 2956  
value of the qualifying investee's total physical assets 2957  
everywhere on the last day of the qualifying investee's fiscal or 2958  
calendar year ending immediately prior to the day on which the 2959  
trust recognizes the qualifying trust amount. If, for a taxable 2960



year, the trust recognizes a qualifying trust amount with respect 2961  
to more than one qualifying investee, the amount described in 2962  
division (BB)(4)(b) of this section shall equal the sum of the 2963  
products so computed for each such qualifying investee. 2964

(c)(i) With respect to a trust or portion of a trust that is 2965  
a resident as ascertained in accordance with division (I)(3)(d) of 2966  
this section, its modified nonbusiness income. 2967

(ii) With respect to a trust or portion of a trust that is 2968  
not a resident as ascertained in accordance with division 2969  
(I)(3)(d) of this section, the amount of its modified nonbusiness 2970  
income satisfying the descriptions in divisions (B)(2) to (5) of 2971  
section 5747.20 of the Revised Code, except as otherwise provided 2972  
in division (BB)(4)(c)(ii) of this section. With respect to a 2973  
trust or portion of a trust that is not a resident as ascertained 2974  
in accordance with division (I)(3)(d) of this section, the trust's 2975  
portion of modified nonbusiness income recognized from the sale, 2976  
exchange, or other disposition of a debt interest in or equity 2977  
interest in a section 5747.212 entity, as defined in section 2978  
5747.212 of the Revised Code, without regard to division (A) of 2979  
that section, shall not be allocated to this state in accordance 2980  
with section 5747.20 of the Revised Code but shall be apportioned 2981  
to this state in accordance with division (B) of section 5747.212 2982  
of the Revised Code without regard to division (A) of that 2983  
section. 2984

If the allocation and apportionment of a trust's income under 2985  
divisions (BB)(4)(a) and (c) of this section do not fairly 2986  
represent the modified Ohio taxable income of the trust in this 2987  
state, the alternative methods described in division (C) of 2988  
section 5747.21 of the Revised Code may be applied in the manner 2989  
and to the same extent provided in that section. 2990

(5)(a) Except as set forth in division (BB)(5)(b) of this 2991  
section, "qualifying investee" means a person in which a trust has 2992

an equity or ownership interest, or a person or unit of government 2993  
the debt obligations of either of which are owned by a trust. For 2994  
the purposes of division (BB)(2)(a) of this section and for the 2995  
purpose of computing the fraction described in division (BB)(4)(b) 2996  
of this section, all of the following apply: 2997

(i) If the qualifying investee is a member of a qualifying 2998  
controlled group on the last day of the qualifying investee's 2999  
fiscal or calendar year ending immediately prior to the date on 3000  
which the trust recognizes the gain or loss, then "qualifying 3001  
investee" includes all persons in the qualifying controlled group 3002  
on such last day. 3003

(ii) If the qualifying investee, or if the qualifying 3004  
investee and any members of the qualifying controlled group of 3005  
which the qualifying investee is a member on the last day of the 3006  
qualifying investee's fiscal or calendar year ending immediately 3007  
prior to the date on which the trust recognizes the gain or loss, 3008  
separately or cumulatively own, directly or indirectly, on the 3009  
last day of the qualifying investee's fiscal or calendar year 3010  
ending immediately prior to the date on which the trust recognizes 3011  
the qualifying trust amount, more than fifty per cent of the 3012  
equity of a pass-through entity, then the qualifying investee and 3013  
the other members are deemed to own the proportionate share of the 3014  
pass-through entity's physical assets which the pass-through 3015  
entity directly or indirectly owns on the last day of the 3016  
pass-through entity's calendar or fiscal year ending within or 3017  
with the last day of the qualifying investee's fiscal or calendar 3018  
year ending immediately prior to the date on which the trust 3019  
recognizes the qualifying trust amount. 3020

(iii) For the purposes of division (BB)(5)(a)(iii) of this 3021  
section, "upper level pass-through entity" means a pass-through 3022  
entity directly or indirectly owning any equity of another 3023  
pass-through entity, and "lower level pass-through entity" means 3024

that other pass-through entity. 3025

An upper level pass-through entity, whether or not it is also 3026  
a qualifying investee, is deemed to own, on the last day of the 3027  
upper level pass-through entity's calendar or fiscal year, the 3028  
proportionate share of the lower level pass-through entity's 3029  
physical assets that the lower level pass-through entity directly 3030  
or indirectly owns on the last day of the lower level pass-through 3031  
entity's calendar or fiscal year ending within or with the last 3032  
day of the upper level pass-through entity's fiscal or calendar 3033  
year. If the upper level pass-through entity directly and 3034  
indirectly owns less than fifty per cent of the equity of the 3035  
lower level pass-through entity on each day of the upper level 3036  
pass-through entity's calendar or fiscal year in which or with 3037  
which ends the calendar or fiscal year of the lower level 3038  
pass-through entity and if, based upon clear and convincing 3039  
evidence, complete information about the location and cost of the 3040  
physical assets of the lower pass-through entity is not available 3041  
to the upper level pass-through entity, then solely for purposes 3042  
of ascertaining if a gain or loss constitutes a qualifying trust 3043  
amount, the upper level pass-through entity shall be deemed as 3044  
owning no equity of the lower level pass-through entity for each 3045  
day during the upper level pass-through entity's calendar or 3046  
fiscal year in which or with which ends the lower level 3047  
pass-through entity's calendar or fiscal year. Nothing in division 3048  
(BB)(5)(a)(iii) of this section shall be construed to provide for 3049  
any deduction or exclusion in computing any trust's Ohio taxable 3050  
income. 3051

(b) With respect to a trust that is not a resident for the 3052  
taxable year and with respect to a part of a trust that is not a 3053  
resident for the taxable year, "qualifying investee" for that 3054  
taxable year does not include a C corporation if both of the 3055  
following apply: 3056

(i) During the taxable year the trust or part of the trust 3057  
recognizes a gain or loss from the sale, exchange, or other 3058  
disposition of equity or ownership interests in, or debt 3059  
obligations of, the C corporation. 3060

(ii) Such gain or loss constitutes nonbusiness income. 3061

(6) "Available" means information is such that a person is 3062  
able to learn of the information by the due date plus extensions, 3063  
if any, for filing the return for the taxable year in which the 3064  
trust recognizes the gain or loss. 3065

(CC) "Qualifying controlled group" has the same meaning as in 3066  
section 5733.04 of the Revised Code. 3067

(DD) "Related member" has the same meaning as in section 3068  
5733.042 of the Revised Code. 3069

(EE)(1) For the purposes of division (EE) of this section: 3070

(a) "Qualifying person" means any person other than a 3071  
qualifying corporation. 3072

(b) "Qualifying corporation" means any person classified for 3073  
federal income tax purposes as an association taxable as a 3074  
corporation, except either of the following: 3075

(i) A corporation that has made an election under subchapter 3076  
S, chapter one, subtitle A, of the Internal Revenue Code for its 3077  
taxable year ending within, or on the last day of, the investor's 3078  
taxable year; 3079

(ii) A subsidiary that is wholly owned by any corporation 3080  
that has made an election under subchapter S, chapter one, 3081  
subtitle A of the Internal Revenue Code for its taxable year 3082  
ending within, or on the last day of, the investor's taxable year. 3083

(2) For the purposes of this chapter, unless expressly stated 3084  
otherwise, no qualifying person indirectly owns any asset directly 3085  
or indirectly owned by any qualifying corporation. 3086

(FF) For purposes of this chapter and Chapter 5751. of the Revised Code:

(1) "Trust" does not include a qualified pre-income tax trust.

(2) A "qualified pre-income tax trust" is any pre-income tax trust that makes a qualifying pre-income tax trust election as described in division (FF)(3) of this section.

(3) A "qualifying pre-income tax trust election" is an election by a pre-income tax trust to subject to the tax imposed by section 5751.02 of the Revised Code the pre-income tax trust and all pass-through entities of which the trust owns or controls, directly, indirectly, or constructively through related interests, five per cent or more of the ownership or equity interests. The trustee shall notify the tax commissioner in writing of the election on or before April 15, 2006. The election, if timely made, shall be effective on and after January 1, 2006, and shall apply for all tax periods and tax years until revoked by the trustee of the trust.

(4) A "pre-income tax trust" is a trust that satisfies all of the following requirements:

(a) The document or instrument creating the trust was executed by the grantor before January 1, 1972;

(b) The trust became irrevocable upon the creation of the trust; and

(c) The grantor was domiciled in this state at the time the trust was created.

**Sec. 5903.10.** Any holder of an expired license or certificate from this state or any political subdivision or agency of the state to practice a trade or profession, whose license or certificate was not renewed because of ~~his~~ the holder's service in

the armed forces of the United States, or in the national guard or 3117  
in a reserve component, shall, upon presentation of satisfactory 3118  
evidence of honorable discharge or separation under honorable 3119  
conditions therefrom within six months of such discharge or 3120  
separation, be granted a renewal of said license or certificate by 3121  
the issuing board or authority at the usual cost without penalty 3122  
and without re-examination if not otherwise disqualified because 3123  
of mental or physical disability. 3124

**Sec. 5903.12.** (A) As used in this section: 3125

(1) "Continuing education" means continuing education 3126  
required of a licensee by law and includes, but is not limited to, 3127  
the continuing education required of licensees under sections 3128  
3737.881, 3781.10, 4701.11, 4715.141, 4715.25, 4717.09, 4723.24, 3129  
4725.16, 4725.51, 4730.14, 4730.49, 4731.281, 4734.25, 4735.141, 3130  
4736.11, 4741.16, 4741.19, 4751.07, 4755.63, 4757.33, 4759.06, 3131  
4761.06, and 4763.07 of the Revised Code. 3132

(2) "License" means a license, certificate, permit, or other 3133  
authorization issued or conferred by a licensing agency under 3134  
which a licensee may engage in a profession, occupation, or 3135  
occupational activity. 3136

(3) "Licensee" means a person to whom all of the following 3137  
apply: 3138

(a) The person has been issued a license by a licensing 3139  
agency. 3140

(b) The person is a member of the Ohio national guard, the 3141  
Ohio military reserve, the Ohio naval militia, or a reserve 3142  
component of the armed forces of the United States. 3143

(c) The person has been called to active duty, whether inside 3144  
or outside the United States, because of an executive order issued 3145  
by the president of the United States or an act of congress, or 3146

upon the order of the governor, for a period in excess of 3147  
thirty-one days. 3148

(4) "Licensing agency" means any state department, division, 3149  
board, commission, agency, or other state governmental unit 3150  
authorized by the Revised Code to issue a license. 3151

(5) "Reporting period" means the period of time during which 3152  
a licensee must complete the number of hours of continuing 3153  
education required of the licensee by law. 3154

(B) Each licensing agency, upon receiving an application from 3155  
one of its licensees that is accompanied by proper documentation 3156  
certifying that the licensee has been called to active duty as 3157  
described in division (A)(3)(c) of this section during the current 3158  
or a prior reporting period and certifying the length of that 3159  
active duty, shall extend the current reporting period by an 3160  
amount of time equal to the total number of months that the 3161  
licensee spent on active duty during the current reporting period. 3162  
For purposes of this division, any portion of a month served on 3163  
active duty shall be considered one full month. 3164

Sec. 5903.121. A "licensing agency," as defined in section 3165  
5903.12 of the Revised Code, shall consider relevant education, 3166  
training, or service completed by a licensee as a member of the 3167  
armed forces of the United States or reserve components thereof, 3168  
the Ohio national guard, the Ohio military reserve, or the Ohio 3169  
naval militia in determining whether a licensee has fulfilled 3170  
required continuing education. 3171

**Section 2.** That existing sections 124.93, 125.111, 153.59, 3172  
153.591, 176.04, 176.06, 717.01, 1751.18, 2101.16, 2927.03, 3173  
3905.55, 4112.01, 4112.02, 4112.021, 4112.04, 4112.05, 4112.08, 3174  
4117.19, 4503.571, 4735.16, 4735.55, 5747.01, 5903.10, and 5903.12 3175  
of the Revised Code are hereby repealed. 3176

**Section 3.** The amendment by this act of section 2101.16 of 3177  
the Revised Code and the enactment of this act by section 2101.164 3178  
of the Revised Code apply to the estates of decedents who die on 3179  
or after the effective date of this act. 3180

**Section 4.** The amendment by this act of section 5747.01 of 3181  
the Revised Code applies to taxable years beginning on or after 3182  
January 1, 2008. 3183