

**As Reported by the House Infrastructure, Homeland Security and
Veterans Affairs Committee**

127th General Assembly

Regular Session

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Sub. H. B. No. 372

Representatives McGregor, R., Ujvagi

**Cosponsors: Representatives Bubb, Wachtmann, Combs, Aslanides, White,
Domenick, Healy, Reinhard**

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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 without buildings on it, and easements or interests in real estate;	268 269 270
(B) Extend, enlarge, reconstruct, repair, equip, furnish, or improve a building or improvement that it is authorized to acquire or construct;	271 272 273
(C) Erect a crematory or provide other means for disposing of garbage or refuse, and erect public comfort stations;	274 275
(D) Purchase turnpike roads and make them free;	276
(E) Construct wharves and landings on navigable waters;	277
(F) Construct infirmaries, workhouses, prisons, police stations, houses of refuge and correction, market houses, public halls, public offices, municipal garages, repair shops, storage houses, and warehouses;	278 279 280 281
(G) Construct or acquire waterworks for supplying water to the municipal corporation and its inhabitants and extend the waterworks system outside of the municipal corporation limits;	282 283 284
(H) Construct or purchase gas works or works for the generation and transmission of electricity, for the supplying of gas or electricity to the municipal corporation and its inhabitants;	285 286 287 288
(I) Provide grounds for cemeteries or crematories, enclose and embellish them, and construct vaults or crematories;	289 290
(J) Construct sewers, sewage disposal works, flushing tunnels, drains, and ditches;	291 292
(K) Construct free public libraries and reading rooms, and free recreation centers;	293 294
(L) Establish free public baths and municipal lodging houses;	295

(M) Construct monuments or memorial buildings to commemorate the services of soldiers, sailors, and marines of the state and nation;	296 297 298
(N) Provide land for and improve parks, boulevards, and public playgrounds;	299 300
(O) Construct hospitals and pesthouses;	301
(P) Open, construct, widen, extend, improve, resurface, or change the line of any street or public highway;	302 303
(Q) Construct and improve levees, dams, waterways, waterfronts, and embankments and improve any watercourse passing through the municipal corporation;	304 305 306
(R) Construct or improve viaducts, bridges, and culverts;	307
(S)(1) Construct any building necessary for the police or fire department;	308 309
(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 police or fire department.	312 313
(T) Construct any municipal ice plant for the purpose of manufacturing ice for the citizens of a municipal corporation;	314 315
(U) Construct subways under any street or boulevard or elsewhere;	316 317
(V) Acquire by purchase, gift, devise, bequest, lease, condemnation proceedings, or otherwise, real or personal property, and thereon and thereof to establish, construct, enlarge, improve, equip, maintain, and operate airports, landing fields, or other air navigation facilities, either within or outside the limits of a municipal corporation, and acquire by purchase, gift, devise, lease, or condemnation proceedings rights-of-way for connections	318 319 320 321 322 323 324

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 409
order of the president of the United States, an act of the 410
congress of the United States, or section 5919.29 or 5923.21 of 411
the Revised Code. 412

(2) "Immediate family" means a person's spouse residing in 413
the person's household; brothers and sisters of the whole or half 414
blood; children, including adopted children and stepchildren; 415
parents; and grandparents. 416

(B) The attorney general shall appoint a member of the staff 417
of the consumer protection division of the attorney general's 418

office to expedite cases or issues raised by a person, or the 419
immediate family of the person, who is deployed on active duty, 420
which cases or issues raised relate to sections 125.021, 317.322, 421
1343.031, 1349.02, 1349.03, 1713.60, 1923.062, 3313.64, 3332.20, 422
3345.53, 3915.053, 4933.12, or 4933.121 of the Revised Code or to 423
any other relevant section of the Revised Code regulating consumer 424
protection. 425

Sec. 1751.18. (A)(1) No health insuring corporation shall 426
cancel or fail to renew the coverage of a subscriber or enrollee 427
because of any health status-related factor in relation to the 428
subscriber or enrollee, the subscriber's or enrollee's 429
requirements for health care services, or for any other reason 430
designated under rules adopted by the superintendent of insurance. 431

(2) Unless otherwise required by state or federal law, no 432
health insuring corporation, or health care facility or provider 433
through which the health insuring corporation has made 434
arrangements to provide health care services, shall discriminate 435
against any individual with regard to enrollment, disenrollment, 436
or the quality of health care services rendered, on the basis of 437
the individual's race, color, sex, age, religion, military status 438
as defined in section 4112.01 of the Revised Code, or status as a 439
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 472
illnesses; 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 478
out of acts of domestic violence; 479

(8) Disability. 480

Sec. 2101.16. (A) <u>The Except as provided in section 2101.164</u>		481
<u>of the Revised Code, the</u> fees enumerated in this division shall be		482
charged and collected, if possible, by the probate judge and shall		483
be in full for all services rendered in the respective		484
proceedings:		485
(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

As Reported by the House Infrastructure, Homeland Security and Veterans Affairs Committee

(19) Compensation for extraordinary services and attorney's fees for fiduciary, application for	\$ 5.00	513 514
(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 order for	\$ 5.00	524 525
(29) Distribution under section 2109.36 of the Revised Code, application for an order of	\$ 7.00	526 527
(30) Docketing and indexing proceedings, including the filing and noting of all necessary documents, maximum fee, fifteen dollars	\$15.00	528 529 530
(31) Exceptions to any proceeding named in this section, contest of appointment or	\$10.00	531 532
(32) Election of surviving partner to purchase assets of partnership, proceedings relating to	\$10.00	533 534
(33) Election of surviving spouse under will	\$ 5.00	535
(34) Fiduciary, including an assignee or trustee of an insolvent debtor or any guardian or conservator accountable to the probate court, appointment of	\$35.00	536 537 538
(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 exceed	\$10.00	541 542
(37) Heirship, petition to determine	\$20.00	543
(38) Injunction proceedings	\$20.00	544
(39) Improve real estate, petition to	\$20.00	545

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(40) Inventory with appraisalment	\$10.00	546
(41) Inventory without appraisalment	\$ 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

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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 guardian for a minor or the guardianship of a minor, the probate court may direct that the applicant or the estate pay any or all of the expenses of an investigation conducted pursuant to section 2111.042 of the Revised Code. If the investigation is conducted by a public employee or investigator who is paid by the county, the fees for the investigation shall be paid into the county treasury. If the court finds that the guardian or applicant is indigent, the court may waive the costs, fees, and expenses of an investigation.

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

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

(E) The probate court, by rule, may require an advance deposit for costs, not to exceed one hundred twenty-five dollars, at the time application is made for an appointment as executor or administrator or at the time a will is presented for probate.

(F) The probate court, by rule, shall establish a reasonable fee, not to exceed fifty dollars, for the filing of a petition for the release of information regarding an adopted person's name by birth and the identity of the adopted person's biological parents and biological siblings pursuant to section 3107.41 of the Revised Code, all proceedings relative to the petition, the entry of an order relative to the petition, and all services required to be performed in connection with the petition. The probate court may use a reasonable portion of a fee charged under authority of this

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 coverage sold. 735
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(4) The amount of the fee, and the consumer's obligation to pay the fee, are not conditioned upon the occurrence of a future event or condition, such as the purchase, cancellation, lapse, declination, or nonrenewal of insurance. 737
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(5) The agent discloses to the consumer that the fee is being charged by the agent and not by the insurance company, that neither state law nor the insurance company requires the agent to charge the fee, and that the fee is not refundable. 741
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(6) The consumer consents to the fee. 745

(7) The agent, in charging the fee, does not discriminate on the basis of race, sex, national origin, religion, disability, health status, age, marital status, military status as defined in section 4112.01 of the Revised Code, or geographic location, and does not unfairly discriminate between persons of essentially the same class and of essentially the same hazard or expectation of life. 746
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(B) A fee may not be charged for taking or submitting an initial application for coverage with any one insurer or different programs with the same insurer, or processing a change to an existing policy, a cancellation, a claim, or a renewal, in connection with any of the following personal lines policies: 753
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(1) Private passenger automobile; 758

(2) Homeowners, including coverage for tenants or condominium owners, owner-occupied fire or dwelling property coverage, personal umbrella liability, or any other personal lines-related coverage whether sold as a separate policy or as an endorsement to another personal lines policy; 759
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(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 agent may charge a fee for agent services in connection with a policy issued on a no-commission basis, if the agent provides the consumer with prior disclosure of the fee and of the services to be provided.	768 769 770 771 772
(D) In the event of a dispute between an agent and a consumer regarding any disclosure required by this section, the agent has the burden of proving that the disclosure was made.	773 774 775
(E)(1) No person shall fail to comply with this section.	776
(2) Whoever violates division (E)(1) of this section is deemed to have engaged in an unfair and deceptive act or practice in the business of insurance under sections 3901.19 to 3901.26 of the Revised Code.	777 778 779 780
(F) This section does not apply with respect to any expense fee charged by a surety bail bond agent to cover the costs incurred by the surety bail bond agent in executing the bail bond.	781 782 783
Sec. 4112.01. (A) As used in this chapter:	784
(1) "Person" includes one or more individuals, partnerships, associations, organizations, corporations, legal representatives, trustees, trustees in bankruptcy, receivers, and other organized groups of persons. "Person" also includes, but is not limited to, any owner, lessor, assignor, builder, manager, broker, salesperson, appraiser, agent, employee, lending institution, and the state and all political subdivisions, authorities, agencies, boards, and commissions of the state.	785 786 787 788 789 790 791 792
(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, <u>military status</u> , 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, <u>military status</u> , 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, <u>military status</u> , 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, <u>military status</u> , 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
<u>military status</u> , 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, <u>military status</u> , 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

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Committee**

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

**As Reported by the House Infrastructure, Homeland Security and Veterans Affairs
Committee**

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, <u>military status</u> , 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
<u>military status</u> , 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, <u>military status</u> , 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 housing accommodations after they are sold, rented, or made available;	1133 1134 1135
(c) Any individual associated with the person described in division (H)(15)(b) of this section.	1136 1137
(16) Discriminate in the terms, conditions, or privileges of the sale or rental of housing accommodations to any person or in the provision of services or facilities to any person in connection with the housing accommodations because of a disability of any of the following:	1138 1139 1140 1141 1142
(a) That person;	1143
(b) A person residing in or intending to reside in the housing accommodations after they are sold, rented, or made available;	1144 1145 1146
(c) Any individual associated with the person described in division (H)(16)(b) of this section.	1147 1148
(17) Except as otherwise provided in division (H)(17) of this section, make an inquiry to determine whether an applicant for the sale or rental of housing accommodations, a person residing in or intending to reside in the housing accommodations after they are sold, rented, or made available, or any individual associated with that person has a disability, or make an inquiry to determine the nature or severity of a disability of the applicant or such a person or individual. The following inquiries may be made of all applicants for the sale or rental of housing accommodations, regardless of whether they have disabilities:	1149 1150 1151 1152 1153 1154 1155 1156 1157 1158
(a) An inquiry into an applicant's ability to meet the requirements of ownership or tenancy;	1159 1160
(b) An inquiry to determine whether an applicant is qualified for housing accommodations available only to persons with	1161 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	1308
construed to require a person with a disability to be employed or	1309
trained under circumstances that would significantly increase the	1310
occupational hazards affecting either the person with a	1311
disability, other employees, the general public, or the facilities	1312
in which the work is to be performed, or to require the employment	1313
or training of a person with a disability in a job that requires	1314
the person with a disability routinely to undertake any task, the	1315
performance of which is substantially and inherently impaired by	1316
the person's disability.	1317
(M) Nothing in divisions (H)(1) to (18) of this section shall	1318

be construed to require any person selling or renting property to 1319
modify the property in any way or to exercise a higher degree of 1320
care for a person with a disability, to relieve any person with a 1321
disability of any obligation generally imposed on all persons 1322
regardless of disability in a written lease, rental agreement, or 1323
contract of purchase or sale, or to forbid distinctions based on 1324
the inability to fulfill the terms and conditions, including 1325
financial obligations, of the lease, agreement, or contract. 1326

(N) An aggrieved individual may enforce the individual's 1327
rights relative to discrimination on the basis of age as provided 1328
for in this section by instituting a civil action, within one 1329
hundred eighty days after the alleged unlawful discriminatory 1330
practice occurred, in any court with jurisdiction for any legal or 1331
equitable relief that will effectuate the individual's rights. 1332

A person who files a civil action under this division is 1333
barred, with respect to the practices complained of, from 1334
instituting a civil action under section 4112.14 of the Revised 1335
Code and from filing a charge with the commission under section 1336
4112.05 of the Revised Code. 1337

(O) With regard to age, it shall not be an unlawful 1338
discriminatory practice and it shall not constitute a violation of 1339
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 alcohol or not be engaged in the illegal use of any controlled substance at the workplace;

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

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

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

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

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

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

(1) "Credit" means the right granted by a creditor to a person to defer payment of a debt, to incur debt and defer its

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 1589
court in which a civil action under this section is brought may 1590
appoint an attorney for the plaintiff and may authorize the 1591
commencement of a civil action upon proper showing without the 1592
payment of costs. If the court finds that an unlawful 1593
discriminatory practice prohibited by this section occurred or is 1594
about to occur, the court may grant relief that it considers 1595
appropriate, including a permanent or temporary injunction, 1596
temporary restraining order, or other order, and may award to the 1597
plaintiff compensatory and punitive damages of not less than one 1598

hundred dollars, together with attorney's fees and court costs. 1599

(E) Nothing contained in this section shall bar a creditor 1600
from reviewing an application for credit on the basis of 1601
established criteria used in the normal course of business for the 1602
determination of the credit worthiness of the individual applicant 1603
for credit, including the credit history of the applicant. 1604

Sec. 4112.023. The decision of *Fisher v. Peters*, 249 F.3d 433 1605
(6th Cir. 2001), which held that if a person's civilian job is 1606
inherently military, the person must pursue military, rather than 1607
civilian, channels when pursuing employment discrimination claims, 1608
shall be applied when construing the prohibitions contained in 1609
this chapter against discrimination on the basis of a person's 1610
military status. 1611

Sec. 4112.04. (A) The commission shall do all of the 1612
following: 1613

(1) Establish and maintain a principal office in the city of 1614
Columbus and any other offices within the state that it considers 1615
necessary; 1616

(2) Appoint an executive director who shall serve at the 1617
pleasure of the commission and be its principal administrative 1618
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

**As Reported by the House Infrastructure, Homeland Security and Veterans Affairs
Committee**

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 signature of a party to a listing or other agreement involved in a real estate transaction shall furnish a copy of the listing or other agreement to the party immediately after obtaining the party's signature. Every broker's office shall prominently display in the same immediate area as licenses are displayed a statement that it is illegal to discriminate against any person because of race, color, religion, sex, familial status as defined in section 4112.01 of the Revised Code, national origin, military status as defined in that section, disability as defined in that section, or ancestry in the sale or rental of housing or residential lots, in advertising the sale or rental of housing, in the financing of housing, or in the provision of real estate brokerage services and that blockbusting also is illegal. The statement shall bear the United States department of housing and urban development equal housing logo, shall contain the information that the broker and the broker's salespersons are licensed by the division of real estate and professional licensing and that the division can assist with any consumer complaints or inquiries, and shall explain the provisions of section 4735.12 of the Revised Code. The statement shall provide the division's address and telephone number. The Ohio real estate commission shall provide by rule for the wording and size of the statement. The pamphlet required under section 4735.03 of the Revised Code shall contain the same statement that is required on the statement displayed as provided in this section and shall be made available by real estate brokers and salespersons to their clients. The commission shall provide the wording and size of the pamphlet.

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

(1) An expiration date;

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

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

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

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

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

Sec. 5747.01. Except as otherwise expressly provided or clearly appearing from the context, any term used in this chapter that is not otherwise defined in this section has the same meaning as when used in a comparable context in the laws of the United States relating to federal income taxes or if not used in a comparable context in those laws, has the same meaning as in section 5733.40 of the Revised Code. Any reference in this chapter to the Internal Revenue Code includes other laws of the United

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 situated 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 2499
income and not otherwise allowable as a deduction or exclusion in 2500
computing federal or Ohio adjusted gross income for the taxable 2501
year, military pay and allowances received by the taxpayer during 2502

the taxable year for active duty service in the United States 2503
army, air force, navy, marine corps, or coast guard or reserve 2504
components thereof or the national guard. The deduction may not be 2505
claimed for military pay and allowances received by the taxpayer 2506
while the taxpayer is stationed in this state. 2507

(25) Deduct, to the extent not otherwise allowable as a 2508
deduction or exclusion in computing federal or Ohio adjusted gross 2509
income for the taxable year and not otherwise compensated for by 2510
any other source, the amount of qualified organ donation expenses 2511
incurred by the taxpayer during the taxable year, not to exceed 2512
ten thousand dollars. A taxpayer may deduct qualified organ 2513
donation expenses only once for all taxable years beginning with 2514
taxable years beginning in 2007. 2515

For the purposes of division (A)(25) of this section: 2516

(a) "Human organ" means all or any portion of a human liver, 2517
pancreas, kidney, intestine, or lung, and any portion of human 2518
bone marrow. 2519

(b) "Qualified organ donation expenses" means travel 2520
expenses, lodging expenses, and wages and salary forgone by a 2521
taxpayer in connection with the taxpayer's donation, while living, 2522
of one or more of the taxpayer's human organs to another human 2523
being. 2524

(26) Deduct, to the extent not otherwise deducted or excluded 2525
in computing federal or Ohio adjusted gross income for the taxable 2526
year, amounts received by the taxpayer as retired military 2527
personnel pay for service in the United States army, navy, air 2528
force, coast guard, or marine corps or reserve components thereof 2529
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. Any 2532
amount deducted under division (A)(26) of this section is not 2533

included in the taxpayer's adjusted gross income for the purposes 2534
of section 5747.055 of the Revised Code. No amount may be deducted 2535
under division (A)(26) of this section on the basis of which a 2536
credit was claimed under section 5747.055 of the Revised Code. 2537

2538

(B) "Business income" means income, including gain or loss, 2539
arising from transactions, activities, and sources in the regular 2540
course of a trade or business and includes income, gain, or loss 2541
from real property, tangible property, and intangible property if 2542
the acquisition, rental, management, and disposition of the 2543
property constitute integral parts of the regular course of a 2544
trade or business operation. "Business income" includes income, 2545
including gain or loss, from a partial or complete liquidation of 2546
a business, including, but not limited to, gain or loss from the 2547
sale or other disposition of goodwill. 2548

(C) "Nonbusiness income" means all income other than business 2549
income and may include, but is not limited to, compensation, rents 2550
and royalties from real or tangible personal property, capital 2551
gains, interest, dividends and distributions, patent or copyright 2552
royalties, or lottery winnings, prizes, and awards. 2553

(D) "Compensation" means any form of remuneration paid to an 2554
employee for personal services. 2555

(E) "Fiduciary" means a guardian, trustee, executor, 2556
administrator, receiver, conservator, or any other person acting 2557
in any fiduciary capacity for any individual, trust, or estate. 2558

(F) "Fiscal year" means an accounting period of twelve months 2559
ending on the last day of any month other than December. 2560

(G) "Individual" means any natural person. 2561

(H) "Internal Revenue Code" means the "Internal Revenue Code 2562
of 1986," 100 Stat. 2085, 26 U.S.C.A. 1, as amended. 2563

(I) "Resident" means any of the following, provided that 2564
division (I)(3) of this section applies only to taxable years of a 2565
trust beginning in 2002 or thereafter: 2566

(1) An individual who is domiciled in this state, subject to 2567
section 5747.24 of the Revised Code; 2568

(2) The estate of a decedent who at the time of death was 2569
domiciled in this state. The domicile tests of section 5747.24 of 2570
the Revised Code are not controlling for purposes of division 2571
(I)(2) of this section. 2572

(3) A trust that, in whole or part, resides in this state. If 2573
only part of a trust resides in this state, the trust is a 2574
resident only with respect to that part. 2575

For the purposes of division (I)(3) of this section: 2576

(a) A trust resides in this state for the trust's current 2577
taxable year to the extent, as described in division (I)(3)(d) of 2578
this section, that the trust consists directly or indirectly, in 2579
whole or in part, of assets, net of any related liabilities, that 2580
were transferred, or caused to be transferred, directly or 2581
indirectly, to the trust by any of the following: 2582

(i) A person, a court, or a governmental entity or 2583
instrumentality on account of the death of a decedent, but only if 2584
the trust is described in division (I)(3)(e)(i) or (ii) of this 2585
section; 2586

(ii) A person who was domiciled in this state for the 2587
purposes of this chapter when the person directly or indirectly 2588
transferred assets to an irrevocable trust, but only if at least 2589
one of the trust's qualifying beneficiaries is domiciled in this 2590
state for the purposes of this chapter during all or some portion 2591
of the trust's current taxable year; 2592

(iii) A person who was domiciled in this state for the 2593

purposes of this chapter when the trust document or instrument or 2594
part of the trust document or instrument became irrevocable, but 2595
only if at least one of the trust's qualifying beneficiaries is a 2596
resident domiciled in this state for the purposes of this chapter 2597
during all or some portion of the trust's current taxable year. If 2598
a trust document or instrument became irrevocable upon the death 2599
of a person who at the time of death was domiciled in this state 2600
for purposes of this chapter, that person is a person described in 2601
division (I)(3)(a)(iii) of this section. 2602

(b) A trust is irrevocable to the extent that the transferor 2603
is not considered to be the owner of the net assets of the trust 2604
under sections 671 to 678 of the Internal Revenue Code. 2605

(c) With respect to a trust other than a charitable lead 2606
trust, "qualifying beneficiary" has the same meaning as "potential 2607
current beneficiary" as defined in section 1361(e)(2) of the 2608
Internal Revenue Code, and with respect to a charitable lead trust 2609
"qualifying beneficiary" is any current, future, or contingent 2610
beneficiary, but with respect to any trust "qualifying 2611
beneficiary" excludes a person or a governmental entity or 2612
instrumentality to any of which a contribution would qualify for 2613
the charitable deduction under section 170 of the Internal Revenue 2614
Code. 2615

(d) For the purposes of division (I)(3)(a) of this section, 2616
the extent to which a trust consists directly or indirectly, in 2617
whole or in part, of assets, net of any related liabilities, that 2618
were transferred directly or indirectly, in whole or part, to the 2619
trust by any of the sources enumerated in that division shall be 2620
ascertained by multiplying the fair market value of the trust's 2621
assets, net of related liabilities, by the qualifying ratio, which 2622
shall be computed as follows: 2623

(i) The first time the trust receives assets, the numerator 2624
of the qualifying ratio is the fair market value of those assets 2625

at that time, net of any related liabilities, from sources 2626
enumerated in division (I)(3)(a) of this section. The denominator 2627
of the qualifying ratio is the fair market value of all the 2628
trust's assets at that time, net of any related liabilities. 2629

(ii) Each subsequent time the trust receives assets, a 2630
revised qualifying ratio shall be computed. The numerator of the 2631
revised qualifying ratio is the sum of (1) the fair market value 2632
of the trust's assets immediately prior to the subsequent 2633
transfer, net of any related liabilities, multiplied by the 2634
qualifying ratio last computed without regard to the subsequent 2635
transfer, and (2) the fair market value of the subsequently 2636
transferred assets at the time transferred, net of any related 2637
liabilities, from sources enumerated in division (I)(3)(a) of this 2638
section. The denominator of the revised qualifying ratio is the 2639
fair market value of all the trust's assets immediately after the 2640
subsequent transfer, net of any related liabilities. 2641

(iii) Whether a transfer to the trust is by or from any of 2642
the sources enumerated in division (I)(3)(a) of this section shall 2643
be ascertained without regard to the domicile of the trust's 2644
beneficiaries. 2645

(e) For the purposes of division (I)(3)(a)(i) of this 2646
section: 2647

(i) A trust is described in division (I)(3)(e)(i) of this 2648
section if the trust is a testamentary trust and the testator of 2649
that testamentary trust was domiciled in this state at the time of 2650
the testator's death for purposes of the taxes levied under 2651
Chapter 5731. of the Revised Code. 2652

(ii) A trust is described in division (I)(3)(e)(ii) of this 2653
section if the transfer is a qualifying transfer described in any 2654
of divisions (I)(3)(f)(i) to (vi) of this section, the trust is an 2655
irrevocable inter vivos trust, and at least one of the trust's 2656

qualifying beneficiaries is domiciled in this state for purposes 2657
of this chapter during all or some portion of the trust's current 2658
taxable year. 2659

(f) For the purposes of division (I)(3)(e)(ii) of this 2660
section, a "qualifying transfer" is a transfer of assets, net of 2661
any related liabilities, directly or indirectly to a trust, if the 2662
transfer is described in any of the following: 2663

(i) The transfer is made to a trust, created by the decedent 2664
before the decedent's death and while the decedent was domiciled 2665
in this state for the purposes of this chapter, and, prior to the 2666
death of the decedent, the trust became irrevocable while the 2667
decedent was domiciled in this state for the purposes of this 2668
chapter. 2669

(ii) The transfer is made to a trust to which the decedent, 2670
prior to the decedent's death, had directly or indirectly 2671
transferred assets, net of any related liabilities, while the 2672
decedent was domiciled in this state for the purposes of this 2673
chapter, and prior to the death of the decedent the trust became 2674
irrevocable while the decedent was domiciled in this state for the 2675
purposes of this chapter. 2676

(iii) The transfer is made on account of a contractual 2677
relationship existing directly or indirectly between the 2678
transferor and either the decedent or the estate of the decedent 2679
at any time prior to the date of the decedent's death, and the 2680
decedent was domiciled in this state at the time of death for 2681
purposes of the taxes levied under Chapter 5731. of the Revised 2682
Code. 2683

(iv) The transfer is made to a trust on account of a 2684
contractual relationship existing directly or indirectly between 2685
the transferor and another person who at the time of the 2686
decedent's death was domiciled in this state for purposes of this 2687

chapter.	2688
(v) The transfer is made to a trust on account of the will of a testator.	2689 2690
(vi) The transfer is made to a trust created by or caused to be created by a court, and the trust was directly or indirectly created in connection with or as a result of the death of an individual who, for purposes of the taxes levied under Chapter 5731. of the Revised Code, was domiciled in this state at the time of the individual's death.	2691 2692 2693 2694 2695 2696
(g) The tax commissioner may adopt rules to ascertain the part of a trust residing in this state.	2697 2698
(J) "Nonresident" means an individual or estate that is not a resident. An individual who is a resident for only part of a taxable year is a nonresident for the remainder of that taxable year.	2699 2700 2701 2702
(K) "Pass-through entity" has the same meaning as in section 5733.04 of the Revised Code.	2703 2704
(L) "Return" means the notifications and reports required to be filed pursuant to this chapter for the purpose of reporting the tax due and includes declarations of estimated tax when so required.	2705 2706 2707 2708
(M) "Taxable year" means the calendar year or the taxpayer's fiscal year ending during the calendar year, or fractional part thereof, upon which the adjusted gross income is calculated pursuant to this chapter.	2709 2710 2711 2712
(N) "Taxpayer" means any person subject to the tax imposed by section 5747.02 of the Revised Code or any pass-through entity that makes the election under division (D) of section 5747.08 of the Revised Code.	2713 2714 2715 2716
(O) "Dependents" means dependents as defined in the Internal	2717

Revenue Code and as claimed in the taxpayer's federal income tax 2718
return for the taxable year or which the taxpayer would have been 2719
permitted to claim had the taxpayer filed a federal income tax 2720
return. 2721

(P) "Principal county of employment" means, in the case of a 2722
nonresident, the county within the state in which a taxpayer 2723
performs services for an employer or, if those services are 2724
performed in more than one county, the county in which the major 2725
portion of the services are performed. 2726

(Q) As used in sections 5747.50 to 5747.55 of the Revised 2727
Code: 2728

(1) "Subdivision" means any county, municipal corporation, 2729
park district, or township. 2730

(2) "Essential local government purposes" includes all 2731
functions that any subdivision is required by general law to 2732
exercise, including like functions that are exercised under a 2733
charter adopted pursuant to the Ohio Constitution. 2734

(R) "Overpayment" means any amount already paid that exceeds 2735
the figure determined to be the correct amount of the tax. 2736

(S) "Taxable income" or "Ohio taxable income" applies only to 2737
estates and trusts, and means federal taxable income, as defined 2738
and used in the Internal Revenue Code, adjusted as follows: 2739

(1) Add interest or dividends, net of ordinary, necessary, 2740
and reasonable expenses not deducted in computing federal taxable 2741
income, on obligations or securities of any state or of any 2742
political subdivision or authority of any state, other than this 2743
state and its subdivisions and authorities, but only to the extent 2744
that such net amount is not otherwise includible in Ohio taxable 2745
income and is described in either division (S)(1)(a) or (b) of 2746
this section: 2747

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

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

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

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

(4) Deduct interest or dividends, net of related expenses deducted in computing federal taxable income, on obligations of the United States and its territories and possessions or of any authority, commission, or instrumentality of the United States to the extent that the interest or dividends are exempt from state taxes under the laws of the United States, but only to the extent that such amount is included in federal taxable income and is described in either division (S)(1)(a) or (b) of this section;

(5) Deduct the amount of wages and salaries, if any, not otherwise allowable as a deduction but that would have been allowable as a deduction in computing federal taxable income for the taxable year, had the targeted jobs credit allowed under sections 38, 51, and 52 of the Internal Revenue Code not been in effect, but only to the extent such amount relates either to income included in federal taxable income for the taxable year or

to income of the S portion of an electing small business trust for 2779
the taxable year; 2780

(6) Deduct any interest or interest equivalent, net of 2781
related expenses deducted in computing federal taxable income, on 2782
public obligations and purchase obligations, but only to the 2783
extent that such net amount relates either to income included in 2784
federal taxable income for the taxable year or to income of the S 2785
portion of an electing small business trust for the taxable year; 2786

(7) Add any loss or deduct any gain resulting from sale, 2787
exchange, or other disposition of public obligations to the extent 2788
that such loss has been deducted or such gain has been included in 2789
computing either federal taxable income or income of the S portion 2790
of an electing small business trust for the taxable year; 2791

(8) Except in the case of the final return of an estate, add 2792
any amount deducted by the taxpayer on both its Ohio estate tax 2793
return pursuant to section 5731.14 of the Revised Code, and on its 2794
federal income tax return in determining federal taxable income; 2795

(9)(a) Deduct any amount included in federal taxable income 2796
solely because the amount represents a reimbursement or refund of 2797
expenses that in a previous year the decedent had deducted as an 2798
itemized deduction pursuant to section 63 of the Internal Revenue 2799
Code and applicable treasury regulations. The deduction otherwise 2800
allowed under division (S)(9)(a) of this section shall be reduced 2801
to the extent the reimbursement is attributable to an amount the 2802
taxpayer or decedent deducted under this section in any taxable 2803
year. 2804

(b) Add any amount not otherwise included in Ohio taxable 2805
income for any taxable year to the extent that the amount is 2806
attributable to the recovery during the taxable year of any amount 2807
deducted or excluded in computing federal or Ohio taxable income 2808
in any taxable year, but only to the extent such amount has not 2809

been distributed to beneficiaries for the taxable year. 2810

(10) Deduct any portion of the deduction described in section 2811
1341(a)(2) of the Internal Revenue Code, for repaying previously 2812
reported income received under a claim of right, that meets both 2813
of the following requirements: 2814

(a) It is allowable for repayment of an item that was 2815
included in the taxpayer's taxable income or the decedent's 2816
adjusted gross income for a prior taxable year and did not qualify 2817
for a credit under division (A) or (B) of section 5747.05 of the 2818
Revised Code for that year. 2819

(b) It does not otherwise reduce the taxpayer's taxable 2820
income or the decedent's adjusted gross income for the current or 2821
any other taxable year. 2822

(11) Add any amount claimed as a credit under section 2823
5747.059 of the Revised Code to the extent that the amount 2824
satisfies either of the following: 2825

(a) The amount was deducted or excluded from the computation 2826
of the taxpayer's federal taxable income as required to be 2827
reported for the taxpayer's taxable year under the Internal 2828
Revenue Code; 2829

(b) The amount resulted in a reduction in the taxpayer's 2830
federal taxable income as required to be reported for any of the 2831
taxpayer's taxable years under the Internal Revenue Code. 2832

(12) Deduct any amount, net of related expenses deducted in 2833
computing federal taxable income, that a trust is required to 2834
report as farm income on its federal income tax return, but only 2835
if the assets of the trust include at least ten acres of land 2836
satisfying the definition of "land devoted exclusively to 2837
agricultural use" under section 5713.30 of the Revised Code, 2838
regardless of whether the land is valued for tax purposes as such 2839
land under sections 5713.30 to 5713.38 of the Revised Code. If the 2840

trust is a pass-through entity investor, section 5747.231 of the Revised Code applies in ascertaining if the trust is eligible to claim the deduction provided by division (S)(12) of this section in connection with the pass-through entity's farm income.

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

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

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

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

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

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

(W) "Pass-through entity investor" means any person who, during any portion of a taxable year of a pass-through entity, is

a partner, member, shareholder, or equity investor in that 2872
pass-through entity. 2873

(X) "Banking day" has the same meaning as in section 1304.01 2874
of the Revised Code. 2875

(Y) "Month" means a calendar month. 2876

(Z) "Quarter" means the first three months, the second three 2877
months, the third three months, or the last three months of the 2878
taxpayer's taxable year. 2879

(AA)(1) "Eligible institution" means a state university or 2880
state institution of higher education as defined in section 2881
3345.011 of the Revised Code, or a private, nonprofit college, 2882
university, or other post-secondary institution located in this 2883
state that possesses a certificate of authorization issued by the 2884
Ohio board of regents pursuant to Chapter 1713. of the Revised 2885
Code or a certificate of registration issued by the state board of 2886
career colleges and schools under Chapter 3332. of the Revised 2887
Code. 2888

(2) "Qualified tuition and fees" means tuition and fees 2889
imposed by an eligible institution as a condition of enrollment or 2890
attendance, not exceeding two thousand five hundred dollars in 2891
each of the individual's first two years of post-secondary 2892
education. If the individual is a part-time student, "qualified 2893
tuition and fees" includes tuition and fees paid for the academic 2894
equivalent of the first two years of post-secondary education 2895
during a maximum of five taxable years, not exceeding a total of 2896
five thousand dollars. "Qualified tuition and fees" does not 2897
include: 2898

(a) Expenses for any course or activity involving sports, 2899
games, or hobbies unless the course or activity is part of the 2900
individual's degree or diploma program; 2901

(b) The cost of books, room and board, student activity fees, 2902

athletic fees, insurance expenses, or other expenses unrelated to 2903
the individual's academic course of instruction; 2904

(c) Tuition, fees, or other expenses paid or reimbursed 2905
through an employer, scholarship, grant in aid, or other 2906
educational benefit program. 2907

(BB)(1) "Modified business income" means the business income 2908
included in a trust's Ohio taxable income after such taxable 2909
income is first reduced by the qualifying trust amount, if any. 2910

(2) "Qualifying trust amount" of a trust means capital gains 2911
and losses from the sale, exchange, or other disposition of equity 2912
or ownership interests in, or debt obligations of, a qualifying 2913
investee to the extent included in the trust's Ohio taxable 2914
income, but only if the following requirements are satisfied: 2915

(a) The book value of the qualifying investee's physical 2916
assets in this state and everywhere, as of the last day of the 2917
qualifying investee's fiscal or calendar year ending immediately 2918
prior to the date on which the trust recognizes the gain or loss, 2919
is available to the trust. 2920

(b) The requirements of section 5747.011 of the Revised Code 2921
are satisfied for the trust's taxable year in which the trust 2922
recognizes the gain or loss. 2923

Any gain or loss that is not a qualifying trust amount is 2924
modified business income, qualifying investment income, or 2925
modified nonbusiness income, as the case may be. 2926

(3) "Modified nonbusiness income" means a trust's Ohio 2927
taxable income other than modified business income, other than the 2928
qualifying trust amount, and other than qualifying investment 2929
income, as defined in section 5747.012 of the Revised Code, to the 2930
extent such qualifying investment income is not otherwise part of 2931
modified business income. 2932

(4) "Modified Ohio taxable income" applies only to trusts, 2933
and means the sum of the amounts described in divisions (BB)(4)(a) 2934
to (c) of this section: 2935

(a) The fraction, calculated under section 5747.013, and 2936
applying section 5747.231 of the Revised Code, multiplied by the 2937
sum of the following amounts: 2938

(i) The trust's modified business income; 2939

(ii) The trust's qualifying investment income, as defined in 2940
section 5747.012 of the Revised Code, but only to the extent the 2941
qualifying investment income does not otherwise constitute 2942
modified business income and does not otherwise constitute a 2943
qualifying trust amount. 2944

(b) The qualifying trust amount multiplied by a fraction, the 2945
numerator of which is the sum of the book value of the qualifying 2946
investee's physical assets in this state on the last day of the 2947
qualifying investee's fiscal or calendar year ending immediately 2948
prior to the day on which the trust recognizes the qualifying 2949
trust amount, and the denominator of which is the sum of the book 2950
value of the qualifying investee's total physical assets 2951
everywhere on the last day of the qualifying investee's fiscal or 2952
calendar year ending immediately prior to the day on which the 2953
trust recognizes the qualifying trust amount. If, for a taxable 2954
year, the trust recognizes a qualifying trust amount with respect 2955
to more than one qualifying investee, the amount described in 2956
division (BB)(4)(b) of this section shall equal the sum of the 2957
products so computed for each such qualifying investee. 2958

(c)(i) With respect to a trust or portion of a trust that is 2959
a resident as ascertained in accordance with division (I)(3)(d) of 2960
this section, its modified nonbusiness income. 2961

(ii) With respect to a trust or portion of a trust that is 2962
not a resident as ascertained in accordance with division 2963

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

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

(5)(a) Except as set forth in division (BB)(5)(b) of this section, "qualifying investee" means a person in which a trust has an equity or ownership interest, or a person or unit of government the debt obligations of either of which are owned by a trust. For the purposes of division (BB)(2)(a) of this section and for the purpose of computing the fraction described in division (BB)(4)(b) of this section, all of the following apply:

(i) If the qualifying investee is a member of a qualifying controlled group on the last day of the qualifying investee's fiscal or calendar year ending immediately prior to the date on which the trust recognizes the gain or loss, then "qualifying

investee" includes all persons in the qualifying controlled group 2996
on such last day. 2997

(ii) If the qualifying investee, or if the qualifying 2998
investee and any members of the qualifying controlled group of 2999
which the qualifying investee is a member on the last day of the 3000
qualifying investee's fiscal or calendar year ending immediately 3001
prior to the date on which the trust recognizes the gain or loss, 3002
separately or cumulatively own, directly or indirectly, on the 3003
last day of the qualifying investee's fiscal or calendar year 3004
ending immediately prior to the date on which the trust recognizes 3005
the qualifying trust amount, more than fifty per cent of the 3006
equity of a pass-through entity, then the qualifying investee and 3007
the other members are deemed to own the proportionate share of the 3008
pass-through entity's physical assets which the pass-through 3009
entity directly or indirectly owns on the last day of the 3010
pass-through entity's calendar or fiscal year ending within or 3011
with the last day of the qualifying investee's fiscal or calendar 3012
year ending immediately prior to the date on which the trust 3013
recognizes the qualifying trust amount. 3014

(iii) For the purposes of division (BB)(5)(a)(iii) of this 3015
section, "upper level pass-through entity" means a pass-through 3016
entity directly or indirectly owning any equity of another 3017
pass-through entity, and "lower level pass-through entity" means 3018
that other pass-through entity. 3019

An upper level pass-through entity, whether or not it is also 3020
a qualifying investee, is deemed to own, on the last day of the 3021
upper level pass-through entity's calendar or fiscal year, the 3022
proportionate share of the lower level pass-through entity's 3023
physical assets that the lower level pass-through entity directly 3024
or indirectly owns on the last day of the lower level pass-through 3025
entity's calendar or fiscal year ending within or with the last 3026
day of the upper level pass-through entity's fiscal or calendar 3027

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

(b) With respect to a trust that is not a resident for the 3046
taxable year and with respect to a part of a trust that is not a 3047
resident for the taxable year, "qualifying investee" for that 3048
taxable year does not include a C corporation if both of the 3049
following apply: 3050

(i) During the taxable year the trust or part of the trust 3051
recognizes a gain or loss from the sale, exchange, or other 3052
disposition of equity or ownership interests in, or debt 3053
obligations of, the C corporation. 3054

(ii) Such gain or loss constitutes nonbusiness income. 3055

(6) "Available" means information is such that a person is 3056
able to learn of the information by the due date plus extensions, 3057
if any, for filing the return for the taxable year in which the 3058
trust recognizes the gain or loss. 3059

(CC) "Qualifying controlled group" has the same meaning as in section 5733.04 of the Revised Code. 3060
3061

(DD) "Related member" has the same meaning as in section 5733.042 of the Revised Code. 3062
3063

(EE)(1) For the purposes of division (EE) of this section: 3064

(a) "Qualifying person" means any person other than a qualifying corporation. 3065
3066

(b) "Qualifying corporation" means any person classified for federal income tax purposes as an association taxable as a corporation, except either of the following: 3067
3068
3069

(i) A corporation that has made an election under subchapter S, chapter one, subtitle A, of the Internal Revenue Code for its taxable year ending within, or on the last day of, the investor's taxable year; 3070
3071
3072
3073

(ii) A subsidiary that is wholly owned by any corporation that has made an election under subchapter S, chapter one, subtitle A of the Internal Revenue Code for its taxable year ending within, or on the last day of, the investor's taxable year. 3074
3075
3076
3077

(2) For the purposes of this chapter, unless expressly stated otherwise, no qualifying person indirectly owns any asset directly or indirectly owned by any qualifying corporation. 3078
3079
3080

(FF) For purposes of this chapter and Chapter 5751. of the Revised Code: 3081
3082

(1) "Trust" does not include a qualified pre-income tax trust. 3083
3084

(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. 3085
3086
3087

(3) A "qualifying pre-income tax trust election" is an election by a pre-income tax trust to subject to the tax imposed 3088
3089

by section 5751.02 of the Revised Code the pre-income tax trust 3090
and all pass-through entities of which the trust owns or controls, 3091
directly, indirectly, or constructively through related interests, 3092
five per cent or more of the ownership or equity interests. The 3093
trustee shall notify the tax commissioner in writing of the 3094
election on or before April 15, 2006. The election, if timely 3095
made, shall be effective on and after January 1, 2006, and shall 3096
apply for all tax periods and tax years until revoked by the 3097
trustee of the trust. 3098

(4) A "pre-income tax trust" is a trust that satisfies all of 3099
the following requirements: 3100

(a) The document or instrument creating the trust was 3101
executed by the grantor before January 1, 1972; 3102

(b) The trust became irrevocable upon the creation of the 3103
trust; and 3104

(c) The grantor was domiciled in this state at the time the 3105
trust was created. 3106

Sec. 5903.10. Any holder of an expired license or certificate 3107
from this state or any political subdivision or agency of the 3108
state to practice a trade or profession, whose license or 3109
certificate was not renewed because of ~~his~~ the holder's service in 3110
the armed forces of the United States, or in the national guard or 3111
in a reserve component, shall, upon presentation of satisfactory 3112
evidence of honorable discharge or separation under honorable 3113
conditions therefrom within six months of such discharge or 3114
separation, be granted a renewal of said license or certificate by 3115
the issuing board or authority at the usual cost without penalty 3116
and without re-examination if not otherwise disqualified because 3117
of mental or physical disability. 3118

Sec. 5903.12. (A) As used in this section: 3119

(1) "Continuing education" means continuing education 3120
required of a licensee by law and includes, but is not limited to, 3121
the continuing education required of licensees under sections 3122
3737.881, 3781.10, 4701.11, 4715.141, 4715.25, 4717.09, 4723.24, 3123
4725.16, 4725.51, 4730.14, 4730.49, 4731.281, 4734.25, 4735.141, 3124
4736.11, 4741.16, 4741.19, 4751.07, 4755.63, 4757.33, 4759.06, 3125
4761.06, and 4763.07 of the Revised Code. 3126

(2) "License" means a license, certificate, permit, or other 3127
authorization issued or conferred by a licensing agency under 3128
which a licensee may engage in a profession, occupation, or 3129
occupational activity. 3130

(3) "Licensee" means a person to whom all of the following 3131
apply: 3132

(a) The person has been issued a license by a licensing 3133
agency. 3134

(b) The person is a member of the Ohio national guard, the 3135
Ohio military reserve, the Ohio naval militia, or a reserve 3136
component of the armed forces of the United States. 3137

(c) The person has been called to active duty, whether inside 3138
or outside the United States, because of an executive order issued 3139
by the president of the United States or an act of congress, or 3140
upon the order of the governor, for a period in excess of 3141
thirty-one days. 3142

(4) "Licensing agency" means any state department, division, 3143
board, commission, agency, or other state governmental unit 3144
authorized by the Revised Code to issue a license. 3145

(5) "Reporting period" means the period of time during which 3146
a licensee must complete the number of hours of continuing 3147
education required of the licensee by law. 3148

(B) Each licensing agency, upon receiving an application from 3149

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one of its licensees that is accompanied by proper documentation 3150
 certifying that the licensee has been called to active duty as 3151
 described in division (A)(3)(c) of this section during the current 3152
 or a prior reporting period and certifying the length of that 3153
 active duty, shall extend the current reporting period by an 3154
 amount of time equal to the total number of months that the 3155
 licensee spent on active duty during the current reporting period. 3156
 For purposes of this division, any portion of a month served on 3157
 active duty shall be considered one full month. 3158

Sec. 5903.121. A "licensing agency," as defined in section 3159
 5903.12 of the Revised Code, shall consider relevant education, 3160
 training, or service completed by a licensee as a member of the 3161
 armed forces of the United States or reserve components thereof, 3162
 the Ohio national guard, the Ohio military reserve, or the Ohio 3163
 naval militia in determining whether a licensee has fulfilled 3164
 required continuing education. 3165

Section 2. That existing sections 124.93, 125.111, 153.59, 3166
 153.591, 176.04, 176.06, 717.01, 1751.18, 2101.16, 2927.03, 3167
 3905.55, 4112.01, 4112.02, 4112.021, 4112.04, 4112.05, 4112.08, 3168
 4117.19, 4503.571, 4735.16, 4735.55, 5747.01, 5903.10, and 5903.12 3169
 of the Revised Code are hereby repealed. 3170

Section 3. The amendment by this act of section 2101.16 of 3171
 the Revised Code and the enactment of this act by section 2101.164 3172
 of the Revised Code apply to the estates of decedents who die on 3173
 or after the effective date of this act. 3174

Section 4. The amendment by this act of section 5747.01 of 3175
 the Revised Code applies to taxable years beginning on or after 3176
 January 1, 2008. 3177