

As Introduced

**127th General Assembly
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H. B. No. 519

Representative Williams, S.

**Cosponsors: Representatives Dyer, Hagan, R., Szollosi, Boyd, Mallory,
Luckie**

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A B I L L

To amend sections 109.57, 5733.01, 5733.98, and 1
5751.98 and to enact sections 124.1311, 3313.88, 2
3321.30, 5733.54, 5747.124, and 5751.54 of the 3
Revised Code to require parents of students 4
enrolled in school districts to perform volunteer 5
service for the district, to grant state employees 6
paid leave to participate in a child's educational 7
activities, to allow a nonrefundable credit 8
against the corporate franchise or commercial 9
activity tax for employer-paid leave enabling 10
employees to participate in school-related 11
activities, and to require school districts to 12
establish mentoring programs for students. 13

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

Section 1. That sections 109.57, 5733.01, 5733.98, and 14
5751.98 be amended and sections 124.1311, 3313.88, 3321.30, 15
5733.54, 5747.124, and 5751.54 of the Revised Code be enacted to 16
read as follows: 17

Sec. 109.57. (A)(1) The superintendent of the bureau of 18

criminal identification and investigation shall procure from 19
wherever procurable and file for record photographs, pictures, 20
descriptions, fingerprints, measurements, and other information 21
that may be pertinent of all persons who have been convicted of 22
committing within this state a felony, any crime constituting a 23
misdemeanor on the first offense and a felony on subsequent 24
offenses, or any misdemeanor described in division (A)(1)(a) or 25
(A)(10)(a) of section 109.572 of the Revised Code, of all children 26
under eighteen years of age who have been adjudicated delinquent 27
children for committing within this state an act that would be a 28
felony or an offense of violence if committed by an adult or who 29
have been convicted of or pleaded guilty to committing within this 30
state a felony or an offense of violence, and of all well-known 31
and habitual criminals. The person in charge of any county, 32
multicounty, municipal, municipal-county, or multicounty-municipal 33
jail or workhouse, community-based correctional facility, halfway 34
house, alternative residential facility, or state correctional 35
institution and the person in charge of any state institution 36
having custody of a person suspected of having committed a felony, 37
any crime constituting a misdemeanor on the first offense and a 38
felony on subsequent offenses, or any misdemeanor described in 39
division (A)(1)(a) or (A)(10)(a) of section 109.572 of the Revised 40
Code or having custody of a child under eighteen years of age with 41
respect to whom there is probable cause to believe that the child 42
may have committed an act that would be a felony or an offense of 43
violence if committed by an adult shall furnish such material to 44
the superintendent of the bureau. Fingerprints, photographs, or 45
other descriptive information of a child who is under eighteen 46
years of age, has not been arrested or otherwise taken into 47
custody for committing an act that would be a felony or an offense 48
of violence if committed by an adult, has not been adjudicated a 49
delinquent child for committing an act that would be a felony or 50
an offense of violence if committed by an adult, has not been 51

convicted of or pleaded guilty to committing a felony or an 52
offense of violence, and is not a child with respect to whom there 53
is probable cause to believe that the child may have committed an 54
act that would be a felony or an offense of violence if committed 55
by an adult shall not be procured by the superintendent or 56
furnished by any person in charge of any county, multicounty, 57
municipal, municipal-county, or multicounty-municipal jail or 58
workhouse, community-based correctional facility, halfway house, 59
alternative residential facility, or state correctional 60
institution, except as authorized in section 2151.313 of the 61
Revised Code. 62

(2) Every clerk of a court of record in this state, other 63
than the supreme court or a court of appeals, shall send to the 64
superintendent of the bureau a weekly report containing a summary 65
of each case involving a felony, involving any crime constituting 66
a misdemeanor on the first offense and a felony on subsequent 67
offenses, involving a misdemeanor described in division (A)(1)(a) 68
or (A)(10)(a) of section 109.572 of the Revised Code, or involving 69
an adjudication in a case in which a child under eighteen years of 70
age was alleged to be a delinquent child for committing an act 71
that would be a felony or an offense of violence if committed by 72
an adult. The clerk of the court of common pleas shall include in 73
the report and summary the clerk sends under this division all 74
information described in divisions (A)(2)(a) to (f) of this 75
section regarding a case before the court of appeals that is 76
served by that clerk. The summary shall be written on the standard 77
forms furnished by the superintendent pursuant to division (B) of 78
this section and shall include the following information: 79

(a) The incident tracking number contained on the standard 80
forms furnished by the superintendent pursuant to division (B) of 81
this section; 82

(b) The style and number of the case; 83

(c) The date of arrest;	84
(d) The date that the person was convicted of or pleaded guilty to the offense, adjudicated a delinquent child for committing the act that would be a felony or an offense of violence if committed by an adult, found not guilty of the offense, or found not to be a delinquent child for committing an act that would be a felony or an offense of violence if committed by an adult, the date of an entry dismissing the charge, an entry declaring a mistrial of the offense in which the person is discharged, an entry finding that the person or child is not competent to stand trial, or an entry of a nolle prosequi, or the date of any other determination that constitutes final resolution of the case;	85 86 87 88 89 90 91 92 93 94 95 96
(e) A statement of the original charge with the section of the Revised Code that was alleged to be violated;	97 98
(f) If the person or child was convicted, pleaded guilty, or was adjudicated a delinquent child, the sentence or terms of probation imposed or any other disposition of the offender or the delinquent child.	99 100 101 102
If the offense involved the disarming of a law enforcement officer or an attempt to disarm a law enforcement officer, the clerk shall clearly state that fact in the summary, and the superintendent shall ensure that a clear statement of that fact is placed in the bureau's records.	103 104 105 106 107
(3) The superintendent shall cooperate with and assist sheriffs, chiefs of police, and other law enforcement officers in the establishment of a complete system of criminal identification and in obtaining fingerprints and other means of identification of all persons arrested on a charge of a felony, any crime constituting a misdemeanor on the first offense and a felony on subsequent offenses, or a misdemeanor described in division	108 109 110 111 112 113 114

(A)(1)(a) or (A)(10)(a) of section 109.572 of the Revised Code and 115
of all children under eighteen years of age arrested or otherwise 116
taken into custody for committing an act that would be a felony or 117
an offense of violence if committed by an adult. The 118
superintendent also shall file for record the fingerprint 119
impressions of all persons confined in a county, multicounty, 120
municipal, municipal-county, or multicounty-municipal jail or 121
workhouse, community-based correctional facility, halfway house, 122
alternative residential facility, or state correctional 123
institution for the violation of state laws and of all children 124
under eighteen years of age who are confined in a county, 125
multicounty, municipal, municipal-county, or multicounty-municipal 126
jail or workhouse, community-based correctional facility, halfway 127
house, alternative residential facility, or state correctional 128
institution or in any facility for delinquent children for 129
committing an act that would be a felony or an offense of violence 130
if committed by an adult, and any other information that the 131
superintendent may receive from law enforcement officials of the 132
state and its political subdivisions. 133

(4) The superintendent shall carry out Chapter 2950. of the 134
Revised Code with respect to the registration of persons who are 135
convicted of or plead guilty to a sexually oriented offense or a 136
child-victim oriented offense and with respect to all other duties 137
imposed on the bureau under that chapter. 138

(5) The bureau shall perform centralized recordkeeping 139
functions for criminal history records and services in this state 140
for purposes of the national crime prevention and privacy compact 141
set forth in section 109.571 of the Revised Code and is the 142
criminal history record repository as defined in that section for 143
purposes of that compact. The superintendent or the 144
superintendent's designee is the compact officer for purposes of 145
that compact and shall carry out the responsibilities of the 146

compact officer specified in that compact. 147

(B) The superintendent shall prepare and furnish to every 148
county, multicounty, municipal, municipal-county, or 149
multicounty-municipal jail or workhouse, community-based 150
correctional facility, halfway house, alternative residential 151
facility, or state correctional institution and to every clerk of 152
a court in this state specified in division (A)(2) of this section 153
standard forms for reporting the information required under 154
division (A) of this section. The standard forms that the 155
superintendent prepares pursuant to this division may be in a 156
tangible format, in an electronic format, or in both tangible 157
formats and electronic formats. 158

(C)(1) The superintendent may operate a center for 159
electronic, automated, or other data processing for the storage 160
and retrieval of information, data, and statistics pertaining to 161
criminals and to children under eighteen years of age who are 162
adjudicated delinquent children for committing an act that would 163
be a felony or an offense of violence if committed by an adult, 164
criminal activity, crime prevention, law enforcement, and criminal 165
justice, and may establish and operate a statewide communications 166
network to gather and disseminate information, data, and 167
statistics for the use of law enforcement agencies and for other 168
uses specified in this division. The superintendent may gather, 169
store, retrieve, and disseminate information, data, and statistics 170
that pertain to children who are under eighteen years of age and 171
that are gathered pursuant to sections 109.57 to 109.61 of the 172
Revised Code together with information, data, and statistics that 173
pertain to adults and that are gathered pursuant to those 174
sections. 175

(2) The superintendent or the superintendent's designee shall 176
gather information of the nature described in division (C)(1) of 177
this section that pertains to the offense and delinquency history 178

of a person who has been convicted of, pleaded guilty to, or been 179
adjudicated a delinquent child for committing a sexually oriented 180
offense or a child-victim oriented offense for inclusion in the 181
state registry of sex offenders and child-victim offenders 182
maintained pursuant to division (A)(1) of section 2950.13 of the 183
Revised Code and in the internet database operated pursuant to 184
division (A)(13) of that section and for possible inclusion in the 185
internet database operated pursuant to division (A)(11) of that 186
section. 187

(3) In addition to any other authorized use of information, 188
data, and statistics of the nature described in division (C)(1) of 189
this section, the superintendent or the superintendent's designee 190
may provide and exchange the information, data, and statistics 191
pursuant to the national crime prevention and privacy compact as 192
described in division (A)(5) of this section. 193

(D) The information and materials furnished to the 194
superintendent pursuant to division (A) of this section and 195
information and materials furnished to any board or person under 196
division (F) or (G) of this section are not public records under 197
section 149.43 of the Revised Code. The superintendent or the 198
superintendent's designee shall gather and retain information so 199
furnished under division (A) of this section that pertains to the 200
offense and delinquency history of a person who has been convicted 201
of, pleaded guilty to, or been adjudicated a delinquent child for 202
committing a sexually oriented offense or a child-victim oriented 203
offense for the purposes described in division (C)(2) of this 204
section. 205

(E) The attorney general shall adopt rules, in accordance 206
with Chapter 119. of the Revised Code, setting forth the procedure 207
by which a person may receive or release information gathered by 208
the superintendent pursuant to division (A) of this section. A 209
reasonable fee may be charged for this service. If a temporary 210

employment service submits a request for a determination of 211
whether a person the service plans to refer to an employment 212
position has been convicted of or pleaded guilty to an offense 213
listed in division (A)(1), (3), (4), (5), or (6) of section 214
109.572 of the Revised Code, the request shall be treated as a 215
single request and only one fee shall be charged. 216

(F)(1) As used in division (F)(2) of this section, "head 217
start agency" means an entity in this state that has been approved 218
to be an agency for purposes of subchapter II of the "Community 219
Economic Development Act," 95 Stat. 489 (1981), 42 U.S.C.A. 9831, 220
as amended. 221

(2)(a) In addition to or in conjunction with any request that 222
is required to be made under division (C)(2) of section 3313.88 or 223
section 109.572, 2151.86, 3301.32, 3301.541, 3319.39, 3319.391, 224
3327.10, 3701.881, 5104.012, 5104.013, 5123.081, 5126.28, 225
5126.281, or 5153.111 of the Revised Code, the board of education 226
of any school district; the director of mental retardation and 227
developmental disabilities; any county board of mental retardation 228
and developmental disabilities; any entity under contract with a 229
county board of mental retardation and developmental disabilities; 230
the chief administrator of any chartered nonpublic school; the 231
chief administrator of any home health agency; the chief 232
administrator of or person operating any child day-care center, 233
type A family day-care home, or type B family day-care home 234
licensed or certified under Chapter 5104. of the Revised Code; the 235
administrator of any type C family day-care home certified 236
pursuant to Section 1 of Sub. H.B. 62 of the 121st general 237
assembly or Section 5 of Am. Sub. S.B. 160 of the 121st general 238
assembly; the chief administrator of any head start agency; the 239
executive director of a public children services agency; or an 240
employer described in division (A)(2) of section 3319.391 or 241
division (J)(2) of section 3327.10 of the Revised Code may request 242

that the superintendent of the bureau investigate and determine, 243
with respect to any individual who has applied for employment in 244
any position after October 2, 1989, or any individual wishing to 245
apply for employment with a board of education may request, with 246
regard to the individual, whether the bureau has any information 247
gathered under division (A) of this section that pertains to that 248
individual. On receipt of the request, the superintendent shall 249
determine whether that information exists and, upon request of the 250
person, board, or entity requesting information, also shall 251
request from the federal bureau of investigation any criminal 252
records it has pertaining to that individual. The superintendent 253
or the superintendent's designee also may request criminal history 254
records from other states or the federal government pursuant to 255
the national crime prevention and privacy compact set forth in 256
section 109.571 of the Revised Code. Within thirty days of the 257
date that the superintendent receives a request, the 258
superintendent shall send to the board, entity, or person a report 259
of any information that the superintendent determines exists, 260
including information contained in records that have been sealed 261
under section 2953.32 of the Revised Code, and, within thirty days 262
of its receipt, shall send the board, entity, or person a report 263
of any information received from the federal bureau of 264
investigation, other than information the dissemination of which 265
is prohibited by federal law. 266

(b) When a board of education is required to receive 268
information under this section as a prerequisite to employment of 269
an individual pursuant to section 3319.39 of the Revised Code, it 270
may accept a certified copy of records that were issued by the 271
bureau of criminal identification and investigation and that are 272
presented by an individual applying for employment with the 273
district in lieu of requesting that information itself. In such a 274
case, the board shall accept the certified copy issued by the 275

bureau in order to make a photocopy of it for that individual's 276
employment application documents and shall return the certified 277
copy to the individual. In a case of that nature, a district only 278
shall accept a certified copy of records of that nature within one 279
year after the date of their issuance by the bureau. 280

(3) The state board of education may request, with respect to 281
any individual who has applied for employment after October 2, 282
1989, in any position with the state board or the department of 283
education, any information that a school district board of 284
education is authorized to request under division (F)(2) of this 285
section, and the superintendent of the bureau shall proceed as if 286
the request has been received from a school district board of 287
education under division (F)(2) of this section. 288

(4) When the superintendent of the bureau receives a request 289
for information under division (C)(1) of section 3313.88 or 290
section 3319.291 of the Revised Code, the superintendent shall 291
proceed as if the request has been received from a school district 292
board of education under division (F)(2) of this section. 293

(5) When a recipient of a classroom reading improvement grant 294
paid under section 3301.86 of the Revised Code requests, with 295
respect to any individual who applies to participate in providing 296
any program or service funded in whole or in part by the grant, 297
the information that a school district board of education is 298
authorized to request under division (F)(2)(a) of this section, 299
the superintendent of the bureau shall proceed as if the request 300
has been received from a school district board of education under 301
division (F)(2)(a) of this section. 302
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(G) In addition to or in conjunction with any request that is 304
required to be made under section 3701.881, 3712.09, 3721.121, or 305
3722.151 of the Revised Code with respect to an individual who has 306
applied for employment in a position that involves providing 307

direct care to an older adult, the chief administrator of a home 308
health agency, hospice care program, home licensed under Chapter 309
3721. of the Revised Code, adult day-care program operated 310
pursuant to rules adopted under section 3721.04 of the Revised 311
Code, or adult care facility may request that the superintendent 312
of the bureau investigate and determine, with respect to any 313
individual who has applied after January 27, 1997, for employment 314
in a position that does not involve providing direct care to an 315
older adult, whether the bureau has any information gathered under 316
division (A) of this section that pertains to that individual. 317

In addition to or in conjunction with any request that is 318
required to be made under section 173.27 of the Revised Code with 319
respect to an individual who has applied for employment in a 320
position that involves providing ombudsperson services to 321
residents of long-term care facilities or recipients of 322
community-based long-term care services, the state long-term care 323
ombudsperson, ombudsperson's designee, or director of health may 324
request that the superintendent investigate and determine, with 325
respect to any individual who has applied for employment in a 326
position that does not involve providing such ombudsperson 327
services, whether the bureau has any information gathered under 328
division (A) of this section that pertains to that applicant. 329

In addition to or in conjunction with any request that is 330
required to be made under section 173.394 of the Revised Code with 331
respect to an individual who has applied for employment in a 332
position that involves providing direct care to an individual, the 333
chief administrator of a community-based long-term care agency may 334
request that the superintendent investigate and determine, with 335
respect to any individual who has applied for employment in a 336
position that does not involve providing direct care, whether the 337
bureau has any information gathered under division (A) of this 338
section that pertains to that applicant. 339

On receipt of a request under this division, the 340
superintendent shall determine whether that information exists 341
and, on request of the individual requesting information, shall 342
also request from the federal bureau of investigation any criminal 343
records it has pertaining to the applicant. The superintendent or 344
the superintendent's designee also may request criminal history 345
records from other states or the federal government pursuant to 346
the national crime prevention and privacy compact set forth in 347
section 109.571 of the Revised Code. Within thirty days of the 348
date a request is received, the superintendent shall send to the 349
requester a report of any information determined to exist, 350
including information contained in records that have been sealed 351
under section 2953.32 of the Revised Code, and, within thirty days 352
of its receipt, shall send the requester a report of any 353
information received from the federal bureau of investigation, 354
other than information the dissemination of which is prohibited by 355
federal law. 356

(H) Information obtained by a government entity or person 357
under this section is confidential and shall not be released or 358
disseminated. 359

(I) The superintendent may charge a reasonable fee for 360
providing information or criminal records under division (F)(2) or 361
(G) of this section. 362

(J) As used in this section, "sexually oriented offense" and 363
"child-victim oriented offense" have the same meanings as in 364
section 2950.01 of the Revised Code. 365

Sec. 124.1311. (A) As used in this section: 366

(1) "Child" means a person who is enrolled in an elementary 367
or secondary school and who has any of the following relationships 368
to a state employee: 369

<u>(a) Natural child;</u>	370
<u>(b) Adopted child;</u>	371
<u>(c) Stepchild;</u>	372
<u>(d) Foster child;</u>	373
<u>(e) Grandchild;</u>	374
<u>(f) Ward of the state employee by virtue of the state</u>	375
<u>employee having been appointed the person's legal guardian or</u>	376
<u>custodian;</u>	377
<u>(g) Any other legal capacity where the state employee is</u>	378
<u>acting as parent for the child.</u>	379
<u>(2) "Educational activity" means an activity that is</u>	380
<u>sponsored by an elementary or secondary school and that includes,</u>	381
<u>but is not limited to, any of the following:</u>	382
<u>(a) A parent-teacher conference;</u>	383
<u>(b) Participation in school-sponsored tutoring;</u>	384
<u>(c) Participation in a school-sponsored volunteer program;</u>	385
<u>(d) A field trip;</u>	386
<u>(e) A classroom program;</u>	387
<u>(f) A school committee meeting;</u>	388
<u>(g) An academic competition;</u>	389
<u>(h) Assistance with an athletic, music, or theater program.</u>	390
<u>(B) Each state employee shall be granted up to sixteen hours</u>	391
<u>of leave with pay during each calendar year to use during those</u>	392
<u>hours when the employee is absent from work because of the</u>	393
<u>employee's participation in an educational activity of the</u>	394
<u>employee's child at the child's elementary or secondary school. An</u>	395
<u>appointing authority shall compensate a state employee who uses</u>	396
<u>the leave at the employee's regular rate of pay for those regular</u>	397

work hours during which the employee is absent from work. An 398
appointing authority shall make reasonable efforts to schedule the 399
leave in a manner that does not unduly disrupt the appointing 400
authority's operations. 401

Sec. 3313.88. (A) The board of education of each city, 402
exempted village, local, and joint vocational school district 403
shall adopt a policy establishing a mentoring program for 404
students. The board shall create a division of mentoring 405
consisting of a distinct unit of staff to implement the program. 406

(B) The board shall require all mentors participating in the 407
program to do both of the following: 408

(1) Satisfactorily complete a criminal records check in 409
accordance with division (C) of this section, notwithstanding 410
sections 109.574 to 109.577 of the Revised Code; 411

(2) Complete an annual training course developed by the 412
division of mentoring. 413

(C)(1) The director of the division of mentoring shall report 414
to the department of education the name and address of each person 415
applying to be a mentor. Except as provided in division (C)(2) of 416
this section, the department shall request the superintendent of 417
the bureau of criminal identification and investigation to conduct 418
a criminal records check of each person reported under this 419
division and to obtain any criminal records that the federal 420
bureau of investigation has on the person. For this purpose, the 421
department shall require each applicant to submit the form 422
prescribed by division (C)(1) of section 109.572 of the Revised 423
Code and the fingerprint impressions sheet prescribed by division 424
(C)(2) of that section and shall forward the completed form and 425
impression sheet to the superintendent of the bureau of criminal 426
identification and investigation at the time the department 427
requests the criminal records check. Upon receipt of a request, 428

the bureau shall conduct the criminal records check in accordance 429
with section 109.572 of the Revised Code as if the request had 430
been made under section 3319.39 of the Revised Code. The 431
department shall forward the results of the criminal records check 432
to the director of the division of mentoring. The cost of each 433
criminal records check requested under this division shall be paid 434
by the department. 435

(2) The board may elect to request the criminal records check 436
of any person applying to be a mentor rather than having the 437
department request the check on its behalf, if the director of the 438
division of mentoring notifies the department of that election. In 439
that case, the request for a criminal records check shall be made 440
to the superintendent of the bureau of criminal identification and 441
investigation in the manner prescribed in section 3319.39 of the 442
Revised Code, except that the director of the division of 443
mentoring shall request the check rather than the appointing or 444
hiring officer of the board. Upon receipt of the request, the 445
bureau shall conduct the criminal records check in accordance with 446
section 109.572 of the Revised Code as if the request had been 447
made under section 3319.39 of the Revised Code. The cost of each 448
criminal records check requested under this division shall be paid 449
by the district. 450

(3) Any person subject to a criminal records check under 451
division (C)(1) or (2) of this section who has been convicted of 452
or pleaded guilty to any offense described in division (B)(1) of 453
section 3319.39 of the Revised Code shall not be permitted to 454
mentor students. 455

Sec. 3321.30. (A) As used in this section, "parent" means 456
either of the natural or adoptive parents of a student, except 457
under the following conditions: 458

(1) When the marriage of the natural or adoptive parents of 459

the student has been terminated by a divorce, dissolution of 460
marriage, or annulment or the natural or adoptive parents of the 461
student are living separate and apart under a legal separation 462
decree and the court has issued an order allocating the parental 463
rights and responsibilities with respect to the student, "parent" 464
means the residential parent as designated by the court except 465
that "parent" means either parent when the court issues a shared 466
parenting decree. 467

(2) When a court has granted temporary or permanent custody 468
of the student to an individual or agency other than either of the 469
natural or adoptive parents of the student, "parent" means the 470
legal custodian of the child. 471

(3) When a court has appointed a guardian for the student, 472
"parent" means the guardian of the student. 473

(4) When the student is the subject of a power of attorney 474
executed under sections 3109.51 to 3109.62 of the Revised Code, 475
"parent" means the grandparent designated as attorney in fact 476
under the power of attorney. When the student is the subject of a 477
caretaker authorization affidavit executed under sections 3109.65 478
to 3109.73 of the Revised Code, "parent" means the grandparent 479
that executed the affidavit. 480

(B) The parent of each student enrolled in any of grades 481
kindergarten through twelve in a city, exempted village, or local 482
school district shall do both of the following: 483

(1) Prior to the opening date of each school year, attend an 484
orientation seminar described in division (D) of this section 485
conducted by the district; 486

(2) Perform at least thirteen hours of volunteer service for 487
the district each school year. However, if a student is enrolled 488
in a joint vocational school district, the student's parent may 489
perform any or all of that volunteer service for the joint 490

vocational district rather than for the city, exempted village, or 491
local district in which the student is also enrolled. 492

(C) In any situation in which a student has two parents who 493
share custody for the student, each parent may perform a portion 494
of the thirteen hours of volunteer service required by division 495
(B)(2) of this section, provided that the combined number of hours 496
of volunteer service performed by both parents equals at least 497
thirteen hours. 498

(D) Each school district, other than a joint vocational 499
school district, shall develop a three-hour orientation seminar 500
for parents of students enrolled in the district. The district 501
shall conduct the seminar prior to the opening date of each school 502
year at such times and places as necessary to accommodate all 503
parents, but not less than two times. Each seminar shall cover the 504
following topics: 505

(1) The district's expectations of parents during the school 506
year, including the duty to perform the volunteer service required 507
by division (B)(2) of this section and the consequences for 508
failure to perform that service under division (F) of this 509
section; 510

(2) Strategies for parents to help their children succeed in 511
school, including the importance of regular attendance and 512
managing homework; 513

(3) Opportunities for participation in school activities by 514
parents and students; 515

(4) Any other topics considered relevant by the district. 516

(E) Each school district board of education shall adopt a 517
policy describing volunteer activities in which parents may 518
participate to fulfill the service requirements of division (B)(2) 519
of this section. The volunteer activities may include tutoring, 520
participation on school or district committees, assistance with 521

extracurricular activities, chaperoning field trips, lunchroom or library assistance, clerical work, or any other activity that the board determines is necessary or useful for the district and that can be performed by a volunteer parent. 522
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(F) Not later than the thirtieth day of June of each school year, the superintendent of each school district shall report to the department of education the name and address of each parent who, in that school year, did not complete the requirements of division (B) of this section. The department shall impose a fine of one hundred dollars on each parent reported under this division who does not show good cause as to why the parent was unable to complete the requirements. The department shall send the parent written notification of the fine. The notification shall inform the parent of the following: 526
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(1) The amount of the fine, methods of payment, and the deadline for payment; 536
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(2) The procedures adopted under division (H) of this section for showing good cause as to why the parent was unable to complete the requirements; 538
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(3) That failure to pay the fine by the deadline will result in the amount of the fine being withheld from the parent's refund of paid state income taxes under section 5747.124 of the Revised Code. 541
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(G) Not later than the fifteenth day of January each year, the department shall report to the tax commissioner the name and address of each parent who failed to pay the fine imposed under division (F) of this section prior to the thirty-first day of December of the preceding year and did not show good cause as to why the parent was unable to complete the requirements of division (B) of this section. If a parent subsequently pays the fine, the department promptly shall notify the tax commissioner that the 545
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fine has been paid. 553

(H) The state board of education shall adopt rules 554
establishing procedures by which a parent may appeal the fine 555
imposed under division (F) of this section. The rules shall 556
require the department to waive the fine for any parent who shows 557
good cause as to why the parent was unable to complete the 558
requirements of division (B) of this section. 559

(I) The department shall use all funds collected under this 560
section or paid into the parental school participation fund 561
pursuant to section 5747.124 of the Revised Code to pay the costs 562
of the criminal records checks requested under section 3313.88 of 563
the Revised Code. If a school district elects under division 564
(C)(2) of section 3313.88 of the Revised Code to request criminal 565
records checks itself rather than having the department request 566
the checks on its behalf, the department shall reimburse the 567
district for the costs of the checks from those funds. If the 568
funds are insufficient to pay the costs of all criminal records 569
checks requested under section 3313.88 of the Revised Code, the 570
department shall reimburse all districts that elect to request the 571
criminal records checks under division (C)(2) of that section 572
prior to using the funds to pay the costs of the criminal records 573
checks requested by the department under division (C)(1) of that 574
section. 575

Sec. 5733.01. (A) The tax provided by this chapter for 576
domestic corporations shall be the amount charged against each 577
corporation organized for profit under the laws of this state and 578
each nonprofit corporation organized pursuant to Chapter 1729. of 579
the Revised Code, except as provided in sections 5733.09 and 580
5733.10 of the Revised Code, for the privilege of exercising its 581
franchise during the calendar year in which that amount is 582
payable, and the tax provided by this chapter for foreign 583

corporations shall be the amount charged against each corporation 584
organized for profit and each nonprofit corporation organized or 585
operating in the same or similar manner as nonprofit corporations 586
organized under Chapter 1729. of the Revised Code, under the laws 587
of any state or country other than this state, except as provided 588
in sections 5733.09 and 5733.10 of the Revised Code, for the 589
privilege of doing business in this state, owning or using a part 590
or all of its capital or property in this state, holding a 591
certificate of compliance with the laws of this state authorizing 592
it to do business in this state, or otherwise having nexus in or 593
with this state under the Constitution of the United States, 594
during the calendar year in which that amount is payable. 595

(B) A corporation is subject to the tax imposed by section 596
5733.06 of the Revised Code for each calendar year that it is so 597
organized, doing business, owning or using a part or all of its 598
capital or property, holding a certificate of compliance, or 599
otherwise having nexus in or with this state under the 600
Constitution of the United States, on the first day of January of 601
that calendar year. 602

(C) Any corporation subject to this chapter that is not 603
subject to the federal income tax shall file its returns and 604
compute its tax liability as required by this chapter in the same 605
manner as if that corporation were subject to the federal income 606
tax. 607

(D) For purposes of this chapter, a federally chartered 608
financial institution shall be deemed to be organized under the 609
laws of the state within which its principal office is located. 610

(E) For purposes of this chapter, any person, as defined in 611
section 5701.01 of the Revised Code, shall be treated as a 612
corporation if the person is classified for federal income tax 613
purposes as an association taxable as a corporation, and an equity 614
interest in the person shall be treated as capital stock of the 615

person. 616

(F) For the purposes of this chapter, "disregarded entity" 617
has the same meaning as in division (D) of section 5745.01 of the 618
Revised Code. 619

(1) A person's interest in a disregarded entity, whether held 620
directly or indirectly, shall be treated as the person's ownership 621
of the assets and liabilities of the disregarded entity, and the 622
income, including gain or loss, shall be included in the person's 623
net income under this chapter. 624

(2) Any sale, exchange, or other disposition of the person's 625
interest in the disregarded entity, whether held directly or 626
indirectly, shall be treated as a sale, exchange, or other 627
disposition of the person's share of the disregarded entity's 628
underlying assets or liabilities, and the gain or loss from such 629
sale, exchange, or disposition shall be included in the person's 630
net income under this chapter. 631

(3) The disregarded entity's payroll, property, and sales 632
factors shall be included in the person's factors. 633

(G) The tax a corporation is required to pay under this 634
chapter shall be as follows: 635

(1)(a) For financial institutions, the greater of the minimum 636
payment required under division (E) of section 5733.06 of the 637
Revised Code or the difference between all taxes charged the 638
financial institution under this chapter, without regard to 639
division (G)(2) of this section, less any credits allowable 640
against such tax. 641

(b) A corporation satisfying the description in division 642
(E)(5), (6), (7), (8), or (10) of section 5751.01 of the Revised 643
Code that is not a financial institution, insurance company, or 644
dealer in intangibles is subject to the taxes imposed under this 645
chapter as a corporation and not subject to tax as a financial 646

institution, and shall pay the greater of the minimum payment 647
required under division (E) of section 5733.06 of the Revised Code 648
or the difference between all the taxes charged under this 649
chapter, without regard to division (G)(2) of this section, less 650
any credits allowable against such tax. 651

(2) For all corporations other than those persons described 652
in division (G)(1)(a) or (b) of this section, the amount under 653
division (G)(2)(a) of this section applicable to the tax year 654
specified less the amount under division (G)(2)(b) of this 655
section: 656

(a)(i) For tax year 2005, the greater of the minimum payment 657
required under division (E) of section 5733.06 of the Revised Code 658
or the difference between all taxes charged the corporation under 659
this chapter and any credits allowable against such tax; 660

(ii) For tax year 2006, the greater of the minimum payment 661
required under division (E) of section 5733.06 of the Revised Code 662
or four-fifths of the difference between all taxes charged the 663
corporation under this chapter and any credits allowable against 664
such tax, except the qualifying pass-through entity tax credit 665
described in division (A)~~(29)~~(30) and the refundable credits 666
described in divisions (A)~~(30)~~(31) to ~~(34)~~(35) of section 5733.98 667
of the Revised Code; 668

(iii) For tax year 2007, the greater of the minimum payment 669
required under division (E) of section 5733.06 of the Revised Code 670
or three-fifths of the difference between all taxes charged the 671
corporation under this chapter and any credits allowable against 672
such tax, except the qualifying pass-through entity tax credit 673
described in division (A)~~(29)~~(30) and the refundable credits 674
described in divisions (A)~~(30)~~(31) to ~~(34)~~(35) of section 5733.98 675
of the Revised Code; 676

(iv) For tax year 2008, the greater of the minimum payment 677

required under division (E) of section 5733.06 of the Revised Code 678
or two-fifths of the difference between all taxes charged the 679
corporation under this chapter and any credits allowable against 680
such tax, except the qualifying pass-through entity tax credit 681
described in division (A)~~(29)~~(30) and the refundable credits 682
described in divisions (A)~~(30)~~(31) to ~~(34)~~(35) of section 5733.98 683
of the Revised Code; 684

(v) For tax year 2009, the greater of the minimum payment 685
required under division (E) of section 5733.06 of the Revised Code 686
or one-fifth of the difference between all taxes charged the 687
corporation under this chapter and any credits allowable against 688
such tax, except the qualifying pass-through entity tax credit 689
described in division (A)~~(29)~~(30) and the refundable credits 690
described in divisions (A)~~(30)~~(31), ~~(31)~~(32), ~~(32)~~(33), and 691
~~(33)~~(34) of section 5733.98 of the Revised Code; 692

(vi) For tax year 2010 and each tax year thereafter, no tax. 693

(b) A corporation shall subtract from the amount calculated 694
under division (G)(2)(a)(ii), (iii), (iv), or (v) of this section 695
any qualifying pass-through entity tax credit described in 696
division (A)~~(29)~~(30) and any refundable credits described in 697
divisions (A)~~(30)~~(31) to ~~(34)~~(35) of section 5733.98 of the 698
Revised Code to which the corporation is entitled. Any unused 699
qualifying pass-through entity tax credit is not refundable. 700

(c) For the purposes of computing the amount of a credit that 701
may be carried forward to a subsequent tax year under division 702
(G)(2) of this section, a credit is utilized against the tax for a 703
tax year to the extent the credit applies against the tax for that 704
tax year, even if the difference is then multiplied by the 705
applicable fraction under division (G)(2)(a) of this section. 706

(3) Nothing in division (G) of this section eliminates or 707
reduces the tax imposed by section 5733.41 of the Revised Code on 708

a qualifying pass-through entity. 709

Sec. 5733.54. For tax years 2009 and thereafter, there is 710
hereby allowed a nonrefundable credit against the tax imposed by 711
section 5733.06 of the Revised Code for an employer that pays for 712
leave taken by an employee to participate in activities at an 713
elementary or secondary school the employee's child attends that 714
directly relate to the employee's child. The credit for each such 715
employee shall equal the number of hours of such paid leave, not 716
to exceed sixteen hours for each employee for each taxable year, 717
multiplied by the employee's hourly compensation, or its 718
equivalent if salaried. The taxpayer shall claim the credit for 719
the taxable year in which such leave is paid. The credit shall not 720
exceed the amount of tax otherwise due under section 5733.06 of 721
the Revised Code after deducting any other credits that precede 722
the credit claimed under this section in the order prescribed by 723
section 5733.98 of the Revised Code. The credit claimed under this 724
section shall not also be claimed under section 5751.54 of the 725
Revised Code for the same leave. 726

Sec. 5733.98. (A) To provide a uniform procedure for 727
calculating the amount of tax imposed by section 5733.06 of the 728
Revised Code that is due under this chapter, a taxpayer shall 729
claim any credits to which it is entitled in the following order, 730
except as otherwise provided in section 5733.058 of the Revised 731
Code: 732

(1) For tax year 2005, the credit for taxes paid by a 733
qualifying pass-through entity allowed under section 5733.0611 of 734
the Revised Code; 735

(2) The credit allowed for financial institutions under 736
section 5733.45 of the Revised Code; 737

(3) The credit for qualifying affiliated groups under section 738

5733.068 of the Revised Code;	739
(4) The subsidiary corporation credit under section 5733.067 of the Revised Code;	740 741
(5) The savings and loan assessment credit under section 5733.063 of the Revised Code;	742 743
(6) The credit for recycling and litter prevention donations under section 5733.064 of the Revised Code;	744 745
(7) The credit for employers that enter into agreements with child day-care centers under section 5733.36 of the Revised Code;	746 747
(8) The credit for employers that reimburse employee child care expenses under section 5733.38 of the Revised Code;	748 749
(9) The credit for maintaining railroad active grade crossing warning devices under section 5733.43 of the Revised Code;	750 751
(10) The credit for purchases of lights and reflectors under section 5733.44 of the Revised Code;	752 753
(11) <u>The nonrefundable credit for employers that provide paid leave to employees who participate in school-related activities under section 5733.54 of the Revised Code;</u>	754 755 756
<u>(12)</u> The job retention credit under division (B) of section 5733.0610 of the Revised Code;	757 758
(12) <u>(13)</u> The credit for tax years 2008 and 2009 for selling alternative fuel under section 5733.48 of the Revised Code;	759 760
(13) <u>(14)</u> The second credit for purchases of new manufacturing machinery and equipment under section 5733.33 of the Revised Code;	761 762
(14) <u>(15)</u> The job training credit under section 5733.42 of the Revised Code;	763 764
(15) <u>(16)</u> The credit for qualified research expenses under section 5733.351 of the Revised Code;	765 766
(16) <u>(17)</u> The enterprise zone credit under section 5709.66 of	767

the Revised Code;	768
(17) <u>(18)</u> The credit for the eligible costs associated with a voluntary action under section 5733.34 of the Revised Code;	769 770
(18) <u>(19)</u> The credit for employers that establish on-site child day-care centers under section 5733.37 of the Revised Code;	771 772
(19) <u>(20)</u> The ethanol plant investment credit under section 5733.46 of the Revised Code;	773 774
(20) <u>(21)</u> The credit for purchases of qualifying grape production property under section 5733.32 of the Revised Code;	775 776
(21) <u>(22)</u> The export sales credit under section 5733.069 of the Revised Code;	777 778
(22) <u>(23)</u> The credit for research and development and technology transfer investors under section 5733.35 of the Revised Code;	779 780 781
(23) <u>(24)</u> The enterprise zone credits under section 5709.65 of the Revised Code;	782 783
(24) <u>(25)</u> The credit for using Ohio coal under section 5733.39 of the Revised Code;	784 785
(25) <u>(26)</u> The credit for small telephone companies under section 5733.57 of the Revised Code;	786 787
(26) <u>(27)</u> The credit for eligible nonrecurring 9-1-1 charges under section 5733.55 of the Revised Code;	788 789
(27) <u>(28)</u> For tax year 2005, the credit for providing programs to aid the communicatively impaired under division (A) of section 5733.56 of the Revised Code;	790 791 792
(28) <u>(29)</u> The research and development credit under section 5733.352 of the Revised Code;	793 794
(29) <u>(30)</u> For tax years 2006 and subsequent tax years, the credit for taxes paid by a qualifying pass-through entity allowed	795 796

under section 5733.0611 of the Revised Code;	797
(30) (31) The refundable credit for rehabilitating a historic building under section 5733.47 of the Revised Code;	798 799
(31) (32) The refundable jobs creation credit under division (A) of section 5733.0610 of the Revised Code;	800 801
(32) (33) The refundable credit for tax withheld under division (B)(2) of section 5747.062 of the Revised Code;	802 803
(33) (34) The refundable credit under section 5733.49 of the Revised Code for losses on loans made to the Ohio venture capital program under sections 150.01 to 150.10 of the Revised Code;	804 805 806
(34) (35) For tax years 2006, 2007, and 2008, the refundable credit allowable under division (B) of section 5733.56 of the Revised Code.	807 808 809
(B) For any credit except the credits enumerated in divisions (A) (30) (31) to (34) (35) of this section, the amount of the credit for a tax year shall not exceed the tax due after allowing for any other credit that precedes it in the order required under this section. Any excess amount of a particular credit may be carried forward if authorized under the section creating that credit.	810 811 812 813 814 815 816
<u>Sec. 5747.124. (A) In accordance with section 3321.30 of the Revised Code, the tax commissioner shall cooperate with the department of education in establishing and then implementing procedures for the collection of delinquent fines imposed under that section from refunds of paid state income taxes under this chapter that are payable to obligors. The tax commissioner shall deposit money collected from such refunds into the parental school participation fund.</u>	817 818 819 820 821 822 823 824
<u>(B) At the request of the department of education in connection with the collection of delinquent fines imposed under</u>	825 826

section 3321.30 of the Revised Code from a refund of paid state 827
income taxes pursuant to division (A) of this section, the tax 828
commissioner shall release to the department the home address and 829
social security number of any obligor whose delinquent fine may be 830
collected from a refund of paid state income taxes. 831

(C) In the case of persons filing a joint income tax return, 832
the amount of the refund available for the collection of such 833
finances shall be based on the proportion of the refund due to the 834
obligor only. Any obligor's spouse who objects to the amount of 835
the refund to be used for the collection of such fines may file a 836
complaint with the tax commissioner within twenty-one days after 837
receiving notice of the collection. The commissioner shall afford 838
a complainant an opportunity to be heard. The burden of proving an 839
error by the commissioner in determining the amount of a refund to 840
be used for the collection of the fine shall be on the 841
complainant. 842

(D) There is hereby created in the state treasury the 843
parental school participation fund, which shall consist of moneys 844
paid into it by the tax commissioner under division (A) of this 845
section. Moneys in the fund shall be used by the department of 846
education to pay the costs of the criminal records checks 847
requested under section 3313.88 of the Revised Code. 848

(E) As used in this section, "obligor" means a person who 849
fails to show good cause for being unable to complete the 850
requirements of division (B) of section 3321.30 of the Revised 851
Code and owes a fine imposed under that section. 852

Sec. 5751.54. For tax periods beginning in 2009 or 853
thereafter, there is hereby allowed a nonrefundable credit against 854
the tax imposed by section 5751.02 of the Revised Code for an 855
employer that pays for leave taken by an employee to participate 856
in activities at an elementary or secondary school the employee's 857

child attends that directly relate to the employee's child. The 858
credit for each such employee shall equal the number of hours of 859
such paid leave, not to exceed sixteen hours for each employee for 860
each calendar year, multiplied by the employee's hourly 861
compensation, or its equivalent if salaried. The taxpayer shall 862
claim the credit for the tax period in which such leave is paid. 863
The credit shall not exceed the amount of tax otherwise due under 864
this chapter after deducting any other credits that precede the 865
credit claimed under this section in the order prescribed by 866
section 5751.98 of the Revised Code. The credit claimed under this 867
section shall not also be claimed under section 5733.54 of the 868
Revised Code for the same leave. 869

Sec. 5751.98. (A) To provide a uniform procedure for 870
calculating the amount of tax due under this chapter, a taxpayer 871
shall claim any credits to which it is entitled in the following 872
order: 873

(1) The nonrefundable jobs retention credit under division 874
(B) of section 5751.50 of the Revised Code; 875

(2) The nonrefundable credit for qualified research expenses 876
under division (B) of section 5751.51 of the Revised Code; 877

(3) The nonrefundable credit for a borrower's qualified 878
research and development loan payments under division (B) of 879
section 5751.52 of the Revised Code; 880

(4) The nonrefundable credit for employers that provide paid 881
leave to employees who participate in school-related activities 882
under section 5751.54 of the Revised Code; 883

(5) The nonrefundable credit for calendar years 2010 to 2029 884
for unused net operating losses under division (B) of section 885
5751.53 of the Revised Code; 886

~~(5)~~(6) The refundable credit for calendar year 2030 for 887

unused net operating losses under division (C) of section 5751.53 888
of the Revised Code; 889

~~(6)~~(7) The refundable jobs creation credit under division (A) 890
of section 5751.50 of the Revised Code. 891

(B) For any credit except the credit enumerated in division 892
(A)~~(4)~~(5) of this section, the amount of the credit for a tax 893
period shall not exceed the tax due after allowing for any other 894
credit that precedes it in the order required under this section. 895
Any excess amount of a particular credit may be carried forward if 896
authorized under the section creating the credit. 897

Section 2. That existing sections 109.57, 5733.01, 5733.98, 898
and 5751.98 of the Revised Code are hereby repealed. 899