

**As Introduced**

**128th General Assembly  
Regular Session  
2009-2010**

**H. B. No. 601**

**Representative O'Farrell**

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**A B I L L**

To amend section 9.66 of the Revised Code to deny tax 1  
and economic development incentives to a business 2  
that reduces its workforce in the United States 3  
and increases its workforce elsewhere. 4

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

**Section 1.** That section 9.66 of the Revised Code be amended 5  
to read as follows: 6

**Sec. 9.66.** (A) As used in this section: 7

(1) "Economic development assistance" means all of the 8  
following: 9

(a) The programs and assistance provided or administered by 10  
the department of development under Chapters 122. and 166. of the 11  
Revised Code and any other section of the Revised Code under which 12  
the department provides or administers economic development 13  
assistance; 14

(b) The programs and assistance provided or administered by a 15  
political subdivision under Chapters 725. and 1728. and sections 16  
3735.67 to 3735.70, 5709.40 to 5709.43, 5709.61 to 5709.69, 17  
5709.73 to 5709.75, and 5709.77 to 5709.81 of the Revised Code and 18  
any other section of the Revised Code under which a political 19

subdivision provides economic development assistance; 20

(c) Assistance provided under any other section of the 21  
Revised Code under which the state or a state agency provides or 22  
administers economic development assistance; 23

(d) The tax credit authorized by section 5725.31, 5729.07, 24  
5733.42, or 5747.39 of the Revised Code. 25

(2) "Liability" means any of the following: 26

(a) Any delinquent tax owed the state or a political 27  
subdivision of the state; 28

(b) Any moneys owed the state or a state agency for the 29  
administration or enforcement of the environmental laws of the 30  
state; 31

(c) Any other moneys owed the state, a state agency, or a 32  
political subdivision of the state that are past due. 33

"Liability" includes any item described in division (A)(2) of 34  
this section that is being contested in a court of law. 35

(3) "Political subdivision" means any county, municipal 36  
corporation, or township of the state. 37

(4) "State agency" means every organized body, office, or 38  
agency established by the laws of the state for the exercise of 39  
any function of state government. 40

(B) A person who applies to the state, a state agency, or a 41  
political subdivision for economic development assistance shall 42  
indicate do all of the following: 43

(1) Indicate on the application for assistance whether the 44  
person has any outstanding liabilities owed to the state, a state 45  
agency, or a political subdivision. ~~Such a person also shall~~ 46  
~~authorize;~~ 47

(2) Certify that the person is not disqualified from 48

receiving economic development assistance under division (D) of 49  
this section; 50

(3) Authorize the state, state agency, or political 51  
subdivision to inspect the personal or corporate financial 52  
statements of the applicant, including tax records and other 53  
similar information not open to public inspection. 54

(C)~~(1)~~ Whoever knowingly makes a false statement under 55  
division (B) of this section concerning an application for 56  
economic development assistance or who fails to provide any 57  
information required by that division is ineligible for the 58  
assistance applied for ~~and~~, is ineligible for any future economic 59  
development assistance from the state, a state agency, or a 60  
political subdivision. 61

~~(2) Whoever knowingly makes a false statement under division~~ 62  
~~(B) of this section concerning an application for economic~~ 63  
~~development assistance or who fails to provide any information~~ 64  
~~required by that division, and shall return any moneys received~~ 65  
from the state, a state agency, or a political subdivision in 66  
connection with that application. 67

(D)(1) For purposes of this division: 68

(a) "Taxable year" includes, in the case of a domestic or 69  
foreign insurance company, the calendar year ending on the 70  
thirty-first day of December preceding the day the superintendent 71  
of insurance is required to certify to the treasurer of state 72  
under section 5725.20 or 5729.05 of the Revised Code the amount of 73  
taxes due from insurance companies. 74

(b) "Full-time equivalent employees" means the quotient 75  
obtained by dividing the total number of hours for which employees 76  
were compensated for employment in the project by two thousand 77  
eighty. 78

(2) No person who, in the person's most recently completed 79

taxable year, or in the annual period that ends on the last day of 80  
the person's most recently completed tax period, reduced the 81  
person's full-time equivalent employees in the United States and 82  
increased the person's full-time equivalent employees elsewhere, 83  
may do any of the following: 84

(a) Apply for or continue to receive economic development 85  
assistance; 86

(b) Claim for that taxable year or tax period any of the 87  
credits referred to in section 5725.98, 5729.98, 5733.98, 5747.98, 88  
or 5751.98 of the Revised Code. 89

(3) Annually, a person receiving economic development 90  
assistance shall certify to the state, state agency, or political 91  
subdivision that the person is not disqualified from receiving 92  
economic development assistance under this division. Whoever 93  
knowingly makes a false statement in the certification or who 94  
knowingly fails to submit the certification is no longer eligible 95  
for the economic development assistance for which the 96  
certification is required and may not apply for any future 97  
economic development assistance. 98

**Section 2.** That existing section 9.66 of the Revised Code is 99  
hereby repealed. 100

**Section 3.** That the amendment of section 9.66 of the Revised 101  
Code by this act applies to applications for economic development 102  
assistance submitted on or after the effective date of this act. 103