

AN ACT

To amend sections 117.13, 1515.14, 3306.052, 3734.901, 4141.301, 4582.06, 4582.48, and 5747.08 of the Revised Code and to amend Sections 281.20, 343.40, and 371.50.90 of Am. Sub. H.B. 1 of the 128th General Assembly to require that the costs of all biennial audits of state agencies be charged to the state agency being audited, to alter the allocation of the proceeds of the existing fee on the sale of new tires in order to provide funding for the Soil and Water Conservation District Assistance Fund, to increase the maximum amount of the annual soil and water conservation district subsidy, to permit individual taxpayers to direct the state to transmit an income tax refund directly to certain accounts, to allow the use of the state on and off triggers for state extended unemployment benefits using the total unemployment rate and the payment of high-unemployment period benefits if the benefits are federally funded, to modify the computation of payments for career-technical education for certain school districts for fiscal years 2010 and 2011, to modify the effective date of certain changes to the Uniform Public Securities Law made in Am. Sub. H.B. 1 of the 128th General Assembly, to establish that the final maturity for a port authority revenue bond must not be later than 45 years after the issuance of the bond rather than 40 years, to make changes to the eTech Ohio clearinghouse, to transfer the Louvee Theater Project from Rio Grande Community College to Ohio University, to redirect

certain capital appropriations, to modify appropriation intent language, and to declare an emergency.

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

SECTION 1. That sections 117.13, 1515.14, 3306.052, 3734.901, 4141.301, 4582.06, 4582.48, and 5747.08 of the Revised Code be amended to read as follows:

Sec. 117.13. (A) The costs of audits of state agencies shall be recovered by the auditor of state in the following manner:

(1) The costs of all audits of state agencies shall be paid to the auditor of state on statements rendered by the auditor of state. Money so received by the auditor of state shall be paid into the state treasury to the credit of the public audit expense fund--intrastate, which is hereby created, and shall be used to pay costs related to such audits. The costs of ~~all annual and special~~ audits of a state agency shall be charged to the state agency being audited. ~~The costs of all biennial audits of a state agency shall be paid from money appropriated to the department of administrative services for that purpose.~~ The costs of any assistant auditor, employee, or expert employed pursuant to section 117.09 of the Revised Code called upon to testify in any legal proceedings in regard to any audit, or called upon to review or discuss any matter related to any audit, may be charged to the state agency to which the audit relates.

(2) The auditor of state shall establish by rule rates to be charged to state agencies ~~or to the department of administrative services~~ for recovering the costs of audits of state agencies.

(B) As used in this division, "government auditing standards" means the government auditing standards published by the comptroller general of the United States general accounting office.

(1) Except as provided in divisions (B)(2) and (3) of this section, any costs of an audit of a private institution, association, board, or corporation receiving public money for its use shall be charged to the public office providing the public money in the same manner as costs of an audit of the public office.

(2) If an audit of a private child placing agency or private noncustodial agency receiving public money from a public children services agency for providing child welfare or child protection services sets forth that money has been illegally expended, converted, misappropriated, or is unaccounted for, the costs of the audit shall be charged to the agency being audited in the

same manner as costs of an audit of a public office, unless the findings are inconsequential, as defined by government auditing standards.

(3) If such an audit does not set forth that money has been illegally expended, converted, misappropriated, or is unaccounted for or sets forth findings that are inconsequential, as defined by government auditing standards, the costs of the audit shall be charged as follows:

(a) One-third of the costs to the agency being audited;

(b) One-third of the costs to the public children services agency that provided the public money to the agency being audited;

(c) One-third of the costs to the department of job and family services.

(C) The costs of audits of local public offices shall be recovered by the auditor of state in the following manner:

(1) The total amount of compensation paid assistant auditors of state, their expenses, the cost of employees assigned to assist the assistant auditors of state, the cost of experts employed pursuant to section 117.09 of the Revised Code, and the cost of typing, reviewing, and copying reports shall be borne by the public office to which such assistant auditors of state are so assigned, except that annual vacation and sick leave of assistant auditors of state, employees, and typists shall be financed from the general revenue fund. The necessary traveling and hotel expenses of the deputy inspectors and supervisors of public offices shall be paid from the state treasury. Assistant auditors of state shall be compensated by the taxing district or other public office audited for activities undertaken pursuant to division (B) of section 117.18 and section 117.24 of the Revised Code. The costs of any assistant auditor, employee, or expert employed pursuant to section 117.09 of the Revised Code called upon to testify in any legal proceedings in regard to any audit, or called upon to review or discuss any matter related to any audit, may be charged to the public office to which the audit relates.

(2) The auditor of state shall certify the amount of such compensation, expenses, cost of experts, reviewing, copying, and typing to the fiscal officer of the local public office audited. The fiscal officer of the local public office shall forthwith draw a warrant upon the general fund or other appropriate funds of the local public office to the order of the auditor of state; provided, that the auditor of state is authorized to negotiate with any local public office and, upon agreement between the auditor of state and the local public office, may adopt a schedule for payment of the amount due under this section. Money so received by the auditor of state shall be paid into the state treasury to the credit of the public audit expense fund--local government, which is hereby created, and shall be used to pay the compensation, expense, cost of experts and employees, reviewing, copying, and typing of

reports.

(3) At the conclusion of each audit, or analysis and report made pursuant to section 117.24 of the Revised Code, the auditor of state shall furnish the fiscal officer of the local public office audited a statement showing the total cost of the audit, or of the audit and the analysis and report, and the percentage of the total cost chargeable to each fund audited. The fiscal officer may distribute such total cost to each fund audited in accordance with its percentage of the total cost.

(4) The auditor of state shall provide each local public office a statement or certification of the amount due from the public office for services performed by the auditor of state under this or any other section of the Revised Code, as well as the date upon which payment is due to the auditor of state. Any local public office that does not pay the amount due to the auditor of state by that date may be assessed by the auditor of state for interest from the date upon which the payment is due at the rate per annum prescribed by section 5703.47 of the Revised Code. All interest charges assessed by the auditor of state may be collected in the same manner as audit costs pursuant to division (D) of this section.

(D) If the auditor of state fails to receive payment for any amount due, including, but not limited to, fines, fees, and costs, from a public office for services performed under this or any other section of the Revised Code, the auditor of state may seek payment through the office of budget and management. (Amounts due include any amount due to an independent public accountant with whom the auditor has contracted to perform services, all costs and fees associated with participation in the uniform accounting network, and all costs associated with the auditor's provision of local government services.) Upon certification by the auditor of state to the director of budget and management of any such amount due, the director shall withhold from the public office any amount available, up to and including the amount certified as due, from any funds under the director's control that belong to or are lawfully payable or due to the public office. The director shall promptly pay the amount withheld to the auditor of state. If the director determines that no funds due and payable to the public office are available or that insufficient amounts of such funds are available to cover the amount due, the director shall withhold and pay to the auditor of state the amounts available and, in the case of a local public office, certify the remaining amount to the county auditor of the county in which the local public office is located. The county auditor shall withhold from the local public office any amount available, up to and including the amount certified as due, from any funds under the county auditor's control and belonging to

or lawfully payable or due to the local public office. The county auditor shall promptly pay any such amount withheld to the auditor of state.

Sec. 1515.14. Within the limits of funds appropriated to the department of natural resources and the soil and water conservation district assistance fund created in this section, there shall be paid in each calendar year to each local soil and water conservation district an amount not to exceed one dollar for each one dollar received in accordance with section 1515.10 of the Revised Code, received from tax levies in excess of the ten-mill levy limitation approved for the benefit of local soil and water conservation districts, or received from an appropriation by a municipal corporation or a township to a maximum of eight thousand dollars, provided that the Ohio soil and water conservation commission may approve payment to a district in an amount in excess of eight thousand dollars in any calendar year upon receipt of a request and justification from the district. The county auditor shall credit such payments to the special fund established pursuant to section 1515.10 of the Revised Code for the local soil and water conservation district. The department may make advances at least quarterly to each district on the basis of the estimated contribution of the state to each district. Moneys received by each district shall be expended for the purposes of the district.

For the purpose of providing money to soil and water conservation districts under this section, there is hereby created in the state treasury the soil and water conservation district assistance fund consisting of money credited to it under ~~section~~ sections 3714.073 and 3734.901 and division (A)(5) of section 3734.57 of the Revised Code.

Sec. 3306.052. Each city, local, and exempted village school district shall receive funding for career-technical education teachers and career-technical education program operations for fiscal years 2010 and 2011 as follows:

(A) For fiscal year 2010, each district shall receive an amount equal to the ~~amount~~ sum of the amounts the district received for fiscal year 2009 under division (E) of section 3317.022 and division (N) of section 3317.024 of the Revised Code, as ~~that section~~ those sections existed for that fiscal year, times 1.0075.

(B) For fiscal year 2011, each district shall receive an amount equal to the amount the district received for fiscal year 2010 under division (A) of this section times 1.0075.

Each school district that receives funds under this section shall spend the funds only for purposes the department of education designates as approved for vocational education expenses. Vocational education expenses

approved by the department shall include only expenses connected to the delivery of career-technical programming to students enrolled in state-approved career-technical programs. The department shall require each school district to report data annually so that the department may monitor the district's compliance with the requirements regarding the manner in which funding received under this section may be spent.

Sec. 3734.901. (A)(1) For the purpose of providing revenue to defray the cost of administering and enforcing the scrap tire provisions of this chapter, rules adopted under those provisions, and terms and conditions of orders, variances, and licenses issued under those provisions; to abate accumulations of scrap tires; to make grants supporting market development activities for scrap tires and synthetic rubber from tire manufacturing processes and tire recycling processes and to support scrap tire amnesty and cleanup events; to make loans to promote the recycling or recovery of energy from scrap tires; and to defray the costs of administering and enforcing sections 3734.90 to 3734.9014 of the Revised Code, a fee of fifty cents per tire is hereby levied on the sale of tires. The proceeds of the fee shall be deposited in the state treasury to the credit of the scrap tire management fund created in section 3734.82 of the Revised Code. The fee is levied from the first day of the calendar month that begins next after thirty days from October 29, 1993, through June 30, 2011.

(2) Beginning on September 5, 2001, and ending on June 30, 2011, there is hereby levied an additional fee of fifty cents per tire on the sale of tires the proceeds of which shall be deposited in the state treasury to the credit of the scrap tire management fund and be used exclusively for the purposes specified in division (G)(3) of that section until July 1, 2010, whereupon the proceeds shall be deposited in the state treasury to the credit of the soil and water conservation district assistance fund created in section 1515.14 of the Revised Code.

(B) Only one sale of the same article shall be used in computing the amount of the fee due.

Sec. 4141.301. (A) As used in this section, unless the context clearly requires otherwise:

(1) "Extended benefit period" means a period which:

(a) Begins with the third week after a week for which there is a state "on" indicator; and

(b) Ends with either of the following weeks, whichever occurs later:

(i) The third week after the first week for which there is a state "off" indicator; or

(ii) The thirteenth consecutive week of such period.

Except, that no extended benefit period may begin by reason of a state "on" indicator before the fourteenth week following the end of a prior extended benefit period which was in effect with respect to this state.

(2) There is a "state 'on' indicator" for this state for a week if the director of job and family services determines, in accordance with the regulations of the United States secretary of labor, that for the period consisting of such week and the immediately preceding twelve weeks, the rate of insured unemployment, not seasonally adjusted, under Chapter 4141. of the Revised Code:

(a) Equaled or exceeded one hundred twenty per cent of the average of such rates for the corresponding thirteen-week period ending in each of the preceding two calendar years and equaled or exceeded five per cent;

(b) For weeks of unemployment such rate of insured unemployment:

(i) Met the criteria set forth in division (A)(2)(a) of this section; or

(ii) Equaled or exceeded six per cent.

(3)(a) For weeks of unemployment beginning on or after February 22, 2009, there is a "state 'on' indicator" for this state for a week if the director determines both of the following are satisfied:

(i) That the average rate of total unemployment, seasonally adjusted, as determined by the United States secretary of labor, for the period consisting of the most recent three months for which data for all states are published before the close of that week equals or exceeds six and one-half per cent;

(ii) That the average rate of total unemployment, seasonally adjusted, as determined by the United States secretary of labor, for the three-month period described in division (A)(3)(a)(i) of this section, equals or exceeds one hundred ten per cent of the average for either or both of the corresponding three-month periods ending in the two preceding calendar years.

(b) Division (A)(3) of this section is effective on and after February 22, 2009, and shall cease to be effective ~~either on December 6, 2009, or until~~ the close of the last day of the week ending ~~three~~ four weeks prior to the last week for which one hundred per cent federal sharing is authorized under Section 2005(a) of the "American Recovery and Reinvestment Act of 2009," Pub. L. No. 111-5, 123 Stat. 115, ~~whichever is later~~ as amended, without regard to the extension of federal sharing for certain claims as provided under section 2005(c) of that law, or any other federal law that provides for one hundred per cent federal sharing.

(4) A "state 'off' indicator" exists for the state for a week if the director determines, in accordance with the regulations of the United States secretary of labor, that for the period consisting of such week and the immediately

preceding twelve weeks, the rate of insured unemployment, not seasonally adjusted, under Chapter 4141. of the Revised Code:

(a) Was less than one hundred twenty per cent of the average of such rates for the corresponding thirteen-week period ending in each of the preceding two calendar years and was less than five per cent;

(b) For weeks of unemployment such rate of insured unemployment:

(i) Was less than six per cent; and

(ii) Met the criteria set forth in division (A)(4)(a) of this section.

(5) For weeks of unemployment beginning on or after February 22, 2009, there is a "state 'off' indicator" for this state for a week if the director determines, in accordance with the regulations adopted by the United States secretary of labor, that for the period consisting of that week and the immediately preceding twelve weeks, the total rate of unemployment, seasonally adjusted, under this chapter, was less than one hundred ten per cent of such average for either or both of the corresponding three-month periods ending in the two preceding calendar years, and was less than six and one-half per cent.

(6) "Rate of insured unemployment," for purposes of divisions (A)(2) and (4) of this section, means the percentage derived by dividing:

(a) The average weekly number of individuals filing claims for regular compensation in this state for weeks of unemployment with respect to the most recent thirteen-consecutive-week period, as determined by the director on the basis of the director's reports to the United States secretary of labor, by

(b) The average monthly employment covered under Chapter 4141. of the Revised Code, for the first four of the most recent six completed calendar quarters ending before the end of such thirteen-week period.

(7) "Regular benefits" means benefits payable to an individual, as defined in division (C) of section 4141.01 of the Revised Code, or under any other state law, including dependents' allowance and benefits payable to federal civilian employees and to ex-servicepersons pursuant to the "Act of September 6, 1966," 80 Stat. 585, 5 U.S.C.A. 8501, other than extended benefits, and additional benefits as defined in division (A)(12) of this section.

(8) "Extended benefits" means benefits, including benefits payable to federal civilian employees and to ex-servicepersons pursuant to the "Act of September 6, 1966," 80 Stat. 585, 5 U.S.C.A. 8501, and additional benefits, payable to an individual under the provisions of this section for weeks of unemployment in the individual's eligibility period.

(9) "Eligibility period" of an individual means the period consisting of

the weeks in the individual's benefit year which begin in an extended benefit period and, if the individual's benefit year ends within the extended benefit period, any weeks thereafter which begin in the period.

(10) "Exhaustee" means an individual who, with respect to any week of unemployment in the individual's eligibility period:

(a) Has received prior to the week, all of the regular benefits that were available to the individual under Chapter 4141. of the Revised Code, or any other state law, including dependents' allowance and benefits payable to federal civilian employees and ex-servicepersons under the "Act of September 6, 1966," 80 Stat. 585, 5 U.S.C.A. 8501, in the individual's current benefit year that includes the week;

(b) Has received, prior to the week, all of the regular benefits that were available to the individual under this chapter or any other state law, including dependents' allowances and regular benefits available to federal civilian employees and ex-servicepersons under the "Act of September 6, 1966," 80 Stat. 585, 5 U.S.C.A. 8501, in the individual's current benefit year that includes the week, after the cancellation of some or all of the individual's wage credits or the total or partial reduction of the individual's right to regular benefits, provided that, for the purposes of divisions (A)(10)(a) and (10)(b) of this section, an individual shall be deemed to have received in the individual's current benefit year all of the regular benefits that were either payable or available to the individual even though:

(i) As a result of a pending appeal with respect to wages or employment, or both, that were not included in the original monetary determination with respect to the individual's current benefit year, the individual may subsequently be determined to be entitled to more regular benefits, or

(ii) By reason of section 4141.33 of the Revised Code, or the seasonal employment provisions of another state law, the individual is not entitled to regular benefits with respect to the week of unemployment, although the individual may be entitled to regular benefits with respect to future weeks of unemployment in either the next season or off season in the individual's current benefit year, and the individual is otherwise an "exhaustee" within the meaning of this section with respect to the right to regular benefits under state law seasonal employment provisions during either the season or off season in which that week of unemployment occurs, or

(iii) Having established a benefit year, no regular benefits are payable to the individual during the year because the individual's wage credits were cancelled or the individual's right to regular benefits was totally reduced as the result of the application of a disqualification; or

(c) The individual's benefit year having expired prior to the week, has

no, or insufficient, wages or weeks of employment on the basis of which the individual could establish in any state a new benefit year that would include the week, or having established a new benefit year that includes the week, the individual is precluded from receiving regular benefits by reason of a state law which meets the requirements of section 3304 (a)(7) of the "Federal Unemployment Tax Act," 53 Stat. 183, 26 U.S.C.A. 3301 to 3311; and

(i) Has no right for the week to unemployment benefits or allowances, as the case may be, under the Railroad Unemployment Insurance Act, the Trade Act of 1974, and other federal laws as are specified in regulations issued by the United States secretary of labor; and

(ii) Has not received and is not seeking for the week unemployment benefits under the unemployment compensation law of the Virgin Islands, prior to the day after that on which the secretary of labor approves the unemployment compensation law of the Virgin Islands, or of Canada; or if the individual is seeking benefits and the appropriate agency finally determines that the individual is not entitled to benefits under the law for the week.

(11) "State law" means the unemployment insurance law of any state, approved by the United States secretary of labor under section 3304 of the Internal Revenue Code of 1954.

(12) "Additional benefits" means benefits totally financed by a state and payable to exhaustees by reason of high unemployment or by reason of other special factors under the provisions of any state law.

(B) Except when the result would be inconsistent with the other provisions of this section, as provided in the regulations of the director, the provisions of Chapter 4141. of the Revised Code, which apply to claims for, or the payment of, regular benefits, shall apply to claims for, and the payment of, extended benefits.

(C) Any individual shall be eligible to receive extended benefits with respect to any week of unemployment in the individual's eligibility period only if the director finds that, with respect to such week:

(1) The individual is an "exhaustee" as defined in division (A)(10) of this section; and

(2) The individual has satisfied the requirements of Chapter 4141. of the Revised Code, for the receipt of regular benefits that are applicable to individuals claiming extended benefits, including not being subject to a disqualification for the receipt of benefits.

(D) The weekly extended benefit amount payable to an individual for a week of total unemployment in the individual's eligibility period shall be the

same as the weekly benefit amount payable to the individual during the individual's applicable benefit year.

(E) Except as provided in division (F) of this section, the total extended benefit amount payable to any eligible individual with respect to the individual's applicable benefit year shall be the lesser of the following amounts:

(1) Fifty per cent of the total amount of regular benefits, including dependents' allowances which were payable to the individual under Chapter 4141. of the Revised Code, in the individual's applicable benefit year;

(2) Thirteen times the individual's weekly benefit amount, including dependents' allowances, which was payable to the individual under Chapter 4141. of the Revised Code, for a week of total unemployment in the applicable benefit year; provided, that in making the computation under divisions (E)(1) and (2) of this section, any amount which is not a multiple of one dollar shall be rounded to the next lower multiple of one dollar.

(F) For purposes of this division, "high-unemployment period" means a period during which an extended benefit period would be in effect if division (A)(3)(a)(i) of this section were applied by substituting "eight per cent" for "six and one-half per cent."

Effective with respect to weeks beginning in a high-unemployment period, the total extended benefit amount payable to an eligible individual with respect to the applicable benefit year shall be the lesser of the following amounts:

(1) Eighty per cent of the total amount of regular benefits that were payable to the individual pursuant to this section in the individual's applicable benefit year;

(2) Twenty times the individual's average weekly benefit amount that was payable to the individual pursuant to this section for a week of total unemployment in the applicable benefit year.

(G) Division (F) of this section is effective on and after February 22, 2009, and shall cease to be effective ~~either on December 6, 2009, or until~~ the close of the last day of the week ending ~~three~~ four weeks prior to the last week for which one hundred per cent federal sharing is authorized under Section 2005(a) of the "American Recovery and Reinvestment Act of 2009," Pub. L. No. 111-5, 123 Stat. 115, ~~whichever is later~~ as amended, without regard to the extension of federal sharing for certain claims as provided under section 2005(c) of that law, or any other federal law that provides for one hundred per cent federal sharing. ~~Notwithstanding this division, the extended benefits authorized by division (A)(3) of this section shall continue to be paid to any individual who, as of December 26, 2009, has a balance of~~

~~weeks remaining to be paid in the claim until such weeks are exhausted or the individual is reemployed, whichever occurs first, but in no event beyond May 29, 2010.~~

(H)(1) Except as provided in division (H)(2) of this section, an individual eligible for extended benefits pursuant to an interstate claim filed in any state under the interstate benefit payment plan shall not be paid extended benefits for any week in which an extended benefit period is not in effect in such state.

(2) Division (H)(1) of this section does not apply with respect to the first two weeks for which extended compensation is payable to an individual, as determined without regard to this division, pursuant to an interstate claim filed under the interstate benefit payment plan from the total extended benefit amount payable to that individual in the individual's applicable benefit year.

(3) Notwithstanding any other provisions of this section, if the benefit year of any individual ends within an extended benefit period, the remaining balance of extended benefits that the individual would, but for this section, be entitled to receive in that extended benefit period, with respect to weeks of unemployment beginning after the end of the benefit year, shall be reduced, but not below zero, by the product of the number of weeks for which the individual received any amounts as trade readjustment allowances within that benefit year, multiplied by the individual's weekly benefit amount for extended benefits.

(I)(1) Whenever an extended benefit period is to become effective in this state, as a result of a state "on" indicator, or an extended benefit period is to be terminated in this state as a result of a state "off" indicator, the director shall make an appropriate public announcement.

(2) Computations required by division (A)(6) of this section shall be made by the director, in accordance with the regulations prescribed by the United States secretary of labor.

(J)(1)(a) The director shall promptly examine any application for extended benefits filed and, under this section, determine whether the application is to be allowed or disallowed and, if allowed, the weekly and total extended benefits payable and the effective date of the application. The claimant, the claimant's most recent employer, and any other employer in the base period of the claim upon which the extended benefits are based, and who was chargeable for regular benefits based on such claim, shall be notified of such determination.

(b) The determination issued to the most recent or other base period employer shall include the total amount of extended benefits that may be

charged to the employer's account. Such potential charge amount shall be an amount equal to one-fourth of the regular benefits chargeable to the employer's account on the regular claim upon which extended benefits are based except that, effective January 1, 1979, the potential charge amount to the state and its instrumentalities, its political subdivisions and their instrumentalities, and Indian tribes shall be an amount equal to one-half of the regular benefits chargeable to their accounts on such claim. If regular benefits were chargeable to the mutualized account, in lieu of an employer's account, then the extended benefits which are based on such prior mutualized benefits shall also be charged to the mutualized account.

(c) As extended benefits are paid to eligible individuals:

(i) One-half of such benefits shall be charged to an extended benefit account to which reimbursement payments of one-half of extended benefits, received from the federal government as described in division (L) of this section, shall be credited; and

(ii) One-half of the extended benefits shall be charged to the accounts of base period employers and the mutualized account in the same proportion as was provided for on the regular claim; or

(iii) The full amount of extended benefits shall be charged to the accounts of the state and its instrumentalities, its political subdivisions and their instrumentalities, and Indian tribes. Employers making payments in lieu of contributions shall be charged in accordance with division (B)(1) of section 4141.241 of the Revised Code; or

(iv) In the case of payments under division (A)(3) of this section that are fully funded under Section 2005(a) of the "American Recovery and Reinvestment Act of 2009," Pub. L. No. 111-5, 123 Stat. 115, as amended, without regard to the extension of federal sharing for certain claims as provided under section 2005(c) of that law, none of the extended benefits shall be charged to the accounts of base period employers or to the mutualized account.

(d) If the application for extended benefits is disallowed, a determination shall be issued to the claimant, which determination shall set forth the reasons for the disallowance. Determinations issued under this division, whether allowed or disallowed, shall be subject to reconsideration and appeal in accordance with section 4141.281 of the Revised Code.

(2) Any additional or continued claims, as described in division (F) of section 4141.01 of the Revised Code, filed by an individual at the beginning of, or during, the individual's extended benefit period shall be determined under division (E) of section 4141.28 of the Revised Code, and such determination shall be subject to reconsideration and appeal in accordance

with section 4141.281 of the Revised Code.

(K) Notwithstanding division (B) of this section, payment of extended benefits under this section shall not be made to any individual for any week of unemployment in the individual's eligibility period during which the individual fails to accept any offer of suitable work, as defined in division (K)(2) of this section, or fails to apply for any suitable work to which the individual was referred by the director, or fails to actively engage in seeking work, as prescribed in division (K)(4) of this section.

(1) If any individual is ineligible for extended benefits for any week by reason of a failure described in this division, the individual shall be ineligible to receive extended benefits beginning with the week in which the failure occurred and continuing until the individual has been employed during each of four subsequent weeks and the total remuneration earned by the individual for this employment is equal to or more than four times the individual's weekly extended benefit amount, and has met all other eligibility requirements of this section, in order to establish entitlement to extended benefits.

(2) For purposes of this section, the term "suitable work" means, with respect to an individual, any work which is within the individual's capabilities, provided that with respect to the position all of the following requirements are met:

(a) It offers the individual gross average weekly remuneration of more than the sum of:

(i) The individual's extended weekly benefit amount; and

(ii) The amount of supplemental unemployment compensation benefits, as defined in section 501(c)(17)(D) of the "Internal Revenue Code of 1954," 80 Stat. 1515, 26 U.S.C.A. 501, payable to the individual for the week of unemployment.

(b) It pays equal to or more than the higher of:

(i) The minimum wage provided by section 6(a)(1) of the "Fair Labor Standards Act of 1938," 91 Stat. 1245, 29 U.S.C.A. 206, without regard to any exemption; or

(ii) Any applicable state or local minimum wage.

(c) It is offered to the individual in writing or is listed with the employment office maintained or designated by the director.

(3) Extended benefits shall not be denied under this division to any individual for any week by reason of a failure to accept an offer of, or apply for suitable work if either of the following conditions apply:

(a) The failure would not result in a denial of benefits to a regular benefit claimant under section 4141.29 of the Revised Code to the extent

that section 4141.29 of the Revised Code is not inconsistent with division (K)(2) of this section;

(b) The individual furnishes evidence satisfactory to the director that the individual's prospects for obtaining work in the individual's customary occupation within a reasonably short period are good. If the evidence is deemed satisfactory, the determination as to whether any work is suitable work with respect to this individual and whether the individual is ineligible or disqualified shall be based upon the meaning of "suitable work" and other provisions in section 4141.29 of the Revised Code.

(4) For purposes of this section, an individual shall be treated as actively engaged in seeking work during any week if:

(a) The individual has engaged in a systematic and sustained effort to obtain work during that week; and

(b) The individual provides tangible evidence to the director that the individual has engaged in the effort during that week.

(5) The director shall refer applicants for extended benefits to job openings that meet the requirements of divisions (E) and (F) of section 4141.29 of the Revised Code, and in the case of applicants whose prospects are determined not to be good under division (K)(3)(b) of this section to any suitable work which meets the criteria in divisions (K)(2) and (3)(a) of this section.

(6) Individuals denied extended or regular benefits under division (D)(1)(b) of section 4141.29 of the Revised Code because of being given a disciplinary layoff for misconduct must, after the date of disqualification, work the length of time and earn the amount of remuneration specified in division (K)(1) of this section, and meet all other eligibility requirements of this section, in order to establish entitlement to extended benefits.

(L) All payments of extended benefits made pursuant to this section shall be paid out of the unemployment compensation fund, provided by section 4141.09 of the Revised Code, and all payments of the federal share of extended benefits that are received as reimbursements under section 204 of the "Federal-State Extended Unemployment Compensation Act of 1970," 84 Stat. 696, 26 U.S.C.A. 3306, shall be deposited in such unemployment compensation fund and shall be credited to the extended benefit account established by division (I) of this section. Any refund of extended benefits, because of prior overpayment of such benefits, may be made from the unemployment compensation fund.

(M) In the administration of the provisions of this section which are enacted to conform with the requirements of the "Federal-State Extended Unemployment Compensation Act of 1970," 84 Stat. 696, 26 U.S.C.A.

3306, the director shall take such action consistent with state law, as may be necessary:

(1) To ensure that the provisions are so interpreted and applied as to meet the requirements of the federal act as interpreted by the United States department of labor; and

(2) To secure to this state the full reimbursement of the federal share of extended benefits paid under this section that are reimbursable under the federal act.

Sec. 4582.06. (A) A port authority created in accordance with section 4582.02 of the Revised Code may:

(1) Acquire, construct, furnish, equip, maintain, repair, sell, exchange, lease to or from, lease with an option to purchase, convey other interests in, or operate real or personal property, or any combination thereof, related to, useful for, or in furtherance of any authorized purpose, and make charges for the use of any port authority facility, which shall be not less than the charges established for the same services furnished by a public utility or common carrier in the jurisdiction of the particular port authority;

(2) Straighten, deepen, and improve any canal, channel, river, stream, or other water course or way that may be necessary or proper in the development of the facilities of the port authority;

(3) Issue bonds or notes for the acquisition, construction, furnishing, or equipping of any real or personal property, or any combination thereof, related to, useful for, or in furtherance of any authorized purpose, in compliance with Chapter 133. of the Revised Code, except that the bonds or notes only may be issued pursuant to a vote of the electors residing within the territory of the port authority. The net indebtedness incurred by a port authority shall never exceed two per cent of the total value of all property within the territory comprising the authority as listed and assessed for taxation.

(4) By resolution of its board of directors, issue revenue bonds beyond the limit of bonded indebtedness provided by law, for the acquisition, construction, furnishing, or equipping of any real or personal property, or any combination thereof, related to, useful for, or in furtherance of any authorized purpose, including all costs in connection with or incidental thereto.

The revenue bonds of the port authority shall be secured only by a pledge of and a lien on the revenues of the port authority derived from those loan payments, rentals, fees, charges, or other revenues that are designated in the resolution, including, but not limited to, any property to be acquired, constructed, furnished, or equipped with the proceeds of the bond issue,

after provision only for the reasonable cost of operating, maintaining, and repairing the property of the port authority so designated. The bonds may further be secured by the covenant of the port authority to maintain rates or charges that will produce revenues sufficient to meet the costs of operating, maintaining, and repairing such property and to meet the interest and principal requirements of the bonds and to establish and maintain reserves for the foregoing purposes. The board of directors, by resolution, may provide for the issuance of additional revenue bonds from time to time, to be secured equally and ratably, without preference, priority, or distinction, with outstanding revenue bonds, but subject to the terms and limitations of any trust agreement described in this section, and of any resolution authorizing bonds then outstanding. The board of directors, by resolution, may designate additional property of the port authority, the revenues of which shall be pledged and be subject to a lien for the payment of the debt charges on revenue bonds theretofore authorized by resolution of the board of directors, to the same extent as the revenues above described.

In the discretion of the board of directors, the revenue bonds of the port authority may be secured by a trust agreement between the board of directors on behalf of the port authority and a corporate trustee, that may be any trust company or bank having powers of a trust company, within or without the state.

The trust agreement may provide for the pledge or assignment of the revenues to be received, but shall not pledge the general credit and taxing power of the port authority. A trust agreement securing revenue bonds issued to acquire, construct, furnish, or equip real property, plants, factories, offices, and other structures and facilities for authorized purposes consistent with Section 13 or 16 of Article VIII, Ohio Constitution, may mortgage the real or personal property, or a combination thereof, to be acquired, constructed, furnished, or equipped from the proceeds of such revenue bonds, as further security for the bonds. The trust agreement or the resolution providing for the issuance of revenue bonds may set forth the rights and remedies of the bondholders and trustee, and may contain other provisions for protecting and enforcing their rights and remedies that are determined in the discretion of the board of directors to be reasonable and proper. The agreement or resolution may provide for the custody, investment, and disbursement of all moneys derived from the sale of such bonds, or from the revenues of the port authority, other than those moneys received from taxes levied pursuant to section 4582.14 of the Revised Code, and may provide for the deposit of such funds without regard to section 4582.15 of the Revised Code.

All bonds issued under authority of this chapter, regardless of form or terms and regardless of any other law to the contrary, shall have all qualities and incidents of negotiable instruments, subject to provisions for registration, and may be issued in coupon, fully registered, or other form, or any combination thereof, as the board of directors determines. Provision may be made for the registration of any coupon bonds as to principal alone or as to both principal and interest, and for the conversion into coupon bonds of any fully registered bonds or bonds registered as to both principal and interest.

The revenue bonds shall bear interest at such rate or rates, shall bear such date or dates, and shall mature within ~~forty~~ forty-five years following the date of issuance and in such amount, at such time or times, and in such number of installments, as may be provided in or pursuant to the resolution authorizing their issuance. ~~Any~~ The final maturity of any original issue of revenue bonds shall ~~mature~~ not be later than ~~forty~~ forty-five years from their date of issue. Such resolution also shall provide for the execution of the bonds, which may be by facsimile signatures unless prohibited by the resolution, and the manner of sale of the bonds. The resolution shall provide for, or provide for the determination of, any other terms and conditions relative to the issuance, sale, and retirement of the bonds that the board of directors in its discretion determines to be reasonable and proper.

Whenever a port authority considers it expedient, it may issue renewal notes and refund any bonds, whether the bonds to be refunded have or have not matured. The final maturity of any notes, including any renewal notes, shall not be later than five years from the date of issue of the original issue of notes. The final maturity of any refunding bonds shall not be later than the later of ~~forty~~ forty-five years from the date of issue of the original issue of bonds ~~or the date by which it is expected, at the time of issuance of the refunding bonds, that the useful life of all of the property, other than interests in land, refinanced with proceeds of the bonds will have expired.~~ The refunding bonds shall be sold and the proceeds applied to the purchase, redemption, or payment of the bonds to be refunded and the costs of issuance of the refunding bonds. The bonds and notes issued under this chapter, their transfer, and the income therefrom, shall at all times be free from taxation within the state.

(5) Do any of the following, in regard to any interests in any real or personal property, or any combination thereof, including, without limitation, machinery, equipment, plants, factories, offices, and other structures and facilities related to, useful for, or in furtherance of any authorized purpose, for such consideration and in such manner, consistent with Article VIII,

Ohio Constitution, as the board in its sole discretion may determine:

(a) Loan moneys to any person for the acquisition, construction, furnishing, and equipping of the property;

(b) Acquire, construct, maintain, repair, furnish, and equip the property;

(c) Sell to, exchange with, lease, convey other interests in, or lease with an option to purchase the same or any lesser interest in the property to the same or any other person or governmental entity;

(d) Guarantee the obligations of any person or governmental entity.

A port authority may accept and hold as consideration for the conveyance of property or any interest therein such property or interests therein as the board in its discretion may determine, notwithstanding any restrictions that apply to the investment of funds by a port authority.

(6) Construct, maintain, repair, furnish, equip, sell, exchange, lease, or lease with an option to purchase, any property that it is authorized to acquire. A port authority that is subject to this section also may operate any property in connection with transportation, recreational, governmental operations, or cultural activities.

(a) Any purchase, exchange, sale, lease, lease with an option to purchase, conveyance of other interests in, or other contract with a person or governmental entity that pertains to the acquisition, construction, maintenance, repair, furnishing, equipping, or operation of any real or personal property, or any combination thereof, related to, useful for, or in furtherance of an activity contemplated by Section 13 or 16 of Article VIII, Ohio Constitution, shall be made in such manner and subject to such terms and conditions as may be determined by the board of directors in its discretion.

(b) Division (A)(6)(a) of this section applies to all contracts that are subject to the division, notwithstanding any other provision of law that might otherwise apply, including, without limitation, any requirement of notice, any requirement of competitive bidding or selection, or any requirement for the provision of security.

(c) Divisions (A)(6)(a) and (b) of this section do not apply to either of the following:

(i) Any contract secured by or to be paid from moneys raised by taxation or the proceeds of obligations secured by a pledge of moneys raised by taxation;

(ii) Any contract secured exclusively by or to be paid exclusively from the general revenues of the port authority. For the purposes of this section, any revenues derived by the port authority under a lease or other agreement that, by its terms, contemplates the use of amounts payable under the

agreement either to pay the costs of the improvement that is the subject of the contract or to secure obligations of the port authority issued to finance costs of such improvement, are excluded from general revenues.

(7) Apply to the proper authorities of the United States pursuant to appropriate law for the right to establish, operate, and maintain foreign trade zones and to establish, operate, and maintain foreign trade zones; and to acquire land or property therefor, in a manner consistent with section 4582.17 of the Revised Code;

(8) Exercise the right of eminent domain to appropriate any land, rights, rights-of-way, franchises, easements, or other property, necessary or proper for any authorized purpose, pursuant to the procedure provided in sections 163.01 to 163.22 of the Revised Code, if funds equal to the appraised value of the property to be acquired as a result of such proceedings are available for that purpose, except that nothing contained in sections 4582.01 to 4582.20 of the Revised Code shall authorize a port authority to take or disturb property or facilities belonging to any agency or political subdivision of this state, public utility, or common carrier, which property or facilities are necessary and convenient in the operation of the agency or political subdivision, public utility, or common carrier, unless provision is made for the restoration, relocation, or duplication of the property or facilities, or upon the election of the agency or political subdivision, public utility, or common carrier, for the payment of compensation, if any, at the sole cost of the port authority, provided that:

(a) If any restoration or duplication proposed to be made pursuant to this section involves a relocation of such property or facilities, the new facilities and location shall be of at least comparable utilitarian value and effectiveness, and the relocation shall not impair the ability of the public utility or common carrier to compete in its original area of operation.

(b) If any restoration or duplication made pursuant to this section involves a relocation of such property or facilities, the port authority shall acquire no interest or right in or to the appropriated property or facilities, except as provided in division (A)(11) of this section, until the relocated property or facilities are available for use and until marketable title thereto has been transferred to the public utility or common carrier.

(c) Provisions for restoration or duplication shall be described in detail in the resolution for appropriation passed by the port authority.

(9) Enjoy and possess the same rights, privileges, and powers granted municipal corporations under sections 721.04 to 721.11 of the Revised Code;

(10) Maintain such funds as it considers necessary;

(11) Direct its agents or employees, when properly identified in writing, and after at least five days' written notice, to enter upon lands within the confines of its jurisdiction in order to make surveys and examinations preliminary to location and construction of works for the purposes of the port authority, without liability of the port authority or its agents or employees except for actual damage done;

(12) Sell, lease, or convey other interests in real and personal property and grant easements or rights-of-way over property of the port authority. The board of directors shall specify the consideration and any terms thereof for the sale, lease, or conveyance of other interests in real and personal property. Any determinations made by the board of directors under this division shall be conclusive. The sale, lease, or conveyance may be made without advertising and the receipt of bids.

(13) Promote, advertise, and publicize the port authority facilities and its authorized purposes, provide information to persons with an interest in transportation and other port authority activities, and appear before rate-making authorities to represent and promote the interests of the port authority and its authorized purposes;

(14) Adopt rules, not in conflict with general law, governing the use of and the safeguarding of its property, grounds, buildings, equipment, and facilities, safeguarding persons and their property located on or in port authority property, and governing the conduct of its employees and the public, in order to promote the public safety and convenience in and about its terminals and grounds, and to maintain order. Any such regulation shall be posted at no less than five public places in the port authority, as determined by the board of directors, for a period of not fewer than fifteen days, and shall be available for public inspection at the principal office of the port authority during regular business hours. No person shall violate any lawful regulation adopted and posted as provided in this division.

(15) Do all acts necessary or appropriate to carry out its authorized purposes. The port authority shall have the powers and rights granted to other subdivisions under section 9.20 of the Revised Code.

(B) Any instrument by which real property is acquired pursuant to this section shall identify the agency of the state that has the use and benefit of the real property as specified in section 5301.012 of the Revised Code.

(C) Whoever violates division (A)(14) of this section is guilty of a minor misdemeanor.

Sec. 4582.48. A port authority at any time may issue port authority revenue bonds in such principal amounts as, in the opinion of the port authority, are necessary for the purpose of paying the cost of one or more

port authority facilities or parts thereof. A port authority at any time may issue renewal notes, issue bonds to retire its notes and whenever it considers refunding expedient, refund any bonds by the issuance of port authority revenue refunding bonds whether the bonds to be refunded have or have not matured, and issue port authority revenue bonds partly to refund outstanding bonds and partly for any other authorized purpose. The port authority revenue refunding bonds shall be sold and the proceeds applied to the purchase, redemption, or payment of the bonds to be refunded. Port authority revenue bonds shall be special obligations of the port authority payable out of the revenues of the port authority that are pledged for such payment. The pledge shall be valid and binding from the time the pledge is made and the revenues so pledged and thereafter received by the port authority immediately shall be subject to the lien of the pledge without any physical delivery thereof or further act, and the lien of the pledge is valid and binding as against all parties having claims of any kind in tort, contract, or otherwise against the port authority, irrespective of whether those parties have notice thereof. Neither the resolution nor any trust agreement by which a pledge is created need be filed or recorded except in the records of the port authority.

Whether or not the port authority revenue bonds are of such form and character as to be negotiable instruments, the port authority revenue bonds shall have all the qualities and incidents of negotiable instruments, subject only to the provisions of the bonds for registration.

The port authority revenue bonds shall be authorized by resolution of the port authority, and shall bear interest at such rate or rates, shall bear such date or dates, and shall mature at such time or times, and in such number of installments as may be provided in or pursuant to that resolution. The final maturity of any port authority revenue bond in the form of a note and any renewals thereof shall not exceed five years from the date of issue of the original note. The final maturity of any ~~original~~ issue of port authority revenue bonds shall not exceed ~~forty~~ years from the date of issue, and the ~~final maturity of any port authority revenue bonds that refund outstanding port authority revenue bonds shall not~~ be later than ~~the later of forty~~ forty-five years from the date of issue of the original issue of bonds ~~or the date by which it is expected, at the time of issuance of the refunding bonds, that the useful life of all of the property refinanced with the proceeds of the bonds, other than interests in land, will have expired.~~ Any such bonds or notes shall be executed in a manner as the resolution or resolutions may provide. The port authority revenue bonds shall be in such denominations, be in such form, either coupon or registered, carry such registration

privileges, be payable in such medium of payment, at such place or places, and be subject to such terms of redemption as may be provided in or pursuant to the resolution authorizing their issuance. Port authority revenue bonds of the port authority may be sold by the port authority, at public or private sale, at or at not less than a price or prices as the port authority determines. In case any officer whose signature or a facsimile of whose signature appears on any bonds, notes, or coupons, ceases to be such officer before delivery of bonds or notes, the signature or facsimile shall nevertheless be sufficient for all purposes the same as if the officer had remained in office until such delivery, and in case the seal of the port authority has been changed after a facsimile has been imprinted on such bonds or notes, the facsimile seal will continue to be sufficient for all purposes.

Any resolution or resolutions authorizing any port authority revenue bonds or any issue of bonds may contain provisions, subject to any agreements with bondholders as may then exist, which provisions shall be a part of the contract with the holders of bonds, as to the pledging of all or any part of the revenues of the port authority to secure the payment of the port authority bonds or of any issue of the bonds; the use and disposition of revenues of the port authority; a covenant to fix, alter, and collect rentals and other charges so that pledged revenues will be sufficient to pay costs of operation, maintenance, and repairs, pay principal of and interest on bonds secured by the pledge of such revenues, and provide any reserves that may be required by the applicable resolution or trust agreement; the setting aside of reserve funds, sinking funds, or replacement and improvement funds and the regulation and disposition thereof; the crediting of the proceeds of the sale of bonds to and among the funds referred to or provided for in or pursuant to the resolution authorizing the issuance of the bonds or notes; the use, lease, sale, or other disposition of any port authority facility or any other assets of the port authority; limitations on the purpose to which the proceeds of sale of bonds may be applied and the pledging of those proceeds to secure the payment of the bonds or of any issue of the bonds; as to notes issued in anticipation of the issuance of bonds, the agreement of the port authority to do all things necessary for the authorization, issuance, and sale of the bonds in amounts that may be necessary for the timely retirement of the notes; limitations on the issuance of additional bonds; the terms upon which additional bonds may be issued and secured; the refunding of outstanding bonds; the procedure, if any, by which the terms of any contract with bondholders may be amended or abrogated, the amount of bonds the holders of which must consent thereto, and the manner in which such

consent may be given; limitations on the amount of moneys to be expended by the port authority for operating, administrative, or other expenses of the port authority; securing any bonds or notes by a trust agreement in accordance with section 4582.50 of the Revised Code; and any other matters, of like or different character, that in any way affect the security or protection of the bonds or notes.

Neither the board of directors of the port authority nor any person executing the bonds shall be liable personally on the bonds or be subject to any personal liability or accountability by reason of the issuance thereof.

Sec. 5747.08. An annual return with respect to the tax imposed by section 5747.02 of the Revised Code and each tax imposed under Chapter 5748. of the Revised Code shall be made by every taxpayer for any taxable year for which the taxpayer is liable for the tax imposed by that section or under that chapter, unless the total credits allowed under divisions (E), (F), and (G) of section 5747.05 of the Revised Code for the year are equal to or exceed the tax imposed by section 5747.02 of the Revised Code, in which case no return shall be required unless the taxpayer is liable for a tax imposed pursuant to Chapter 5748. of the Revised Code.

(A) If an individual is deceased, any return or notice required of that individual under this chapter shall be made and filed by that decedent's executor, administrator, or other person charged with the property of that decedent.

(B) If an individual is unable to make a return or notice required by this chapter, the return or notice required of that individual shall be made and filed by the individual's duly authorized agent, guardian, conservator, fiduciary, or other person charged with the care of the person or property of that individual.

(C) Returns or notices required of an estate or a trust shall be made and filed by the fiduciary of the estate or trust.

(D)(1)(a) Except as otherwise provided in division (D)(1)(b) of this section, any pass-through entity may file a single return on behalf of one or more of the entity's investors other than an investor that is a person subject to the tax imposed under section 5733.06 of the Revised Code. The single return shall set forth the name, address, and social security number or other identifying number of each of those pass-through entity investors and shall indicate the distributive share of each of those pass-through entity investor's income taxable in this state in accordance with sections 5747.20 to 5747.231 of the Revised Code. Such pass-through entity investors for whom the pass-through entity elects to file a single return are not entitled to the exemption or credit provided for by sections 5747.02 and 5747.022 of the

Revised Code; shall calculate the tax before business credits at the highest rate of tax set forth in section 5747.02 of the Revised Code for the taxable year for which the return is filed; and are entitled to only their distributive share of the business credits as defined in division (D)(2) of this section. A single check drawn by the pass-through entity shall accompany the return in full payment of the tax due, as shown on the single return, for such investors, other than investors who are persons subject to the tax imposed under section 5733.06 of the Revised Code.

(b)(i) A pass-through entity shall not include in such a single return any investor that is a trust to the extent that any direct or indirect current, future, or contingent beneficiary of the trust is a person subject to the tax imposed under section 5733.06 of the Revised Code.

(ii) A pass-through entity shall not include in such a single return any investor that is itself a pass-through entity to the extent that any direct or indirect investor in the second pass-through entity is a person subject to the tax imposed under section 5733.06 of the Revised Code.

(c) Nothing in division (D) of this section precludes the tax commissioner from requiring such investors to file the return and make the payment of taxes and related interest, penalty, and interest penalty required by this section or section 5747.02, 5747.09, or 5747.15 of the Revised Code. Nothing in division (D) of this section shall be construed to provide to such an investor or pass-through entity any additional deduction or credit, other than the credit provided by division (J) of this section, solely on account of the entity's filing a return in accordance with this section. Such a pass-through entity also shall make the filing and payment of estimated taxes on behalf of the pass-through entity investors other than an investor that is a person subject to the tax imposed under section 5733.06 of the Revised Code.

(2) For the purposes of this section, "business credits" means the credits listed in section 5747.98 of the Revised Code excluding the following credits:

(a) The retirement credit under division (B) of section 5747.055 of the Revised Code;

(b) The senior citizen credit under division (C) of section 5747.05 of the Revised Code;

(c) The lump sum distribution credit under division (D) of section 5747.05 of the Revised Code;

(d) The dependent care credit under section 5747.054 of the Revised Code;

(e) The lump sum retirement income credit under division (C) of section

5747.055 of the Revised Code;

(f) The lump sum retirement income credit under division (D) of section 5747.055 of the Revised Code;

(g) The lump sum retirement income credit under division (E) of section 5747.055 of the Revised Code;

(h) The credit for displaced workers who pay for job training under section 5747.27 of the Revised Code;

(i) The twenty-dollar personal exemption credit under section 5747.022 of the Revised Code;

(j) The joint filing credit under division (G) of section 5747.05 of the Revised Code;

(k) The nonresident credit under division (A) of section 5747.05 of the Revised Code;

(l) The credit for a resident's out-of-state income under division (B) of section 5747.05 of the Revised Code;

(m) The low-income credit under section 5747.056 of the Revised Code.

(3) The election provided for under division (D) of this section applies only to the taxable year for which the election is made by the pass-through entity. Unless the tax commissioner provides otherwise, this election, once made, is binding and irrevocable for the taxable year for which the election is made. Nothing in this division shall be construed to provide for any deduction or credit that would not be allowable if a nonresident pass-through entity investor were to file an annual return.

(4) If a pass-through entity makes the election provided for under division (D) of this section, the pass-through entity shall be liable for any additional taxes, interest, interest penalty, or penalties imposed by this chapter if the tax commissioner finds that the single return does not reflect the correct tax due by the pass-through entity investors covered by that return. Nothing in this division shall be construed to limit or alter the liability, if any, imposed on pass-through entity investors for unpaid or underpaid taxes, interest, interest penalty, or penalties as a result of the pass-through entity's making the election provided for under division (D) of this section. For the purposes of division (D) of this section, "correct tax due" means the tax that would have been paid by the pass-through entity had the single return been filed in a manner reflecting the tax commissioner's findings. Nothing in division (D) of this section shall be construed to make or hold a pass-through entity liable for tax attributable to a pass-through entity investor's income from a source other than the pass-through entity electing to file the single return.

(E) If a husband and wife file a joint federal income tax return for a

taxable year, they shall file a joint return under this section for that taxable year, and their liabilities are joint and several, but, if the federal income tax liability of either spouse is determined on a separate federal income tax return, they shall file separate returns under this section.

If either spouse is not required to file a federal income tax return and either or both are required to file a return pursuant to this chapter, they may elect to file separate or joint returns, and, pursuant to that election, their liabilities are separate or joint and several. If a husband and wife file separate returns pursuant to this chapter, each must claim the taxpayer's own exemption, but not both, as authorized under section 5747.02 of the Revised Code on the taxpayer's own return.

(F) Each return or notice required to be filed under this section shall contain the signature of the taxpayer or the taxpayer's duly authorized agent and of the person who prepared the return for the taxpayer, and shall include the taxpayer's social security number. Each return shall be verified by a declaration under the penalties of perjury. The tax commissioner shall prescribe the form that the signature and declaration shall take.

(G) Each return or notice required to be filed under this section shall be made and filed as required by section 5747.04 of the Revised Code, on or before the fifteenth day of April of each year, on forms that the tax commissioner shall prescribe, together with remittance made payable to the treasurer of state in the combined amount of the state and all school district income taxes shown to be due on the form, unless the combined amount shown to be due is one dollar or less, in which case that amount need not be remitted.

Upon good cause shown, the tax commissioner may extend the period for filing any notice or return required to be filed under this section and may adopt rules relating to extensions. If the extension results in an extension of time for the payment of any state or school district income tax liability with respect to which the return is filed, the taxpayer shall pay at the time the tax liability is paid an amount of interest computed at the rate per annum prescribed by section 5703.47 of the Revised Code on that liability from the time that payment is due without extension to the time of actual payment. Except as provided in section 5747.132 of the Revised Code, in addition to all other interest charges and penalties, all taxes imposed under this chapter or Chapter 5748. of the Revised Code and remaining unpaid after they become due, except combined amounts due of one dollar or less, bear interest at the rate per annum prescribed by section 5703.47 of the Revised Code until paid or until the day an assessment is issued under section 5747.13 of the Revised Code, whichever occurs first.

If the tax commissioner considers it necessary in order to ensure the payment of the tax imposed by section 5747.02 of the Revised Code or any tax imposed under Chapter 5748. of the Revised Code, the tax commissioner may require returns and payments to be made otherwise than as provided in this section.

To the extent that any provision in this division conflicts with any provision in section 5747.026 of the Revised Code, the provision in that section prevails.

(H) If any report, claim, statement, or other document required to be filed, or any payment required to be made, within a prescribed period or on or before a prescribed date under this chapter is delivered after that period or that date by United States mail to the agency, officer, or office with which the report, claim, statement, or other document is required to be filed, or to which the payment is required to be made, the date of the postmark stamped on the cover in which the report, claim, statement, or other document, or payment is mailed shall be deemed to be the date of delivery or the date of payment.

If a payment is required to be made by electronic funds transfer pursuant to section 5747.072 of the Revised Code, the payment is considered to be made when the payment is received by the treasurer of state or credited to an account designated by the treasurer of state for the receipt of tax payments.

"The date of the postmark" means, in the event there is more than one date on the cover, the earliest date imprinted on the cover by the United States postal service.

(I) The amounts withheld by the employer pursuant to section 5747.06 of the Revised Code shall be allowed to the recipient of the compensation as credits against payment of the appropriate taxes imposed on the recipient by section 5747.02 and under Chapter 5748. of the Revised Code.

(J) If, in accordance with division (D) of this section, a pass-through entity elects to file a single return and if any investor is required to file the return and make the payment of taxes required by this chapter on account of the investor's other income that is not included in a single return filed by a pass-through entity, the investor is entitled to a refundable credit equal to the investor's proportionate share of the tax paid by the pass-through entity on behalf of the investor. The investor shall claim the credit for the investor's taxable year in which or with which ends the taxable year of the pass-through entity. Nothing in this chapter shall be construed to allow any credit provided in this chapter to be claimed more than once. For the purposes of computing any interest, penalty, or interest penalty, the investor

shall be deemed to have paid the refundable credit provided by this division on the day that the pass-through entity paid the estimated tax or the tax giving rise to the credit.

(K) The tax commissioner shall ensure that each return required to be filed under this section includes a box that the taxpayer may check to authorize a paid tax preparer who prepared the return to communicate with the department of taxation about matters pertaining to the return. The return or instructions accompanying the return shall indicate that by checking the box the taxpayer authorizes the department of taxation to contact the preparer concerning questions that arise during the processing of the return and authorizes the preparer only to provide the department with information that is missing from the return, to contact the department for information about the processing of the return or the status of the taxpayer's refund or payments, and to respond to notices about mathematical errors, offsets, or return preparation that the taxpayer has received from the department and has shown to the preparer.

(L) The tax commissioner shall permit individual taxpayers to instruct the department of taxation to cause any refund of overpaid taxes to be deposited directly into a checking account or preexisting college savings plan or program account offered by the Ohio tuition trust authority under Chapter 3334. of the Revised Code, as designated by the taxpayer, when the taxpayer files the annual return required by this section electronically.

(M) The tax commissioner may adopt rules to administer this section.

SECTION 2. That existing sections 117.13, 1515.14, 3306.052, 3734.901, 4141.301, 4582.06, 4582.48, and 5747.08 of the Revised Code are hereby repealed.

SECTION 3. Section 5747.08 of the Revised Code, as amended by this act, shall apply to taxable years beginning on or after January 1, 2010.

SECTION 4. The amendments to sections 133.01, 133.02, 133.18, 133.20, 133.21, and 133.34 of the Revised Code and the enactment of section 133.022 of the Revised Code in Am. Sub. H.B. 1 of the 128th General Assembly apply to any proceedings commenced after the effective date of that act, and, so far as their provisions support the actions taken, also apply to any proceedings that on the effective date of that act are pending, in progress, or, in the case of elections or otherwise, completed, and to the

securities authorized or issued pursuant to those proceedings, notwithstanding the applicable laws previously in effect or any provision to the contrary in a prior resolution, ordinance, order, advertisement, notice, or other proceeding. Any proceedings pending or in progress on the effective date of those amendments and enactments, and securities sold, issued, and delivered, and validated, pursuant to those proceedings, shall be deemed to have been taken, and authorized, sold, issued, and delivered, and validated, in conformity with those amendments and enactments.

Those amendments and enactments in Section 101.01 of Am. Sub. H.B. 1 of the 128th General Assembly provide additional and supplemental provisions for the subject matter that may also be the subject of other laws, and are supplemental to and not in derogation of any similar authority provided by, derived from, or implied by, the Constitution, or any other law, including laws amended by this act, or any charter, order, resolution, or ordinance, and no inference shall be drawn to negate the authority thereunder by reason of express provisions contained in Section 101.01.

The provisions of the Revised Code amended, enacted, or repealed by Am. Sub. H.B. 1 of the 128th General Assembly shall be deemed to remain applicable to securities issued pursuant to or in reliance on them prior to the effective date of those amendments, enactments, or repeals.

SECTION 5. The Department of Education shall recompute each city, exempted village, and local school district's annualized funding for fiscal year 2010 under Chapter 3306. of the Revised Code taking into account the amendments to section 3306.052 of the Revised Code enacted by this act and shall adjust each district's remaining payments for the fiscal year, as necessary, so that the final reconciled amount paid to the district for the entire fiscal year reflects the amendments to section 3306.052 of the Revised Code enacted by this act.

SECTION 6. That Sections 281.20, 343.40, and 371.50.90 of Am. Sub. H.B. 1 of the 128th General Assembly be amended to read as follows:

Sec. 281.20. STATEHOUSE NEWS BUREAU

The foregoing appropriation item 935401, Statehouse News Bureau, shall be used solely to support the operations of the Ohio Statehouse News Bureau.

OHIO GOVERNMENT TELECOMMUNICATIONS SERVICES

The foregoing appropriation item 935402, Ohio Government Telecommunications Services, shall be used solely to support the operations

of Ohio Government Telecommunications Services which include providing multimedia support to the state government and its affiliated organizations and broadcasting the activities of the legislative, judicial, and executive branches of state government, among its other functions.

TECHNOLOGY OPERATIONS

Of the foregoing appropriation item 935409, Technology Operations, ~~\$2,000,000 in fiscal year 2010~~ up to \$1,000,000 in fiscal year 2010 shall be used by eTech Ohio to maintain the clearinghouse established under section 3333.82 of the Revised Code. In fiscal year 2011, up to \$1,000,000 shall be used by eTech Ohio to contract with an entity to provide ~~a common statewide platform and~~ online advanced placement courses to public school students in Ohio and; ~~up to \$1,000,000 in fiscal year 2011 shall be used to maintain~~ for the continued maintenance of the clearinghouse established under section 3333.82 of the Revised Code for online advanced placement courses. School districts that have students participating in the program shall not be charged a fee in fiscal ~~year~~ years 2010, ~~but may be charged a fee in fiscal year~~ and 2011 through the clearinghouse. Students participating in the program shall receive services free of charge. In choosing a vendor to provide advanced placement courses, eTech may require that the courses be provided through the clearinghouse established under section 3333.82 of the Revised Code.

An amount equal to the unexpended, unencumbered portion of the foregoing appropriation item 935409, at the end of fiscal year 2010 is hereby reappropriated in fiscal year 2011 to continue to support the statewide platform and to maintain the clearinghouse.

The remainder of appropriation item 935409, Technology Operations, shall be used by eTech Ohio to pay expenses of eTech Ohio's network infrastructure, which includes the television and radio transmission infrastructure and infrastructure that shall link all public K-12 classrooms to each other and to the Internet, and provide access to voice, video, other communication services, and data educational resources for students and teachers.

CONTENT DEVELOPMENT, ACQUISITION, AND DISTRIBUTION

The foregoing appropriation item 935410, Content Development, Acquisition, and Distribution, shall be used for the development, acquisition, and distribution of information resources by public media and radio reading services and for educational use in the classroom and online.

Of the foregoing appropriation item 935410, Content Development, Acquisition, and Distribution, up to \$731,055 in fiscal year 2010 and up to

\$731,221 in fiscal year 2011 shall be allocated equally among the 12 Ohio educational television stations and used with the advice and approval of eTech Ohio. Funds shall be used for the production of interactive instructional programming series with priority given to resources aligned with state academic content standards in consultation with the Ohio Department of Education and for teleconferences to support eTech Ohio. The programming shall be targeted to the needs of the poorest two hundred school districts as determined by the district's adjusted valuation per pupil as defined in former section 3317.0213 of the Revised Code as that section existed prior to June 30, 2005.

Of the foregoing appropriation item 935410, Content Development, Acquisition, and Distribution, up to \$1,810,966 in fiscal year 2010 and up to \$1,811,376 in fiscal year 2011 shall be distributed by eTech Ohio to Ohio's qualified public educational television stations and educational radio stations to support their operations. The funds shall be distributed pursuant to an allocation formula used by the Ohio Educational Telecommunications Network Commission unless a substitute formula is developed by eTech Ohio in consultation with Ohio's qualified public educational television stations and educational radio stations.

Of the foregoing appropriation item 935410, Content Development, Acquisition, and Distribution, up to \$221,902 in fiscal year 2010 and up to \$221,952 in fiscal year 2011 shall be distributed by eTech Ohio to Ohio's qualified radio reading services to support their operations. The funds shall be distributed pursuant to an allocation formula used by the Ohio Educational Telecommunications Network Commission unless a substitute formula is developed by eTech Ohio in consultation with Ohio's qualified radio reading services.

Sec. 343.40. SOIL AND WATER DISTRICTS

In addition to state payments to soil and water conservation districts authorized by section 1515.10 of the Revised Code, the Department of Natural Resources may use appropriation item 725502, Soil and Water Districts, to pay any soil and water conservation district an annual amount not to exceed ~~\$30,000~~ \$40,000, upon receipt of a request and justification from the district and approval by the Ohio Soil and Water Conservation Commission. The county auditor shall credit the payments to the special fund established under section 1515.10 of the Revised Code for the local soil and water conservation district. Moneys received by each district shall be expended for the purposes of the district.

The foregoing appropriation item 725683, Soil and Water Districts, shall be expended for the purposes described above, except that the funding

source for this appropriation shall be fees applied on the disposal of construction and demolition debris and municipal solid waste, and fees levied on the sale of tires, as provided in section 1515.14 of the Revised Code.

OIL AND GAS WELL PLUGGING

The foregoing appropriation item 725677, Oil and Gas Well Plugging, shall be used exclusively for the purposes of plugging wells and to properly restore the land surface of idle and orphan oil and gas wells pursuant to section 1509.071 of the Revised Code. No funds from the appropriation item shall be used for salaries, maintenance, equipment, or other administrative purposes, except for those costs directly attributed to the plugging of an idle or orphan well. This appropriation item shall not be used to transfer cash to any other fund or appropriation item.

LITTER CONTROL AND RECYCLING

Of the foregoing appropriation item 725644, Litter Control and Recycling, up to \$1,500,000 may be used in each fiscal year for the administration of the Recycling and Litter Prevention Program.

Sec. 371.50.90. HAZARDOUS MATERIALS PROGRAM

The foregoing appropriation item 235596, Hazardous Materials Program, shall be used by the Chancellor of the Board of Regents to make awards for the establishment or continued development and support of hazardous materials education, studies, or programs at Ohio institutions of higher education and to support the Center for the Interdisciplinary Study of Education and Leadership in Public Service at Cleveland State University. The Center increases the role of special populations in public service and not-for-profit organizations by studying issues in public service and guides strategies for attracting new communities into public service occupations by bringing together a cadre of researchers, scholars, and professionals representing the public administration, social behavioral, and education disciplines.

SECTION 7. That existing Sections 281.20, 343.40, and 371.50.90 of Am. Sub. H.B. 1 of the 128th General Assembly are hereby repealed.

SECTION 8. The Director of Budget and Management shall transfer the unexpended, unencumbered portion, as of July 15, 2010, of Higher Education Improvement Fund (Fund 7034) appropriation item C35606, Louvee Theater Project, under Rio Grande Community College, to Fund 7034 appropriation item C30082, Louvee Theater Project, under Ohio

University.

SECTION 9. If determined to be necessary, the Director of Natural Resources may request the Controlling Board to increase appropriations to the Soil and Water Conservation District Assistance Fund in order to account for increased revenue generated as a result of the amendments made by this act to sections 1515.14 and 3734.901 of the Revised Code. The Controlling Board shall approve such a request.

SECTION 10. The amendments by this act of sections 4582.06 and 4582.48 of the Revised Code apply to any proceedings commenced after the effective date of the act, and, so far as their provisions support the actions taken, also apply to any proceedings that on the effective date of the act are pending, in progress, or completed, and to the securities authorized or issued pursuant to those proceedings, notwithstanding the applicable laws previously in effect or any provision to the contrary in a prior resolution, ordinance, order, advertisement, notice, or other proceeding. Any proceedings pending or in progress on the effective date of those amendments, and securities sold, issued, and delivered, and validated, pursuant to those proceedings, shall be deemed to have been taken, and authorized, sold, issued, and delivered, and validated, in conformity with those amendments.

The authority provided by the amendments by this act of sections 4582.06 and 4582.48 of the Revised Code provide additional and supplemental provisions for the subject matter that also may be the subject of other laws, and is supplemental to and not in derogation of any similar authority provided by, derived from, or implied by, the Constitution of the United States and the Constitution of Ohio, or any other law, including laws amended by this act, or any charter, order, resolution, or ordinance, and no inference shall be drawn to negate the authority of such laws by reason of express provisions contained in the amendments.

The provisions of sections 4582.06 and 4582.48 of the Revised Code amended by this act shall be deemed to apply to securities issued pursuant to or in reliance on such provisions prior to the effective date of those amendments.

SECTION 11. Any amount of Parks and Recreation Improvement Fund appropriation item C725E2, Local Parks Projects, set aside for the

Columbus Crew Facility – Hilliard in H.B. 462 of the 128th General Assembly shall instead be used for the Hilliard First Responders Park.

SECTION 12. Any amount of Parks and Recreation Improvement Fund appropriation item C725E2, Local Parks Projects, set aside for the Green Township Legacy Place Park in H.B. 462 of the 128th General Assembly shall instead be used for the Green Township Bicentennial Park and Unnewehr Home Grounds Restoration.

SECTION 13. Any amount of Parks and Recreation Improvement Fund appropriation item C725E2, Local Parks Projects, set aside for the Youngstown City Park in H.B. 462 of the 128th General Assembly shall instead be used for the Wick Park Playground.

SECTION 14. This act is declared to be an emergency measure necessary for the immediate preservation of the public peace, health, and safety. The reason for such necessity lies in the need, in these times of high unemployment, to provide continued assistance to those who have been struggling to find work in this difficult economic climate, and to provide timely administration of the changes in the school funding system enacted by this act for the current fiscal year, while at the same time protecting the health and safety of the public. Therefore, this act shall go into immediate effect.

Speaker _____ *of the House of Representatives.*

President _____ *of the Senate.*

Passed _____, 20____

Approved _____, 20____

Governor.

Sub. S. B. No. 155

128th G.A.

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

Director, Legislative Service Commission.

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

Secretary of State.

File No. _____ Effective Date _____