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Senators Carey, Miller, D.

Cosponsors: **Senators Buehrer, Cafaro, Fedor, Gibbs, Goodman, Harris, Hughes, Kearney, Morano, Niehaus, Schaffer, Schiavoni, Strahorn, Widener, Gillmor, Turner, Sawyer, Smith, Miller, R.**

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A B I L L

To amend sections 117.13, 1515.14, 3306.052,	1
3734.901, 4141.301, 4582.06, 4582.48, and 5747.08	2
of the Revised Code and to amend Sections 281.20,	3
343.40, and 371.50.90 of Am. Sub. H.B. 1 of the	4
128th General Assembly to require that the costs	5
of all biennial audits of state agencies be	6
charged to the state agency being audited, to	7
alter the allocation of the proceeds of the	8
existing fee on the sale of new tires in order to	9
provide funding for the Soil and Water	10
Conservation District Assistance Fund, to increase	11
the maximum amount of the annual soil and water	12
conservation district subsidy, to permit	13
individual taxpayers to direct the state to	14
transmit an income tax refund directly to certain	15

accounts, to allow the use of the state on and off 16
triggers for state extended unemployment benefits 17
using the total unemployment rate and the payment 18
of high-unemployment period benefits if the 19
benefits are federally funded, to modify the 20
computation of payments for career-technical 21
education for certain school districts for fiscal 22
years 2010 and 2011, to modify the effective date 23
of certain changes to the Uniform Public 24
Securities Law made in Am. Sub. H.B. 1 of the 25
128th General Assembly, to establish that the 26
final maturity for a port authority revenue bond 27
must not be later than 45 years after the issuance 28
of the bond rather than 40 years, to make changes 29
to the eTech Ohio clearinghouse, to transfer the 30
Louvee Theater Project from Rio Grande Community 31
College to Ohio University, to redirect certain 32
capital appropriations, to modify appropriation 33
intent language, and to declare an emergency. 34

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

Section 1. That sections 117.13, 1515.14, 3306.052, 3734.901, 35
4141.301, 4582.06, 4582.48, and 5747.08 of the Revised Code be 36
amended to read as follows: 37

Sec. 117.13. (A) The costs of audits of state agencies shall 38
be recovered by the auditor of state in the following manner: 39

(1) The costs of all audits of state agencies shall be paid 40
to the auditor of state on statements rendered by the auditor of 41
state. Money so received by the auditor of state shall be paid 42
into the state treasury to the credit of the public audit expense 43
fund--intrastate, which is hereby created, and shall be used to 44

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. 45
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(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. 55
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(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. 58
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(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. 62
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(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. 68
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(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:	77 78 79 80 81
(a) One-third of the costs to the agency being audited;	82
(b) One-third of the costs to the public children services agency that provided the public money to the agency being audited;	83 84
(c) One-third of the costs to the department of job and family services.	85 86
(C) The costs of audits of local public offices shall be recovered by the auditor of state in the following manner:	87 88
(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	89 90 91 92 93 94 95 96 97 98 99 100 101 102 103 104 105 106 107

relates.	108
(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.	109 110 111 112 113 114 115 116 117 118 119 120 121 122 123
(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.	124 125 126 127 128 129 130 131
(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	132 133 134 135 136 137 138 139

per annum prescribed by section 5703.47 of the Revised Code. All	140
interest charges assessed by the auditor of state may be collected	141
in the same manner as audit costs pursuant to division (D) of this	142
section.	143
(D) If the auditor of state fails to receive payment for any	144
amount due, including, but not limited to, fines, fees, and costs,	145
from a public office for services performed under this or any	146
other section of the Revised Code, the auditor of state may seek	147
payment through the office of budget and management. (Amounts due	148
include any amount due to an independent public accountant with	149
whom the auditor has contracted to perform services, all costs and	150
fees associated with participation in the uniform accounting	151
network, and all costs associated with the auditor's provision of	152
local government services.) Upon certification by the auditor of	153
state to the director of budget and management of any such amount	154
due, the director shall withhold from the public office any amount	155
available, up to and including the amount certified as due, from	156
any funds under the director's control that belong to or are	157
lawfully payable or due to the public office. The director shall	158
promptly pay the amount withheld to the auditor of state. If the	159
director determines that no funds due and payable to the public	160
office are available or that insufficient amounts of such funds	161
are available to cover the amount due, the director shall withhold	162
and pay to the auditor of state the amounts available and, in the	163
case of a local public office, certify the remaining amount to the	164
county auditor of the county in which the local public office is	165
located. The county auditor shall withhold from the local public	166
office any amount available, up to and including the amount	167
certified as due, from any funds under the county auditor's	168
control and belonging to or lawfully payable or due to the local	169
public office. The county auditor shall promptly pay any such	170
amount withheld to the auditor of state.	171

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.	172 173 174 175 176 177 178 179 180 181 182 183 184 185 186 187 188 189 190 191
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 <u>section sections</u> 3714.073 and 3734.901 and division (A)(5) of section 3734.57 of the Revised Code.	192 193 194 195 196 197
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:	198 199 200 201
(A) For fiscal year 2010, each district shall receive an	202

amount equal to the <u>amount sum of the amounts</u> the district	203
received for fiscal year 2009 under division (E) of section	204
3317.022 <u>and division (N) of section 3317.024</u> of the Revised Code,	205
as that section those sections existed for that fiscal year, times	206
1.0075.	207
(B) For fiscal year 2011, each district shall receive an	208
amount equal to the amount the district received for fiscal year	209
2010 under division (A) of this section times 1.0075.	210
Each school district that receives funds under this section	211
shall spend the funds only for purposes the department of	212
education designates as approved for vocational education	213
expenses. Vocational education expenses approved by the department	214
shall include only expenses connected to the delivery of	215
career-technical programming to students enrolled in	216
state-approved career-technical programs. The department shall	217
require each school district to report data annually so that the	218
department may monitor the district's compliance with the	219
requirements regarding the manner in which funding received under	220
this section may be spent.	221
 Sec. 3734.901. (A)(1) For the purpose of providing revenue to	222
defray the cost of administering and enforcing the scrap tire	223
provisions of this chapter, rules adopted under those provisions,	224
and terms and conditions of orders, variances, and licenses issued	225
under those provisions; to abate accumulations of scrap tires; to	226
make grants supporting market development activities for scrap	227
tires and synthetic rubber from tire manufacturing processes and	228
tire recycling processes and to support scrap tire amnesty and	229
cleanup events; to make loans to promote the recycling or recovery	230
of energy from scrap tires; and to defray the costs of	231
administering and enforcing sections 3734.90 to 3734.9014 of the	232
Revised Code, a fee of fifty cents per tire is hereby levied on	233

the sale of tires. The proceeds of the fee shall be deposited in 234
the state treasury to the credit of the scrap tire management fund 235
created in section 3734.82 of the Revised Code. The fee is levied 236
from the first day of the calendar month that begins next after 237
thirty days from October 29, 1993, through June 30, 2011. 238

(2) Beginning on September 5, 2001, and ending on June 30, 239
2011, there is hereby levied an additional fee of fifty cents per 240
tire on the sale of tires the proceeds of which shall be deposited 241
in the state treasury to the credit of the scrap tire management 242
fund and be used exclusively for the purposes specified in 243
division (G)(3) of that section until July 1, 2010, whereupon the 244
proceeds shall be deposited in the state treasury to the credit of 245
the soil and water conservation district assistance fund created 246
in section 1515.14 of the Revised Code. 247

(B) Only one sale of the same article shall be used in 248
computing the amount of the fee due. 249

Sec. 4141.301. (A) As used in this section, unless the 250
context clearly requires otherwise: 251

(1) "Extended benefit period" means a period which: 252

(a) Begins with the third week after a week for which there 253
is a state "on" indicator; and 254

(b) Ends with either of the following weeks, whichever occurs 255
later: 256

(i) The third week after the first week for which there is a 257
state "off" indicator; or 258

(ii) The thirteenth consecutive week of such period. 259

Except, that no extended benefit period may begin by reason 260
of a state "on" indicator before the fourteenth week following the 261
end of a prior extended benefit period which was in effect with 262
respect to this state. 263

(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:	264 265 266 267 268 269 270
(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;	271 272 273 274
(b) For weeks of unemployment such rate of insured unemployment:	275 276
(i) Met the criteria set forth in division (A)(2)(a) of this section; or	277 278
(ii) Equaled or exceeded six per cent.	279
(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:	280 281 282 283
(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;	284 285 286 287 288
(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.	289 290 291 292 293 294

(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 <u>four</u> weeks prior to the last week for which <u>one</u> <u>hundred per cent</u> 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, <u>without regard to the extension of federal sharing for certain</u> <u>claims as provided under section 2005(c) of that law, or any other</u> <u>federal law that provides for one hundred per cent federal</u> <u>sharing.</u>	295 296 297 298 299 300 301 302 303 304 305
(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:	306 307 308 309 310 311
(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;	312 313 314 315
(b) For weeks of unemployment such rate of insured unemployment:	316 317
(i) Was less than six per cent; and	318
(ii) Met the criteria set forth in division (A)(4)(a) of this section.	319 320
(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	321 322 323 324 325

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.	326 327 328 329 330
(6) "Rate of insured unemployment," for purposes of divisions (A)(2) and (4) of this section, means the percentage derived by dividing:	331 332 333
(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	334 335 336 337 338
(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.	339 340 341 342
(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.	343 344 345 346 347 348 349 350
(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.	351 352 353 354 355 356

(9) "Eligibility period" of an individual means the period	357
consisting of the weeks in the individual's benefit year which	358
begin in an extended benefit period and, if the individual's	359
benefit year ends within the extended benefit period, any weeks	360
thereafter which begin in the period.	361
(10) "Exhaustee" means an individual who, with respect to any	362
week of unemployment in the individual's eligibility period:	363
(a) Has received prior to the week, all of the regular	364
benefits that were available to the individual under Chapter 4141.	365
of the Revised Code, or any other state law, including dependents'	366
allowance and benefits payable to federal civilian employees and	367
ex-servicepersons under the "Act of September 6, 1966," 80 Stat.	368
585, 5 U.S.C.A. 8501, in the individual's current benefit year	369
that includes the week;	370
(b) Has received, prior to the week, all of the regular	371
benefits that were available to the individual under this chapter	372
or any other state law, including dependents' allowances and	373
regular benefits available to federal civilian employees and	374
ex-servicepersons under the "Act of September 6, 1966," 80 Stat.	375
585, 5 U.S.C.A. 8501, in the individual's current benefit year	376
that includes the week, after the cancellation of some or all of	377
the individual's wage credits or the total or partial reduction of	378
the individual's right to regular benefits, provided that, for the	379
purposes of divisions (A)(10)(a) and (10)(b) of this section, an	380
individual shall be deemed to have received in the individual's	381
current benefit year all of the regular benefits that were either	382
payable or available to the individual even though:	383
(i) As a result of a pending appeal with respect to wages or	384
employment, or both, that were not included in the original	385
monetary determination with respect to the individual's current	386
benefit year, the individual may subsequently be determined to be	387
entitled to more regular benefits, or	388

(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	389 390 391 392 393 394 395 396 397 398 399
(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	400 401 402 403 404
(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	405 406 407 408 409 410 411 412 413
(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	414 415 416 417 418
(ii) Has not received and is not seeking for the week unemployment benefits under the unemployment compensation law of	419 420

the Virgin Islands, prior to the day after that on which the	421
secretary of labor approves the unemployment compensation law of	422
the Virgin Islands, or of Canada; or if the individual is seeking	423
benefits and the appropriate agency finally determines that the	424
individual is not entitled to benefits under the law for the week.	425
(11) "State law" means the unemployment insurance law of any	426
state, approved by the United States secretary of labor under	427
section 3304 of the Internal Revenue Code of 1954.	428
(12) "Additional benefits" means benefits totally financed by	429
a state and payable to exhaustees by reason of high unemployment	430
or by reason of other special factors under the provisions of any	431
state law.	432
(B) Except when the result would be inconsistent with the	433
other provisions of this section, as provided in the regulations	434
of the director, the provisions of Chapter 4141. of the Revised	435
Code, which apply to claims for, or the payment of, regular	436
benefits, shall apply to claims for, and the payment of, extended	437
benefits.	438
(C) Any individual shall be eligible to receive extended	439
benefits with respect to any week of unemployment in the	440
individual's eligibility period only if the director finds that,	441
with respect to such week:	442
(1) The individual is an "exhaustee" as defined in division	443
(A)(10) of this section; and	444
(2) The individual has satisfied the requirements of Chapter	445
4141. of the Revised Code, for the receipt of regular benefits	446
that are applicable to individuals claiming extended benefits,	447
including not being subject to a disqualification for the receipt	448
of benefits.	449
(D) The weekly extended benefit amount payable to an	450
individual for a week of total unemployment in the individual's	451

eligibility period shall be the same as the weekly benefit amount payable to the individual during the individual's applicable benefit year.	452 453 454
(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:	455 456 457 458
(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;	459 460 461 462
(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.	463 464 465 466 467 468 469
(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."	470 471 472 473
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:	474 475 476 477
(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;	478 479 480
(2) Twenty times the individual's average weekly benefit amount that was payable to the individual pursuant to this section	481 482

for a week of total unemployment in the applicable benefit year.	483
(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.	484 485 486 487 488 489 490 491 492 493 494 495 496 497 498 499
(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.	500 501 502 503 504
(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.	505 506 507 508 509 510 511
(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	512 513 514

individual would, but for this section, be entitled to receive in 515
that extended benefit period, with respect to weeks of 516
unemployment beginning after the end of the benefit year, shall be 517
reduced, but not below zero, by the product of the number of weeks 518
for which the individual received any amounts as trade 519
readjustment allowances within that benefit year, multiplied by 520
the individual's weekly benefit amount for extended benefits. 521

(I)(1) Whenever an extended benefit period is to become 522
effective in this state, as a result of a state "on" indicator, or 523
an extended benefit period is to be terminated in this state as a 524
result of a state "off" indicator, the director shall make an 525
appropriate public announcement. 526

(2) Computations required by division (A)(6) of this section 527
shall be made by the director, in accordance with the regulations 528
prescribed by the United States secretary of labor. 529

(J)(1)(a) The director shall promptly examine any application 530
for extended benefits filed and, under this section, determine 531
whether the application is to be allowed or disallowed and, if 532
allowed, the weekly and total extended benefits payable and the 533
effective date of the application. The claimant, the claimant's 534
most recent employer, and any other employer in the base period of 535
the claim upon which the extended benefits are based, and who was 536
chargeable for regular benefits based on such claim, shall be 537
notified of such determination. 538

(b) The determination issued to the most recent or other base 539
period employer shall include the total amount of extended 540
benefits that may be charged to the employer's account. Such 541
potential charge amount shall be an amount equal to one-fourth of 542
the regular benefits chargeable to the employer's account on the 543
regular claim upon which extended benefits are based except that, 544
effective January 1, 1979, the potential charge amount to the 545
state and its instrumentalities, its political subdivisions and 546

their instrumentalities, and Indian tribes shall be an amount	547
equal to one-half of the regular benefits chargeable to their	548
accounts on such claim. If regular benefits were chargeable to the	549
mutualized account, in lieu of an employer's account, then the	550
extended benefits which are based on such prior mutualized	551
benefits shall also be charged to the mutualized account.	552
(c) As extended benefits are paid to eligible individuals:	553
(i) One-half of such benefits shall be charged to an extended	554
benefit account to which reimbursement payments of one-half of	555
extended benefits, received from the federal government as	556
described in division (L) of this section, shall be credited; and	557
(ii) One-half of the extended benefits shall be charged to	558
the accounts of base period employers and the mutualized account	559
in the same proportion as was provided for on the regular claim;	560
or	561
(iii) The full amount of extended benefits shall be charged	562
to the accounts of the state and its instrumentalities, its	563
political subdivisions and their instrumentalities, and Indian	564
tribes. Employers making payments in lieu of contributions shall	565
be charged in accordance with division (B)(1) of section 4141.241	566
of the Revised Code; or	567
(iv) In the case of payments under division (A)(3) of this	568
section that are fully funded under Section 2005(a) of the	569
"American Recovery and Reinvestment Act of 2009," Pub. L. No.	570
111-5, 123 Stat. 115, <u>as amended, without regard to the extension</u>	571
<u>of federal sharing for certain claims as provided under section</u>	572
<u>2005(c) of that law,</u> none of the extended benefits shall be	573
charged to the accounts of base period employers or to the	574
mutualized account.	575
(d) If the application for extended benefits is disallowed, a	576
determination shall be issued to the claimant, which determination	577

shall set forth the reasons for the disallowance. Determinations 578
issued under this division, whether allowed or disallowed, shall 579
be subject to reconsideration and appeal in accordance with 580
section 4141.281 of the Revised Code. 581

(2) Any additional or continued claims, as described in 582
division (F) of section 4141.01 of the Revised Code, filed by an 583
individual at the beginning of, or during, the individual's 584
extended benefit period shall be determined under division (E) of 585
section 4141.28 of the Revised Code, and such determination shall 586
be subject to reconsideration and appeal in accordance with 587
section 4141.281 of the Revised Code. 588

(K) Notwithstanding division (B) of this section, payment of 589
extended benefits under this section shall not be made to any 590
individual for any week of unemployment in the individual's 591
eligibility period during which the individual fails to accept any 592
offer of suitable work, as defined in division (K)(2) of this 593
section, or fails to apply for any suitable work to which the 594
individual was referred by the director, or fails to actively 595
engage in seeking work, as prescribed in division (K)(4) of this 596
section. 597

(1) If any individual is ineligible for extended benefits for 598
any week by reason of a failure described in this division, the 599
individual shall be ineligible to receive extended benefits 600
beginning with the week in which the failure occurred and 601
continuing until the individual has been employed during each of 602
four subsequent weeks and the total remuneration earned by the 603
individual for this employment is equal to or more than four times 604
the individual's weekly extended benefit amount, and has met all 605
other eligibility requirements of this section, in order to 606
establish entitlement to extended benefits. 607

(2) For purposes of this section, the term "suitable work" 608
means, with respect to an individual, any work which is within the 609

individual's capabilities, provided that with respect to the position all of the following requirements are met:	610 611
(a) It offers the individual gross average weekly remuneration of more than the sum of:	612 613
(i) The individual's extended weekly benefit amount; and	614
(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.	615 616 617 618
(b) It pays equal to or more than the higher of:	619
(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	620 621 622
(ii) Any applicable state or local minimum wage.	623
(c) It is offered to the individual in writing or is listed with the employment office maintained or designated by the director.	624 625 626
(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:	627 628 629 630
(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;	631 632 633 634
(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	635 636 637 638 639

to this individual and whether the individual is ineligible or disqualifed shall be based upon the meaning of "suitable work" and other provisions in section 4141.29 of the Revised Code.	640 641 642
(4) For purposes of this section, an individual shall be treated as actively engaged in seeking work during any week if:	643 644
(a) The individual has engaged in a systematic and sustained effort to obtain work during that week; and	645 646
(b) The individual provides tangible evidence to the director that the individual has engaged in the effort during that week.	647 648
(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.	649 650 651 652 653 654
(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.	655 656 657 658 659 660 661
(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,	662 663 664 665 666 667 668 669 670

because of prior overpayment of such benefits, may be made from 671
the unemployment compensation fund. 672

(M) In the administration of the provisions of this section 673
which are enacted to conform with the requirements of the 674
"Federal-State Extended Unemployment Compensation Act of 1970," 84 675
Stat. 696, 26 U.S.C.A. 3306, the director shall take such action 676
consistent with state law, as may be necessary: 677

(1) To ensure that the provisions are so interpreted and 678
applied as to meet the requirements of the federal act as 679
interpreted by the United States department of labor; and 680

(2) To secure to this state the full reimbursement of the 681
federal share of extended benefits paid under this section that 682
are reimbursable under the federal act. 683

Sec. 4582.06. (A) A port authority created in accordance with 684
section 4582.02 of the Revised Code may: 685

(1) Acquire, construct, furnish, equip, maintain, repair, 686
sell, exchange, lease to or from, lease with an option to 687
purchase, convey other interests in, or operate real or personal 688
property, or any combination thereof, related to, useful for, or 689
in furtherance of any authorized purpose, and make charges for the 690
use of any port authority facility, which shall be not less than 691
the charges established for the same services furnished by a 692
public utility or common carrier in the jurisdiction of the 693
particular port authority; 694

(2) Straighten, deepen, and improve any canal, channel, 695
river, stream, or other water course or way that may be necessary 696
or proper in the development of the facilities of the port 697
authority; 698

(3) Issue bonds or notes for the acquisition, construction, 699
furnishing, or equipping of any real or personal property, or any 700

combination thereof, related to, useful for, or in furtherance of 701
any authorized purpose, in compliance with Chapter 133. of the 702
Revised Code, except that the bonds or notes only may be issued 703
pursuant to a vote of the electors residing within the territory 704
of the port authority. The net indebtedness incurred by a port 705
authority shall never exceed two per cent of the total value of 706
all property within the territory comprising the authority as 707
listed and assessed for taxation. 708

(4) By resolution of its board of directors, issue revenue 709
bonds beyond the limit of bonded indebtedness provided by law, for 710
the acquisition, construction, furnishing, or equipping of any 711
real or personal property, or any combination thereof, related to, 712
useful for, or in furtherance of any authorized purpose, including 713
all costs in connection with or incidental thereto. 714

The revenue bonds of the port authority shall be secured only 715
by a pledge of and a lien on the revenues of the port authority 716
derived from those loan payments, rentals, fees, charges, or other 717
revenues that are designated in the resolution, including, but not 718
limited to, any property to be acquired, constructed, furnished, 719
or equipped with the proceeds of the bond issue, after provision 720
only for the reasonable cost of operating, maintaining, and 721
repairing the property of the port authority so designated. The 722
bonds may further be secured by the covenant of the port authority 723
to maintain rates or charges that will produce revenues sufficient 724
to meet the costs of operating, maintaining, and repairing such 725
property and to meet the interest and principal requirements of 726
the bonds and to establish and maintain reserves for the foregoing 727
purposes. The board of directors, by resolution, may provide for 728
the issuance of additional revenue bonds from time to time, to be 729
secured equally and ratably, without preference, priority, or 730
distinction, with outstanding revenue bonds, but subject to the 731
terms and limitations of any trust agreement described in this 732

section, and of any resolution authorizing bonds then outstanding.	733
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.	734
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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.	740
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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.	745
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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	760
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such funds without regard to section 4582.15 of the Revised Code. 765

All bonds issued under authority of this chapter, regardless 766
of form or terms and regardless of any other law to the contrary, 767
shall have all qualities and incidents of negotiable instruments, 768
subject to provisions for registration, and may be issued in 769
coupon, fully registered, or other form, or any combination 770
thereof, as the board of directors determines. Provision may be 771
made for the registration of any coupon bonds as to principal 772
alone or as to both principal and interest, and for the conversion 773
into coupon bonds of any fully registered bonds or bonds 774
registered as to both principal and interest. 775

The revenue bonds shall bear interest at such rate or rates, 776
shall bear such date or dates, and shall mature within ~~forty~~ 777
forty-five years following the date of issuance and in such 778
amount, at such time or times, and in such number of installments, 779
as may be provided in or pursuant to the resolution authorizing 780
their issuance. Any The final maturity of any original issue of 781
revenue bonds shall ~~mature~~ not be later than ~~forty~~ forty-five 782
years from their date of issue. Such resolution also shall provide 783
for the execution of the bonds, which may be by facsimile 784
signatures unless prohibited by the resolution, and the manner of 785
sale of the bonds. The resolution shall provide for, or provide 786
for the determination of, any other terms and conditions relative 787
to the issuance, sale, and retirement of the bonds that the board 788
of directors in its discretion determines to be reasonable and 789
proper. 790

Whenever a port authority considers it expedient, it may 791
issue renewal notes and refund any bonds, whether the bonds to be 792
refunded have or have not matured. The final maturity of any 793
notes, including any renewal notes, shall not be later than five 794
years from the date of issue of the original issue of notes. The 795
final maturity of any refunding bonds shall not be later than the 796

later of ~~forty~~ forty-five years from the date of issue of the 797
original issue of bonds ~~or the date by which it is expected, at~~ 798
~~the time of issuance of the refunding bonds, that the useful life~~ 799
~~of all of the property, other than interests in land, refinanced~~ 800
~~with proceeds of the bonds will have expired.~~ The refunding bonds 801
shall be sold and the proceeds applied to the purchase, 802
redemption, or payment of the bonds to be refunded and the costs 803
of issuance of the refunding bonds. The bonds and notes issued 804
under this chapter, their transfer, and the income therefrom, 805
shall at all times be free from taxation within the state. 806

(5) Do any of the following, in regard to any interests in 807
any real or personal property, or any combination thereof, 808
including, without limitation, machinery, equipment, plants, 809
factories, offices, and other structures and facilities related 810
to, useful for, or in furtherance of any authorized purpose, for 811
such consideration and in such manner, consistent with Article 812
VIII, Ohio Constitution, as the board in its sole discretion may 813
determine: 814

(a) Loan moneys to any person for the acquisition, 815
construction, furnishing, and equipping of the property; 816

(b) Acquire, construct, maintain, repair, furnish, and equip 817
the property; 818

(c) Sell to, exchange with, lease, convey other interests in, 819
or lease with an option to purchase the same or any lesser 820
interest in the property to the same or any other person or 821
governmental entity; 822

(d) Guarantee the obligations of any person or governmental 823
entity. 824

A port authority may accept and hold as consideration for the 825
conveyance of property or any interest therein such property or 826
interests therein as the board in its discretion may determine, 827

notwithstanding any restrictions that apply to the investment of 828
funds by a port authority. 829

(6) Construct, maintain, repair, furnish, equip, sell, 830
exchange, lease, or lease with an option to purchase, any property 831
that it is authorized to acquire. A port authority that is subject 832
to this section also may operate any property in connection with 833
transportation, recreational, governmental operations, or cultural 834
activities. 835

(a) Any purchase, exchange, sale, lease, lease with an option 836
to purchase, conveyance of other interests in, or other contract 837
with a person or governmental entity that pertains to the 838
acquisition, construction, maintenance, repair, furnishing, 839
equipping, or operation of any real or personal property, or any 840
combination thereof, related to, useful for, or in furtherance of 841
an activity contemplated by Section 13 or 16 of Article VIII, Ohio 842
Constitution, shall be made in such manner and subject to such 843
terms and conditions as may be determined by the board of 844
directors in its discretion. 845

(b) Division (A)(6)(a) of this section applies to all 846
contracts that are subject to the division, notwithstanding any 847
other provision of law that might otherwise apply, including, 848
without limitation, any requirement of notice, any requirement of 849
competitive bidding or selection, or any requirement for the 850
provision of security. 851

(c) Divisions (A)(6)(a) and (b) of this section do not apply 852
to either of the following: 853

(i) Any contract secured by or to be paid from moneys raised 854
by taxation or the proceeds of obligations secured by a pledge of 855
moneys raised by taxation; 856

(ii) Any contract secured exclusively by or to be paid 857
exclusively from the general revenues of the port authority. For 858

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.	859 860 861 862 863 864 865
(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;	866 867 868 869 870 871
(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:	872 873 874 875 876 877 878 879 880 881 882 883 884 885 886 887 888 889
(a) If any restoration or duplication proposed to be made	890

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.	891 892 893 894 895
(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.	896 897 898 899 900 901 902 903
(c) Provisions for restoration or duplication shall be described in detail in the resolution for appropriation passed by the port authority.	904 905 906
(9) Enjoy and possess the same rights, privileges, and powers granted municipal corporations under sections 721.04 to 721.11 of the Revised Code;	907 908 909
(10) Maintain such funds as it considers necessary;	910
(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;	911 912 913 914 915 916 917
(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,	918 919 920 921

lease, or conveyance of other interests in real and personal	922
property. Any determinations made by the board of directors under	923
this division shall be conclusive. The sale, lease, or conveyance	924
may be made without advertising and the receipt of bids.	925
(13) Promote, advertise, and publicize the port authority	926
facilities and its authorized purposes, provide information to	927
persons with an interest in transportation and other port	928
authority activities, and appear before rate-making authorities to	929
represent and promote the interests of the port authority and its	930
authorized purposes;	931
(14) Adopt rules, not in conflict with general law, governing	932
the use of and the safeguarding of its property, grounds,	933
buildings, equipment, and facilities, safeguarding persons and	934
their property located on or in port authority property, and	935
governing the conduct of its employees and the public, in order to	936
promote the public safety and convenience in and about its	937
terminals and grounds, and to maintain order. Any such regulation	938
shall be posted at no less than five public places in the port	939
authority, as determined by the board of directors, for a period	940
of not fewer than fifteen days, and shall be available for public	941
inspection at the principal office of the port authority during	942
regular business hours. No person shall violate any lawful	943
regulation adopted and posted as provided in this division.	944
(15) Do all acts necessary or appropriate to carry out its	945
authorized purposes. The port authority shall have the powers and	946
rights granted to other subdivisions under section 9.20 of the	947
Revised Code.	948
(B) Any instrument by which real property is acquired	949
pursuant to this section shall identify the agency of the state	950
that has the use and benefit of the real property as specified in	951
section 5301.012 of the Revised Code.	952

(C) Whoever violates division (A)(14) of this section is 953
guilty of a minor misdemeanor. 954

Sec. 4582.48. A port authority at any time may issue port 955
authority revenue bonds in such principal amounts as, in the 956
opinion of the port authority, are necessary for the purpose of 957
paying the cost of one or more port authority facilities or parts 958
thereof. A port authority at any time may issue renewal notes, 959
issue bonds to retire its notes and whenever it considers 960
refunding expedient, refund any bonds by the issuance of port 961
authority revenue refunding bonds whether the bonds to be refunded 962
have or have not matured, and issue port authority revenue bonds 963
partly to refund outstanding bonds and partly for any other 964
authorized purpose. The port authority revenue refunding bonds 965
shall be sold and the proceeds applied to the purchase, 966
redemption, or payment of the bonds to be refunded. Port authority 967
revenue bonds shall be special obligations of the port authority 968
payable out of the revenues of the port authority that are pledged 969
for such payment. The pledge shall be valid and binding from the 970
time the pledge is made and the revenues so pledged and thereafter 971
received by the port authority immediately shall be subject to the 972
lien of the pledge without any physical delivery thereof or 973
further act, and the lien of the pledge is valid and binding as 974
against all parties having claims of any kind in tort, contract, 975
or otherwise against the port authority, irrespective of whether 976
those parties have notice thereof. Neither the resolution nor any 977
trust agreement by which a pledge is created need be filed or 978
recorded except in the records of the port authority. 979

Whether or not the port authority revenue bonds are of such 980
form and character as to be negotiable instruments, the port 981
authority revenue bonds shall have all the qualities and incidents 982
of negotiable instruments, subject only to the provisions of the 983
bonds for registration. 984

The port authority revenue bonds shall be authorized by 985
resolution of the port authority, and shall bear interest at such 986
rate or rates, shall bear such date or dates, and shall mature at 987
such time or times, and in such number of installments as may be 988
provided in or pursuant to that resolution. The final maturity of 989
any port authority revenue bond in the form of a note and any 990
renewals thereof shall not exceed five years from the date of 991
issue of the original note. The final maturity of any ~~original~~ 992
issue of port authority revenue bonds shall not ~~exceed forty years~~ 993
~~from the date of issue, and the final maturity of any port~~ 994
~~authority revenue bonds that refund outstanding port authority~~ 995
~~revenue bonds shall not be later than the later of forty~~ 996
~~forty-five years from the date of issue of the original issue of~~ 997
bonds ~~or the date by which it is expected, at the time of issuance~~ 998
~~of the refunding bonds, that the useful life of all of the~~ 999
~~property refinanced with the proceeds of the bonds, other than~~ 1000
~~interests in land, will have expired.~~ Any such bonds or notes 1001
shall be executed in a manner as the resolution or resolutions may 1002
provide. The port authority revenue bonds shall be in such 1003
denominations, be in such form, either coupon or registered, carry 1004
such registration privileges, be payable in such medium of 1005
payment, at such place or places, and be subject to such terms of 1006
redemption as may be provided in or pursuant to the resolution 1007
authorizing their issuance. Port authority revenue bonds of the 1008
port authority may be sold by the port authority, at public or 1009
private sale, at or at not less than a price or prices as the port 1010
authority determines. In case any officer whose signature or a 1011
facsimile of whose signature appears on any bonds, notes, or 1012
coupons, ceases to be such officer before delivery of bonds or 1013
notes, the signature or facsimile shall nevertheless be sufficient 1014
for all purposes the same as if the officer had remained in office 1015
until such delivery, and in case the seal of the port authority 1016
has been changed after a facsimile has been imprinted on such 1017

bonds or notes, the facsimile seal will continue to be sufficient 1018
for all purposes. 1019

Any resolution or resolutions authorizing any port authority 1020
revenue bonds or any issue of bonds may contain provisions, 1021
subject to any agreements with bondholders as may then exist, 1022
which provisions shall be a part of the contract with the holders 1023
of bonds, as to the pledging of all or any part of the revenues of 1024
the port authority to secure the payment of the port authority 1025
bonds or of any issue of the bonds; the use and disposition of 1026
revenues of the port authority; a covenant to fix, alter, and 1027
collect rentals and other charges so that pledged revenues will be 1028
sufficient to pay costs of operation, maintenance, and repairs, 1029
pay principal of and interest on bonds secured by the pledge of 1030
such revenues, and provide any reserves that may be required by 1031
the applicable resolution or trust agreement; the setting aside of 1032
reserve funds, sinking funds, or replacement and improvement funds 1033
and the regulation and disposition thereof; the crediting of the 1034
proceeds of the sale of bonds to and among the funds referred to 1035
or provided for in or pursuant to the resolution authorizing the 1036
issuance of the bonds or notes; the use, lease, sale, or other 1037
disposition of any port authority facility or any other assets of 1038
the port authority; limitations on the purpose to which the 1039
proceeds of sale of bonds may be applied and the pledging of those 1040
proceeds to secure the payment of the bonds or of any issue of the 1041
bonds; as to notes issued in anticipation of the issuance of 1042
bonds, the agreement of the port authority to do all things 1043
necessary for the authorization, issuance, and sale of the bonds 1044
in amounts that may be necessary for the timely retirement of the 1045
notes; limitations on the issuance of additional bonds; the terms 1046
upon which additional bonds may be issued and secured; the 1047
refunding of outstanding bonds; the procedure, if any, by which 1048
the terms of any contract with bondholders may be amended or 1049
abrogated, the amount of bonds the holders of which must consent 1050

thereto, and the manner in which such consent may be given;	1051
limitations on the amount of moneys to be expended by the port	1052
authority for operating, administrative, or other expenses of the	1053
port authority; securing any bonds or notes by a trust agreement	1054
in accordance with section 4582.50 of the Revised Code; and any	1055
other matters, of like or different character, that in any way	1056
affect the security or protection of the bonds or notes.	1057
Neither the board of directors of the port authority nor any	1058
person executing the bonds shall be liable personally on the bonds	1059
or be subject to any personal liability or accountability by	1060
reason of the issuance thereof.	1061
Sec. 5747.08. An annual return with respect to the tax	1062
imposed by section 5747.02 of the Revised Code and each tax	1063
imposed under Chapter 5748. of the Revised Code shall be made by	1064
every taxpayer for any taxable year for which the taxpayer is	1065
liable for the tax imposed by that section or under that chapter,	1066
unless the total credits allowed under divisions (E), (F), and (G)	1067
of section 5747.05 of the Revised Code for the year are equal to	1068
or exceed the tax imposed by section 5747.02 of the Revised Code,	1069
in which case no return shall be required unless the taxpayer is	1070
liable for a tax imposed pursuant to Chapter 5748. of the Revised	1071
Code.	1072
(A) If an individual is deceased, any return or notice	1073
required of that individual under this chapter shall be made and	1074
filed by that decedent's executor, administrator, or other person	1075
charged with the property of that decedent.	1076
(B) If an individual is unable to make a return or notice	1077
required by this chapter, the return or notice required of that	1078
individual shall be made and filed by the individual's duly	1079
authorized agent, guardian, conservator, fiduciary, or other	1080
person charged with the care of the person or property of that	1081

individual.	1082
(C) Returns or notices required of an estate or a trust shall be made and filed by the fiduciary of the estate or trust.	1083 1084
(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.	1085 1086 1087 1088 1089 1090 1091 1092 1093 1094 1095 1096 1097 1098 1099 1100 1101 1102 1103 1104 1105 1106
(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.	1107 1108 1109 1110 1111
(ii) A pass-through entity shall not include in such a single return any investor that is itself a pass-through entity to the	1112 1113

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.	1114 1115 1116
(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.	1117 1118 1119 1120 1121 1122 1123 1124 1125 1126 1127 1128 1129
(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:	1130 1131 1132
(a) The retirement credit under division (B) of section 5747.055 of the Revised Code;	1133 1134
(b) The senior citizen credit under division (C) of section 5747.05 of the Revised Code;	1135 1136
(c) The lump sum distribution credit under division (D) of section 5747.05 of the Revised Code;	1137 1138
(d) The dependent care credit under section 5747.054 of the Revised Code;	1139 1140
(e) The lump sum retirement income credit under division (C) of section 5747.055 of the Revised Code;	1141 1142
(f) The lump sum retirement income credit under division (D)	1143

of section 5747.055 of the Revised Code;	1144
(g) The lump sum retirement income credit under division (E)	1145
of section 5747.055 of the Revised Code;	1146
(h) The credit for displaced workers who pay for job training	1147
under section 5747.27 of the Revised Code;	1148
(i) The twenty-dollar personal exemption credit under section	1149
5747.022 of the Revised Code;	1150
(j) The joint filing credit under division (G) of section	1151
5747.05 of the Revised Code;	1152
(k) The nonresident credit under division (A) of section	1153
5747.05 of the Revised Code;	1154
(l) The credit for a resident's out-of-state income under	1155
division (B) of section 5747.05 of the Revised Code;	1156
(m) The low-income credit under section 5747.056 of the	1157
Revised Code.	1158
(3) The election provided for under division (D) of this	1159
section applies only to the taxable year for which the election is	1160
made by the pass-through entity. Unless the tax commissioner	1161
provides otherwise, this election, once made, is binding and	1162
irrevocable for the taxable year for which the election is made.	1163
Nothing in this division shall be construed to provide for any	1164
deduction or credit that would not be allowable if a nonresident	1165
pass-through entity investor were to file an annual return.	1166
(4) If a pass-through entity makes the election provided for	1167
under division (D) of this section, the pass-through entity shall	1168
be liable for any additional taxes, interest, interest penalty, or	1169
penalties imposed by this chapter if the tax commissioner finds	1170
that the single return does not reflect the correct tax due by the	1171
pass-through entity investors covered by that return. Nothing in	1172
this division shall be construed to limit or alter the liability,	1173

if any, imposed on pass-through entity investors for unpaid or 1174
underpaid taxes, interest, interest penalty, or penalties as a 1175
result of the pass-through entity's making the election provided 1176
for under division (D) of this section. For the purposes of 1177
division (D) of this section, "correct tax due" means the tax that 1178
would have been paid by the pass-through entity had the single 1179
return been filed in a manner reflecting the tax commissioner's 1180
findings. Nothing in division (D) of this section shall be 1181
construed to make or hold a pass-through entity liable for tax 1182
attributable to a pass-through entity investor's income from a 1183
source other than the pass-through entity electing to file the 1184
single return. 1185

(E) If a husband and wife file a joint federal income tax 1186
return for a taxable year, they shall file a joint return under 1187
this section for that taxable year, and their liabilities are 1188
joint and several, but, if the federal income tax liability of 1189
either spouse is determined on a separate federal income tax 1190
return, they shall file separate returns under this section. 1191

If either spouse is not required to file a federal income tax 1192
return and either or both are required to file a return pursuant 1193
to this chapter, they may elect to file separate or joint returns, 1194
and, pursuant to that election, their liabilities are separate or 1195
joint and several. If a husband and wife file separate returns 1196
pursuant to this chapter, each must claim the taxpayer's own 1197
exemption, but not both, as authorized under section 5747.02 of 1198
the Revised Code on the taxpayer's own return. 1199

(F) Each return or notice required to be filed under this 1200
section shall contain the signature of the taxpayer or the 1201
taxpayer's duly authorized agent and of the person who prepared 1202
the return for the taxpayer, and shall include the taxpayer's 1203
social security number. Each return shall be verified by a 1204
declaration under the penalties of perjury. The tax commissioner 1205

shall prescribe the form that the signature and declaration shall 1206
take. 1207

(G) Each return or notice required to be filed under this 1208
section shall be made and filed as required by section 5747.04 of 1209
the Revised Code, on or before the fifteenth day of April of each 1210
year, on forms that the tax commissioner shall prescribe, together 1211
with remittance made payable to the treasurer of state in the 1212
combined amount of the state and all school district income taxes 1213
shown to be due on the form, unless the combined amount shown to 1214
be due is one dollar or less, in which case that amount need not 1215
be remitted. 1216

Upon good cause shown, the tax commissioner may extend the 1217
period for filing any notice or return required to be filed under 1218
this section and may adopt rules relating to extensions. If the 1219
extension results in an extension of time for the payment of any 1220
state or school district income tax liability with respect to 1221
which the return is filed, the taxpayer shall pay at the time the 1222
tax liability is paid an amount of interest computed at the rate 1223
per annum prescribed by section 5703.47 of the Revised Code on 1224
that liability from the time that payment is due without extension 1225
to the time of actual payment. Except as provided in section 1226
5747.132 of the Revised Code, in addition to all other interest 1227
charges and penalties, all taxes imposed under this chapter or 1228
Chapter 5748. of the Revised Code and remaining unpaid after they 1229
become due, except combined amounts due of one dollar or less, 1230
bear interest at the rate per annum prescribed by section 5703.47 1231
of the Revised Code until paid or until the day an assessment is 1232
issued under section 5747.13 of the Revised Code, whichever occurs 1233
first. 1234

If the tax commissioner considers it necessary in order to 1235
ensure the payment of the tax imposed by section 5747.02 of the 1236
Revised Code or any tax imposed under Chapter 5748. of the Revised 1237

Code, the tax commissioner may require returns and payments to be made otherwise than as provided in this section.	1238 1239
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.	1240 1241 1242
(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.	1243 1244 1245 1246 1247 1248 1249 1250 1251 1252
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.	1253 1254 1255 1256 1257
"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.	1258 1259 1260
(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.	1261 1262 1263 1264 1265
(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	1266 1267 1268

taxes required by this chapter on account of the investor's other 1269
income that is not included in a single return filed by a 1270
pass-through entity, the investor is entitled to a refundable 1271
credit equal to the investor's proportionate share of the tax paid 1272
by the pass-through entity on behalf of the investor. The investor 1273
shall claim the credit for the investor's taxable year in which or 1274
with which ends the taxable year of the pass-through entity. 1275
Nothing in this chapter shall be construed to allow any credit 1276
provided in this chapter to be claimed more than once. For the 1277
purposes of computing any interest, penalty, or interest penalty, 1278
the investor shall be deemed to have paid the refundable credit 1279
provided by this division on the day that the pass-through entity 1280
paid the estimated tax or the tax giving rise to the credit. 1281

(K) The tax commissioner shall ensure that each return 1282
required to be filed under this section includes a box that the 1283
taxpayer may check to authorize a paid tax preparer who prepared 1284
the return to communicate with the department of taxation about 1285
matters pertaining to the return. The return or instructions 1286
accompanying the return shall indicate that by checking the box 1287
the taxpayer authorizes the department of taxation to contact the 1288
preparer concerning questions that arise during the processing of 1289
the return and authorizes the preparer only to provide the 1290
department with information that is missing from the return, to 1291
contact the department for information about the processing of the 1292
return or the status of the taxpayer's refund or payments, and to 1293
respond to notices about mathematical errors, offsets, or return 1294
preparation that the taxpayer has received from the department and 1295
has shown to the preparer. 1296

(L) The tax commissioner shall permit individual taxpayers to 1297
instruct the department of taxation to cause any refund of 1298
overpaid taxes to be deposited directly into a checking account or 1299
preexisting college savings plan or program account offered by the 1300

<u>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.</u>	1301 1302 1303
<u>(M) The tax commissioner may adopt rules to administer this section.</u>	1304 1305
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.	1306 1307 1308
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.	1309 1310 1311
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.	1312 1313 1314 1315 1316 1317 1318 1319 1320 1321 1322 1323 1324 1325 1326 1327 1328
Those amendments and enactments in Section 101.01 of Am. Sub. H.B. 1 of the 128th General Assembly provide additional and	1329 1330

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.	1331 1332 1333 1334 1335 1336 1337 1338
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.	1339 1340 1341 1342 1343
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.	1344 1345 1346 1347 1348 1349 1350 1351 1352
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:	1353 1354 1355
Sec. 281.20. STATEHOUSE NEWS BUREAU	1356
The foregoing appropriation item 935401, Statehouse News Bureau, shall be used solely to support the operations of the Ohio Statehouse News Bureau.	1357 1358 1359

OHIO GOVERNMENT TELECOMMUNICATIONS SERVICES	1360
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.	1361 1362 1363 1364 1365 1366 1367
TECHNOLOGY OPERATIONS	1368
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.	1369 1370 1371 1372 1373 1374 1375 1376 1377 1378 1379 1380 1381 1382 1383 1384 1385 1386
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.	1387 1388 1389 1390

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.	1391 1392 1393 1394 1395 1396 1397
CONTENT DEVELOPMENT, ACQUISITION, AND DISTRIBUTION	1398
The foregoing appropriation <u>item</u> 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.	1399 1400 1401 1402 1403
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.	1404 1405 1406 1407 1408 1409 1410 1411 1412 1413 1414 1415 1416 1417
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	1418 1419 1420 1421 1422

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. 1423
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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. 1428
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Sec. 343.40. SOIL AND WATER DISTRICTS 1437

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. 1438
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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. 1449
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as provided in section 1515.14 of the Revised Code.	1454
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.	1456 1457 1458 1459 1460 1461 1462 1463 1464 1465
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.	1466 1467 1468 1469 1470
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 <u>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</u>	1471 1472 1473 1474 1475 1476 1477 1478 1479 1480 1481 1482 1483

<u>administration, social behavioral, and education disciplines.</u>	1484
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.	1485 1486 1487
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.	1488 1489 1490 1491 1492 1493
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.	1494 1495 1496 1497 1498 1499 1500
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	1501 1502 1503 1504 1505 1506 1507 1508 1509 1510 1511 1512

be deemed to have been taken, and authorized, sold, issued, and delivered, and validated, in conformity with those amendments. 1513
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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. 1515
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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. 1525
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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. 1529
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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. 1534
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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. 1539
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Section 14. This act is declared to be an emergency measure	1543
necessary for the immediate preservation of the public peace,	1544
health, and safety. The reason for such necessity lies in the	1545
need, in these times of high unemployment, to provide continued	1546
assistance to those who have been struggling to find work in this	1547
difficult economic climate, and to provide timely administration	1548
of the changes in the school funding system enacted by this act	1549
for the current fiscal year, while at the same time protecting the	1550
health and safety of the public. Therefore, this act shall go into	1551
immediate effect.	1552