

As Introduced

**129th General Assembly
Regular Session
2011-2012**

H. B. No. 242

Representatives Brenner, Patmon

**Cosponsors: Representatives Driehaus, Barnes, Butler, Maag, Newbold,
Henne, Yuko, Young, Sears, Wachtmann, McClain, Huffman, Boose,
Adams, J., Beck, Uecker, Stebelton, Blessing**

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A B I L L

To amend sections 109.572, 5725.98, 5729.98, 5733.01, 1
5733.98, and 5747.98 and to enact section 3310.30 2
of the Revised Code to authorize nonrefundable tax 3
credits for donations to nonprofit entities 4
providing scholarships to low-income students 5
enrolling in chartered nonpublic schools. 6

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

Section 1. That sections 109.572, 5725.98, 5729.98, 5733.01, 7
5733.98, and 5747.98 be amended and section 3310.30 of the Revised 8
Code be enacted to read as follows: 9

Sec. 109.572. (A)(1) Upon receipt of a request pursuant to 10
section 121.08, 3301.32, 3301.541, or 3319.39 of the Revised Code, 11
a completed form prescribed pursuant to division (C)(1) of this 12
section, and a set of fingerprint impressions obtained in the 13
manner described in division (C)(2) of this section, the 14
superintendent of the bureau of criminal identification and 15
investigation shall conduct a criminal records check in the manner 16
described in division (B) of this section to determine whether any 17

information exists that indicates that the person who is the 18
subject of the request previously has been convicted of or pleaded 19
guilty to any of the following: 20

(a) A violation of section 2903.01, 2903.02, 2903.03, 21
2903.04, 2903.11, 2903.12, 2903.13, 2903.16, 2903.21, 2903.34, 22
2905.01, 2905.02, 2905.05, 2907.02, 2907.03, 2907.04, 2907.05, 23
2907.06, 2907.07, 2907.08, 2907.09, 2907.21, 2907.22, 2907.23, 24
2907.25, 2907.31, 2907.32, 2907.321, 2907.322, 2907.323, 2911.01, 25
2911.02, 2911.11, 2911.12, 2919.12, 2919.22, 2919.24, 2919.25, 26
2923.12, 2923.13, 2923.161, 2925.02, 2925.03, 2925.04, 2925.05, 27
2925.06, or 3716.11 of the Revised Code, felonious sexual 28
penetration in violation of former section 2907.12 of the Revised 29
Code, a violation of section 2905.04 of the Revised Code as it 30
existed prior to July 1, 1996, a violation of section 2919.23 of 31
the Revised Code that would have been a violation of section 32
2905.04 of the Revised Code as it existed prior to July 1, 1996, 33
had the violation been committed prior to that date, or a 34
violation of section 2925.11 of the Revised Code that is not a 35
minor drug possession offense; 36

(b) A violation of an existing or former law of this state, 37
any other state, or the United States that is substantially 38
equivalent to any of the offenses listed in division (A)(1)(a) of 39
this section. 40

(2) On receipt of a request pursuant to section 5123.081 of 41
the Revised Code with respect to an applicant for employment in 42
any position with the department of developmental disabilities, 43
pursuant to section 5126.28 of the Revised Code with respect to an 44
applicant for employment in any position with a county board of 45
developmental disabilities, or pursuant to section 5126.281 of the 46
Revised Code with respect to an applicant for employment in a 47
direct services position with an entity contracting with a county 48
board for employment, a completed form prescribed pursuant to 49

division (C)(1) of this section, and a set of fingerprint 50
impressions obtained in the manner described in division (C)(2) of 51
this section, the superintendent of the bureau of criminal 52
identification and investigation shall conduct a criminal records 53
check. The superintendent shall conduct the criminal records check 54
in the manner described in division (B) of this section to 55
determine whether any information exists that indicates that the 56
person who is the subject of the request has been convicted of or 57
pleaded guilty to any of the following: 58

(a) A violation of section 2903.01, 2903.02, 2903.03, 59
2903.04, 2903.11, 2903.12, 2903.13, 2903.16, 2903.21, 2903.34, 60
2903.341, 2905.01, 2905.02, 2905.04, 2905.05, 2907.02, 2907.03, 61
2907.04, 2907.05, 2907.06, 2907.07, 2907.08, 2907.09, 2907.12, 62
2907.21, 2907.22, 2907.23, 2907.25, 2907.31, 2907.32, 2907.321, 63
2907.322, 2907.323, 2911.01, 2911.02, 2911.11, 2911.12, 2919.12, 64
2919.22, 2919.24, 2919.25, 2923.12, 2923.13, 2923.161, 2925.02, 65
2925.03, or 3716.11 of the Revised Code; 66

(b) An existing or former municipal ordinance or law of this 67
state, any other state, or the United States that is substantially 68
equivalent to any of the offenses listed in division (A)(2)(a) of 69
this section. 70

(3) On receipt of a request pursuant to section 173.27, 71
173.394, 3712.09, 3721.121, or 3722.151 of the Revised Code, a 72
completed form prescribed pursuant to division (C)(1) of this 73
section, and a set of fingerprint impressions obtained in the 74
manner described in division (C)(2) of this section, the 75
superintendent of the bureau of criminal identification and 76
investigation shall conduct a criminal records check with respect 77
to any person who has applied for employment in a position for 78
which a criminal records check is required by those sections. The 79
superintendent shall conduct the criminal records check in the 80
manner described in division (B) of this section to determine 81

whether any information exists that indicates that the person who 82
is the subject of the request previously has been convicted of or 83
pleaded guilty to any of the following: 84

(a) A violation of section 2903.01, 2903.02, 2903.03, 85
2903.04, 2903.11, 2903.12, 2903.13, 2903.16, 2903.21, 2903.34, 86
2905.01, 2905.02, 2905.11, 2905.12, 2907.02, 2907.03, 2907.05, 87
2907.06, 2907.07, 2907.08, 2907.09, 2907.12, 2907.25, 2907.31, 88
2907.32, 2907.321, 2907.322, 2907.323, 2911.01, 2911.02, 2911.11, 89
2911.12, 2911.13, 2913.02, 2913.03, 2913.04, 2913.11, 2913.21, 90
2913.31, 2913.40, 2913.43, 2913.47, 2913.51, 2919.25, 2921.36, 91
2923.12, 2923.13, 2923.161, 2925.02, 2925.03, 2925.11, 2925.13, 92
2925.22, 2925.23, or 3716.11 of the Revised Code; 93

(b) An existing or former law of this state, any other state, 94
or the United States that is substantially equivalent to any of 95
the offenses listed in division (A)(3)(a) of this section. 96

(4) On receipt of a request pursuant to section 3701.881 of 97
the Revised Code with respect to an applicant for employment with 98
a home health agency as a person responsible for the care, 99
custody, or control of a child, a completed form prescribed 100
pursuant to division (C)(1) of this section, and a set of 101
fingerprint impressions obtained in the manner described in 102
division (C)(2) of this section, the superintendent of the bureau 103
of criminal identification and investigation shall conduct a 104
criminal records check. The superintendent shall conduct the 105
criminal records check in the manner described in division (B) of 106
this section to determine whether any information exists that 107
indicates that the person who is the subject of the request 108
previously has been convicted of or pleaded guilty to any of the 109
following: 110

(a) A violation of section 2903.01, 2903.02, 2903.03, 111
2903.04, 2903.11, 2903.12, 2903.13, 2903.16, 2903.21, 2903.34, 112
2905.01, 2905.02, 2905.04, 2905.05, 2907.02, 2907.03, 2907.04, 113

2907.05, 2907.06, 2907.07, 2907.08, 2907.09, 2907.12, 2907.21, 114
2907.22, 2907.23, 2907.25, 2907.31, 2907.32, 2907.321, 2907.322, 115
2907.323, 2911.01, 2911.02, 2911.11, 2911.12, 2919.12, 2919.22, 116
2919.24, 2919.25, 2923.12, 2923.13, 2923.161, 2925.02, 2925.03, 117
2925.04, 2925.05, 2925.06, or 3716.11 of the Revised Code or a 118
violation of section 2925.11 of the Revised Code that is not a 119
minor drug possession offense; 120

(b) An existing or former law of this state, any other state, 121
or the United States that is substantially equivalent to any of 122
the offenses listed in division (A)(4)(a) of this section. 123

(5) On receipt of a request pursuant to section 5111.032, 124
5111.033, or 5111.034 of the Revised Code, a completed form 125
prescribed pursuant to division (C)(1) of this section, and a set 126
of fingerprint impressions obtained in the manner described in 127
division (C)(2) of this section, the superintendent of the bureau 128
of criminal identification and investigation shall conduct a 129
criminal records check. The superintendent shall conduct the 130
criminal records check in the manner described in division (B) of 131
this section to determine whether any information exists that 132
indicates that the person who is the subject of the request 133
previously has been convicted of, has pleaded guilty to, or has 134
been found eligible for intervention in lieu of conviction for any 135
of the following, regardless of the date of the conviction, the 136
date of entry of the guilty plea, or the date the person was found 137
eligible for intervention in lieu of conviction: 138

(a) A violation of section 959.13, 2903.01, 2903.02, 2903.03, 139
2903.04, 2903.041, 2903.11, 2903.12, 2903.13, 2903.15, 2903.16, 140
2903.21, 2903.211, 2903.22, 2903.34, 2905.01, 2905.02, 2905.05, 141
2905.11, 2905.12, 2907.02, 2907.03, 2907.04, 2907.05, 2907.06, 142
2907.07, 2907.08, 2907.09, 2907.21, 2907.22, 2907.23, 2907.24, 143
2907.25, 2907.31, 2907.32, 2907.321, 2907.322, 2907.323, 2909.02, 144
2909.03, 2909.04, 2909.05, 2909.22, 2909.23, 2909.24, 2911.01, 145

2911.02, 2911.11, 2911.12, 2911.13, 2913.02, 2913.03, 2913.04, 146
2913.05, 2913.11, 2913.21, 2913.31, 2913.32, 2913.40, 2913.41, 147
2913.42, 2913.43, 2913.44, 2913.441, 2913.45, 2913.46, 2913.47, 148
2913.48, 2913.49, 2913.51, 2917.01, 2917.02, 2917.03, 2917.11, 149
2917.31, 2919.12, 2919.22, 2919.23, 2919.24, 2919.25, 2921.03, 150
2921.11, 2921.13, 2921.34, 2921.35, 2921.36, 2923.01, 2923.02, 151
2923.03, 2923.12, 2923.13, 2923.161, 2923.32, 2925.02, 2925.03, 152
2925.04, 2925.05, 2925.06, 2925.11, 2925.13, 2925.14, 2925.22, 153
2925.23, 2927.12, or 3716.11 of the Revised Code, felonious sexual 154
penetration in violation of former section 2907.12 of the Revised 155
Code, a violation of section 2905.04 of the Revised Code as it 156
existed prior to July 1, 1996, a violation of section 2919.23 of 157
the Revised Code that would have been a violation of section 158
2905.04 of the Revised Code as it existed prior to July 1, 1996, 159
had the violation been committed prior to that date; 160

(b) A violation of an existing or former municipal ordinance 161
or law of this state, any other state, or the United States that 162
is substantially equivalent to any of the offenses listed in 163
division (A)(5)(a) of this section. 164

(6) On receipt of a request pursuant to section 3701.881 of 165
the Revised Code with respect to an applicant for employment with 166
a home health agency in a position that involves providing direct 167
care to an older adult, a completed form prescribed pursuant to 168
division (C)(1) of this section, and a set of fingerprint 169
impressions obtained in the manner described in division (C)(2) of 170
this section, the superintendent of the bureau of criminal 171
identification and investigation shall conduct a criminal records 172
check. The superintendent shall conduct the criminal records check 173
in the manner described in division (B) of this section to 174
determine whether any information exists that indicates that the 175
person who is the subject of the request previously has been 176
convicted of or pleaded guilty to any of the following: 177

(a) A violation of section 2903.01, 2903.02, 2903.03, 178
2903.04, 2903.11, 2903.12, 2903.13, 2903.16, 2903.21, 2903.34, 179
2905.01, 2905.02, 2905.11, 2905.12, 2907.02, 2907.03, 2907.05, 180
2907.06, 2907.07, 2907.08, 2907.09, 2907.12, 2907.25, 2907.31, 181
2907.32, 2907.321, 2907.322, 2907.323, 2911.01, 2911.02, 2911.11, 182
2911.12, 2911.13, 2913.02, 2913.03, 2913.04, 2913.11, 2913.21, 183
2913.31, 2913.40, 2913.43, 2913.47, 2913.51, 2919.25, 2921.36, 184
2923.12, 2923.13, 2923.161, 2925.02, 2925.03, 2925.11, 2925.13, 185
2925.22, 2925.23, or 3716.11 of the Revised Code; 186

(b) An existing or former law of this state, any other state, 187
or the United States that is substantially equivalent to any of 188
the offenses listed in division (A)(6)(a) of this section. 189

(7) When conducting a criminal records check upon a request 190
pursuant to section 3319.39 of the Revised Code for an applicant 191
who is a teacher, in addition to the determination made under 192
division (A)(1) of this section, the superintendent shall 193
determine whether any information exists that indicates that the 194
person who is the subject of the request previously has been 195
convicted of or pleaded guilty to any offense specified in section 196
3319.31 of the Revised Code. 197

(8) On receipt of a request pursuant to section 2151.86 of 198
the Revised Code, a completed form prescribed pursuant to division 199
(C)(1) of this section, and a set of fingerprint impressions 200
obtained in the manner described in division (C)(2) of this 201
section, the superintendent of the bureau of criminal 202
identification and investigation shall conduct a criminal records 203
check in the manner described in division (B) of this section to 204
determine whether any information exists that indicates that the 205
person who is the subject of the request previously has been 206
convicted of or pleaded guilty to any of the following: 207

(a) A violation of section 959.13, 2903.01, 2903.02, 2903.03, 208
2903.04, 2903.11, 2903.12, 2903.13, 2903.15, 2903.16, 2903.21, 209

2903.211, 2903.22, 2903.34, 2905.01, 2905.02, 2905.05, 2907.02, 210
2907.03, 2907.04, 2907.05, 2907.06, 2907.07, 2907.08, 2907.09, 211
2907.21, 2907.22, 2907.23, 2907.25, 2907.31, 2907.32, 2907.321, 212
2907.322, 2907.323, 2909.02, 2909.03, 2909.22, 2909.23, 2909.24, 213
2911.01, 2911.02, 2911.11, 2911.12, 2913.49, 2917.01, 2917.02, 214
2919.12, 2919.22, 2919.24, 2919.25, 2923.12, 2923.13, 2923.161, 215
2925.02, 2925.03, 2925.04, 2925.05, 2925.06, 2927.12, or 3716.11 216
of the Revised Code, a violation of section 2905.04 of the Revised 217
Code as it existed prior to July 1, 1996, a violation of section 218
2919.23 of the Revised Code that would have been a violation of 219
section 2905.04 of the Revised Code as it existed prior to July 1, 220
1996, had the violation been committed prior to that date, a 221
violation of section 2925.11 of the Revised Code that is not a 222
minor drug possession offense, two or more OVI or OVUAC violations 223
committed within the three years immediately preceding the 224
submission of the application or petition that is the basis of the 225
request, or felonious sexual penetration in violation of former 226
section 2907.12 of the Revised Code; 227

(b) A violation of an existing or former law of this state, 228
any other state, or the United States that is substantially 229
equivalent to any of the offenses listed in division (A)(8)(a) of 230
this section. 231

(9) Upon receipt of a request pursuant to section 5104.012 or 232
5104.013 of the Revised Code, a completed form prescribed pursuant 233
to division (C)(1) of this section, and a set of fingerprint 234
impressions obtained in the manner described in division (C)(2) of 235
this section, the superintendent of the bureau of criminal 236
identification and investigation shall conduct a criminal records 237
check in the manner described in division (B) of this section to 238
determine whether any information exists that indicates that the 239
person who is the subject of the request has been convicted of or 240
pleaded guilty to any of the following: 241

(a) A violation of section 2903.01, 2903.02, 2903.03, 242
2903.04, 2903.11, 2903.12, 2903.13, 2903.16, 2903.21, 2903.22, 243
2903.34, 2905.01, 2905.02, 2905.05, 2907.02, 2907.03, 2907.04, 244
2907.05, 2907.06, 2907.07, 2907.08, 2907.09, 2907.21, 2907.22, 245
2907.23, 2907.25, 2907.31, 2907.32, 2907.321, 2907.322, 2907.323, 246
2911.01, 2911.02, 2911.11, 2911.12, 2913.02, 2913.03, 2913.04, 247
2913.041, 2913.05, 2913.06, 2913.11, 2913.21, 2913.31, 2913.32, 248
2913.33, 2913.34, 2913.40, 2913.41, 2913.42, 2913.43, 2913.44, 249
2913.441, 2913.45, 2913.46, 2913.47, 2913.48, 2913.49, 2919.12, 250
2919.22, 2919.24, 2919.25, 2921.11, 2921.13, 2923.01, 2923.12, 251
2923.13, 2923.161, 2925.02, 2925.03, 2925.04, 2925.05, 2925.06, or 252
3716.11 of the Revised Code, felonious sexual penetration in 253
violation of former section 2907.12 of the Revised Code, a 254
violation of section 2905.04 of the Revised Code as it existed 255
prior to July 1, 1996, a violation of section 2919.23 of the 256
Revised Code that would have been a violation of section 2905.04 257
of the Revised Code as it existed prior to July 1, 1996, had the 258
violation been committed prior to that date, a violation of 259
section 2925.11 of the Revised Code that is not a minor drug 260
possession offense, a violation of section 2923.02 or 2923.03 of 261
the Revised Code that relates to a crime specified in this 262
division, or a second violation of section 4511.19 of the Revised 263
Code within five years of the date of application for licensure or 264
certification. 265

(b) A violation of an existing or former law of this state, 266
any other state, or the United States that is substantially 267
equivalent to any of the offenses or violations described in 268
division (A)(9)(a) of this section. 269

(10) Upon receipt of a request pursuant to section 5153.111 270
of the Revised Code, a completed form prescribed pursuant to 271
division (C)(1) of this section, and a set of fingerprint 272
impressions obtained in the manner described in division (C)(2) of 273

this section, the superintendent of the bureau of criminal 274
identification and investigation shall conduct a criminal records 275
check in the manner described in division (B) of this section to 276
determine whether any information exists that indicates that the 277
person who is the subject of the request previously has been 278
convicted of or pleaded guilty to any of the following: 279

(a) A violation of section 2903.01, 2903.02, 2903.03, 280
2903.04, 2903.11, 2903.12, 2903.13, 2903.16, 2903.21, 2903.34, 281
2905.01, 2905.02, 2905.05, 2907.02, 2907.03, 2907.04, 2907.05, 282
2907.06, 2907.07, 2907.08, 2907.09, 2907.21, 2907.22, 2907.23, 283
2907.25, 2907.31, 2907.32, 2907.321, 2907.322, 2907.323, 2909.02, 284
2909.03, 2911.01, 2911.02, 2911.11, 2911.12, 2919.12, 2919.22, 285
2919.24, 2919.25, 2923.12, 2923.13, 2923.161, 2925.02, 2925.03, 286
2925.04, 2925.05, 2925.06, or 3716.11 of the Revised Code, 287
felonious sexual penetration in violation of former section 288
2907.12 of the Revised Code, a violation of section 2905.04 of the 289
Revised Code as it existed prior to July 1, 1996, a violation of 290
section 2919.23 of the Revised Code that would have been a 291
violation of section 2905.04 of the Revised Code as it existed 292
prior to July 1, 1996, had the violation been committed prior to 293
that date, or a violation of section 2925.11 of the Revised Code 294
that is not a minor drug possession offense; 295

(b) A violation of an existing or former law of this state, 296
any other state, or the United States that is substantially 297
equivalent to any of the offenses listed in division (A)(10)(a) of 298
this section. 299

(11) On receipt of a request for a criminal records check 300
from an individual pursuant to section 4749.03 or 4749.06 of the 301
Revised Code, accompanied by a completed copy of the form 302
prescribed in division (C)(1) of this section and a set of 303
fingerprint impressions obtained in a manner described in division 304
(C)(2) of this section, the superintendent of the bureau of 305

criminal identification and investigation shall conduct a criminal 306
records check in the manner described in division (B) of this 307
section to determine whether any information exists indicating 308
that the person who is the subject of the request has been 309
convicted of or pleaded guilty to a felony in this state or in any 310
other state. If the individual indicates that a firearm will be 311
carried in the course of business, the superintendent shall 312
require information from the federal bureau of investigation as 313
described in division (B)(2) of this section. The superintendent 314
shall report the findings of the criminal records check and any 315
information the federal bureau of investigation provides to the 316
director of public safety. 317

(12) On receipt of a request pursuant to section 1321.37, 318
1321.53, 1321.531, 1322.03, 1322.031, 3310.30, or 4763.05 of the 319
Revised Code, a completed form prescribed pursuant to division 320
(C)(1) of this section, and a set of fingerprint impressions 321
obtained in the manner described in division (C)(2) of this 322
section, the superintendent of the bureau of criminal 323
identification and investigation shall conduct a criminal records 324
check with respect to any person who has applied for a license, 325
permit, or certification from the department of commerce or a 326
division in the department, or who has been hired by an 327
educational scholarship organization. The superintendent shall 328
conduct the criminal records check in the manner described in 329
division (B) of this section to determine whether any information 330
exists that indicates that the person who is the subject of the 331
request previously has been convicted of or pleaded guilty to any 332
of the following: a violation of section 2913.02, 2913.11, 333
2913.31, 2913.51, or 2925.03 of the Revised Code; any other 334
criminal offense involving theft, receiving stolen property, 335
embezzlement, forgery, fraud, passing bad checks, money 336
laundering, or drug trafficking, or any criminal offense involving 337
money or securities, as set forth in Chapters 2909., 2911., 2913., 338

2915., 2921., 2923., and 2925. of the Revised Code; or any 339
existing or former law of this state, any other state, or the 340
United States that is substantially equivalent to those offenses. 341

(13) On receipt of a request for a criminal records check 342
from the treasurer of state under section 113.041 of the Revised 343
Code or from an individual under section 4701.08, 4715.101, 344
4717.061, 4725.121, 4725.501, 4729.071, 4730.101, 4730.14, 345
4730.28, 4731.081, 4731.15, 4731.171, 4731.222, 4731.281, 346
4731.296, 4731.531, 4732.091, 4734.202, 4740.061, 4741.10, 347
4755.70, 4757.101, 4759.061, 4760.032, 4760.06, 4761.051, 348
4762.031, 4762.06, or 4779.091 of the Revised Code, accompanied by 349
a completed form prescribed under division (C)(1) of this section 350
and a set of fingerprint impressions obtained in the manner 351
described in division (C)(2) of this section, the superintendent 352
of the bureau of criminal identification and investigation shall 353
conduct a criminal records check in the manner described in 354
division (B) of this section to determine whether any information 355
exists that indicates that the person who is the subject of the 356
request has been convicted of or pleaded guilty to any criminal 357
offense in this state or any other state. The superintendent shall 358
send the results of a check requested under section 113.041 of the 359
Revised Code to the treasurer of state and shall send the results 360
of a check requested under any of the other listed sections to the 361
licensing board specified by the individual in the request. 362

(14) On receipt of a request pursuant to section 1121.23, 363
1155.03, 1163.05, 1315.141, 1733.47, or 1761.26 of the Revised 364
Code, a completed form prescribed pursuant to division (C)(1) of 365
this section, and a set of fingerprint impressions obtained in the 366
manner described in division (C)(2) of this section, the 367
superintendent of the bureau of criminal identification and 368
investigation shall conduct a criminal records check in the manner 369
described in division (B) of this section to determine whether any 370

information exists that indicates that the person who is the 371
subject of the request previously has been convicted of or pleaded 372
guilty to any criminal offense under any existing or former law of 373
this state, any other state, or the United States. 374

(15) On receipt of a request for a criminal records check 375
from an appointing or licensing authority under section 3772.07 of 376
the Revised Code, a completed form prescribed under division 377
(C)(1) of this section, and a set of fingerprint impressions 378
obtained in the manner prescribed in division (C)(2) of this 379
section, the superintendent of the bureau of criminal 380
identification and investigation shall conduct a criminal records 381
check in the manner described in division (B) of this section to 382
determine whether any information exists that indicates that the 383
person who is the subject of the request previously has been 384
convicted of or pleaded guilty or no contest to any offense under 385
any existing or former law of this state, any other state, or the 386
United States that is a disqualifying offense as defined in 387
section 3772.07 of the Revised Code or substantially equivalent to 388
such an offense. 389

(16) Not later than thirty days after the date the 390
superintendent receives a request of a type described in division 391
(A)(1), (2), (3), (4), (5), (6), (7), (8), (9), (10), (11), (12), 392
(14), or (15) of this section, the completed form, and the 393
fingerprint impressions, the superintendent shall send the person, 394
board, or entity that made the request any information, other than 395
information the dissemination of which is prohibited by federal 396
law, the superintendent determines exists with respect to the 397
person who is the subject of the request that indicates that the 398
person previously has been convicted of or pleaded guilty to any 399
offense listed or described in division (A)(1), (2), (3), (4), 400
(5), (6), (7), (8), (9), (10), (11), (12), (14), or (15) of this 401
section, as appropriate. The superintendent shall send the person, 402

board, or entity that made the request a copy of the list of 403
offenses specified in division (A)(1), (2), (3), (4), (5), (6), 404
(7), (8), (9), (10), (11), (12), (14), or (15) of this section, as 405
appropriate. If the request was made under section 3701.881 of the 406
Revised Code with regard to an applicant who may be both 407
responsible for the care, custody, or control of a child and 408
involved in providing direct care to an older adult, the 409
superintendent shall provide a list of the offenses specified in 410
divisions (A)(4) and (6) of this section. 411

Not later than thirty days after the superintendent receives 412
a request for a criminal records check pursuant to section 113.041 413
of the Revised Code, the completed form, and the fingerprint 414
impressions, the superintendent shall send the treasurer of state 415
any information, other than information the dissemination of which 416
is prohibited by federal law, the superintendent determines exist 417
with respect to the person who is the subject of the request that 418
indicates that the person previously has been convicted of or 419
pleaded guilty to any criminal offense in this state or any other 420
state. 421

(B) The superintendent shall conduct any criminal records 422
check requested under section 113.041, 121.08, 173.27, 173.394, 423
1121.23, 1155.03, 1163.05, 1315.141, 1321.53, 1321.531, 1322.03, 424
1322.031, 1733.47, 1761.26, 2151.86, 3301.32, 3301.541, 3319.39, 425
3701.881, 3712.09, 3721.121, 3722.151, 3772.07, 4701.08, 4715.101, 426
4717.061, 4725.121, 4725.501, 4729.071, 4730.101, 4730.14, 427
4730.28, 4731.081, 4731.15, 4731.171, 4731.222, 4731.281, 428
4731.296, 4731.531, 4732.091, 4734.202, 4740.061, 4741.10, 429
4749.03, 4749.06, 4755.70, 4757.101, 4759.061, 4760.032, 4760.06, 430
4761.051, 4762.031, 4762.06, 4763.05, 4779.091, 5104.012, 431
5104.013, 5111.032, 5111.033, 5111.034, 5123.081, 5126.28, 432
5126.281, or 5153.111 of the Revised Code as follows: 433

(1) The superintendent shall review or cause to be reviewed 434

any relevant information gathered and compiled by the bureau under 435
division (A) of section 109.57 of the Revised Code that relates to 436
the person who is the subject of the request, including, if the 437
criminal records check was requested under section 113.041, 438
121.08, 173.27, 173.394, 1121.23, 1155.03, 1163.05, 1315.141, 439
1321.37, 1321.53, 1321.531, 1322.03, 1322.031, 1733.47, 1761.26, 440
2151.86, 3301.32, 3301.541, 3319.39, 3701.881, 3712.09, 3721.121, 441
3722.151, 3772.07, 4749.03, 4749.06, 4763.05, 5104.012, 5104.013, 442
5111.032, 5111.033, 5111.034, 5123.081, 5126.28, 5126.281, or 443
5153.111 of the Revised Code, any relevant information contained 444
in records that have been sealed under section 2953.32 of the 445
Revised Code; 446

(2) If the request received by the superintendent asks for 447
information from the federal bureau of investigation, the 448
superintendent shall request from the federal bureau of 449
investigation any information it has with respect to the person 450
who is the subject of the request, including fingerprint-based 451
checks of national crime information databases as described in 42 452
U.S.C. 671 if the request is made pursuant to section 2151.86, 453
5104.012, or 5104.013 of the Revised Code or if any other Revised 454
Code section requires fingerprint-based checks of that nature, and 455
shall review or cause to be reviewed any information the 456
superintendent receives from that bureau. If a request under 457
section 3319.39 of the Revised Code asks only for information from 458
the federal bureau of investigation, the superintendent shall not 459
conduct the review prescribed by division (B)(1) of this section. 460

(3) The superintendent or the superintendent's designee may 461
request criminal history records from other states or the federal 462
government pursuant to the national crime prevention and privacy 463
compact set forth in section 109.571 of the Revised Code. 464

(C)(1) The superintendent shall prescribe a form to obtain 465
the information necessary to conduct a criminal records check from 466

any person for whom a criminal records check is requested under 467
section 113.041 of the Revised Code or required by section 121.08, 468
173.27, 173.394, 1121.23, 1155.03, 1163.05, 1315.141, 1321.53, 469
1321.531, 1322.03, 1322.031, 1733.47, 1761.26, 2151.86, 3301.32, 470
3301.541, 3319.39, 3701.881, 3712.09, 3721.121, 3722.151, 3772.07, 471
4701.08, 4715.101, 4717.061, 4725.121, 4725.501, 4729.071, 472
4730.101, 4730.14, 4730.28, 4731.081, 4731.15, 4731.171, 4731.222, 473
4731.281, 4731.296, 4731.531, 4732.091, 4734.202, 4740.061, 474
4741.10, 4749.03, 4749.06, 4755.70, 4757.101, 4759.061, 4760.032, 475
4760.06, 4761.051, 4762.031, 4762.06, 4763.05, 4779.091, 5104.012, 476
5104.013, 5111.032, 5111.033, 5111.034, 5123.081, 5126.28, 477
5126.281, or 5153.111 of the Revised Code. The form that the 478
superintendent prescribes pursuant to this division may be in a 479
tangible format, in an electronic format, or in both tangible and 480
electronic formats. 481

(2) The superintendent shall prescribe standard impression 482
sheets to obtain the fingerprint impressions of any person for 483
whom a criminal records check is requested under section 113.041 484
of the Revised Code or required by section 121.08, 173.27, 485
173.394, 1121.23, 1155.03, 1163.05, 1315.141, 1321.53, 1321.531, 486
1322.03, 1322.031, 1733.47, 1761.26, 2151.86, 3301.32, 3301.541, 487
3319.39, 3701.881, 3712.09, 3721.121, 3722.151, 3772.07, 4701.08, 488
4715.101, 4717.061, 4725.121, 4725.501, 4729.071, 4730.101, 489
4730.14, 4730.28, 4731.081, 4731.15, 4731.171, 4731.222, 4731.281, 490
4731.296, 4731.531, 4732.091, 4734.202, 4740.061, 4741.10, 491
4749.03, 4749.06, 4755.70, 4757.101, 4759.061, 4760.032, 4760.06, 492
4761.051, 4762.031, 4762.06, 4763.05, 4779.091, 5104.012, 493
5104.013, 5111.032, 5111.033, 5111.034, 5123.081, 5126.28, 494
5126.281, or 5153.111 of the Revised Code. Any person for whom a 495
records check is requested under or required by any of those 496
sections shall obtain the fingerprint impressions at a county 497
sheriff's office, municipal police department, or any other entity 498
with the ability to make fingerprint impressions on the standard 499

impression sheets prescribed by the superintendent. The office, 500
department, or entity may charge the person a reasonable fee for 501
making the impressions. The standard impression sheets the 502
superintendent prescribes pursuant to this division may be in a 503
tangible format, in an electronic format, or in both tangible and 504
electronic formats. 505

(3) Subject to division (D) of this section, the 506
superintendent shall prescribe and charge a reasonable fee for 507
providing a criminal records check requested under section 508
113.041, 121.08, 173.27, 173.394, 1121.23, 1155.03, 1163.05, 509
1315.141, 1321.53, 1321.531, 1322.03, 1322.031, 1733.47, 1761.26, 510
2151.86, 3301.32, 3301.541, 3319.39, 3701.881, 3712.09, 3721.121, 511
3722.151, 3772.07, 4701.08, 4715.101, 4717.061, 4725.121, 512
4725.501, 4729.071, 4730.101, 4730.14, 4730.28, 4731.081, 4731.15, 513
4731.171, 4731.222, 4731.281, 4731.296, 4731.531, 4732.091, 514
4734.202, 4740.061, 4741.10, 4749.03, 4749.06, 4755.70, 4757.101, 515
4759.061, 4760.032, 4760.06, 4761.051, 4762.031, 4762.06, 4763.05, 516
4779.091, 5104.012, 5104.013, 5111.032, 5111.033, 5111.034, 517
5123.081, 5126.28, 5126.281, or 5153.111 of the Revised Code. The 518
person making a criminal records request under any of those 519
sections shall pay the fee prescribed pursuant to this division. A 520
person making a request under section 3701.881 of the Revised Code 521
for a criminal records check for an applicant who may be both 522
responsible for the care, custody, or control of a child and 523
involved in providing direct care to an older adult shall pay one 524
fee for the request. In the case of a request under section 525
1121.23, 1155.03, 1163.05, 1315.141, 1733.47, 1761.26, or 5111.032 526
of the Revised Code, the fee shall be paid in the manner specified 527
in that section. 528

(4) The superintendent of the bureau of criminal 529
identification and investigation may prescribe methods of 530
forwarding fingerprint impressions and information necessary to 531

conduct a criminal records check, which methods shall include, but 532
not be limited to, an electronic method. 533

(D) A determination whether any information exists that 534
indicates that a person previously has been convicted of or 535
pleaded guilty to any offense listed or described in division 536
(A)(1)(a) or (b), (A)(2)(a) or (b), (A)(3)(a) or (b), (A)(4)(a) or 537
(b), (A)(5)(a) or (b), (A)(6)(a) or (b), (A)(7), (A)(8)(a) or (b), 538
(A)(9)(a) or (b), (A)(10)(a) or (b), (A)(12), (A)(14), or (A)(15) 539
of this section, or that indicates that a person previously has 540
been convicted of or pleaded guilty to any criminal offense in 541
this state or any other state regarding a criminal records check 542
of a type described in division (A)(13) of this section, and that 543
is made by the superintendent with respect to information 544
considered in a criminal records check in accordance with this 545
section is valid for the person who is the subject of the criminal 546
records check for a period of one year from the date upon which 547
the superintendent makes the determination. During the period in 548
which the determination in regard to a person is valid, if another 549
request under this section is made for a criminal records check 550
for that person, the superintendent shall provide the information 551
that is the basis for the superintendent's initial determination 552
at a lower fee than the fee prescribed for the initial criminal 553
records check. 554

(E) As used in this section: 555

(1) "Criminal records check" means any criminal records check 556
conducted by the superintendent of the bureau of criminal 557
identification and investigation in accordance with division (B) 558
of this section. 559

(2) "Minor drug possession offense" has the same meaning as 560
in section 2925.01 of the Revised Code. 561

(3) "Older adult" means a person age sixty or older. 562

(4) "OVI or OVUAC violation" means a violation of section 4511.19 of the Revised Code or a violation of an existing or former law of this state, any other state, or the United States that is substantially equivalent to section 4511.19 of the Revised Code.

Sec. 3310.30. (A) As used in this section:

(1) "Pass-through entity" has the same meaning as in section 5733.04 of the Revised Code and includes a sole proprietorship.

(2) "Authorized donation" means a donation authorized by the department of development and made to an educational scholarship organization before the first day of August first occurring after the date of authorization by the department.

(3) "Annual total credit limit" means the total amount of all credits authorized for a fiscal year under division (D) of this section.

(4) "Educational scholarship organization" means an entity that is certified as such by the department of development under division (E) of this section.

(5) "Eligible student" means a student who resides in this state; who was eligible to attend a public school in this state in the preceding school term or is entering school in this state for the first time; who is a member of a household with an annual household income of not more than one hundred fifty per cent of the amount required to qualify for reduced-price lunches under the "National School Lunch Act," 42 U.S.C. 1751, et seq.; and who is not receiving another qualified scholarship pursuant to this section or section 3310.02, 3310.41, or 3313.975 of the Revised Code.

(6) "Qualified scholarship" means either of the following:

(a) A scholarship granted to an eligible student in grade

eight or lower not to exceed the lesser of four thousand two 593
hundred fifty dollars, as adjusted in division (A)(6)(c) of this 594
section, or the cost of tuition for the purpose of attendance at a 595
chartered nonpublic school; 596

(b) A scholarship granted to an eligible student in grade 597
nine or higher not to exceed the lesser of seven thousand dollars, 598
as adjusted in division (A)(6)(c) of this section, or the cost of 599
tuition for the purpose of attendance at a chartered nonpublic 600
school; 601

(c) Each fiscal year beginning with fiscal year 2013, the 602
amounts stated in divisions (A)(6)(a) and (b) of this section 603
shall be increased by the same percentage by which the general 604
assembly increased the adequacy amount, as defined in section 605
3306.02 of the Revised Code, from the preceding fiscal year. 606

(7) "Donation" means an unconditional gift of cash. 607

(8) "Tax period" means: 608

(a) In the case of a dealer in intangibles, a domestic 609
insurance company, or a foreign insurance company, the calendar 610
year ending on the thirty-first day of December next preceding the 611
day the report or annual statement is required to be returned 612
under section 5725.14, 5725.18, or 5729.02 of the Revised Code; 613

(b) In the case of a financial institution subject to 614
taxation under Chapter 5733. of the Revised Code, the financial 615
institution's taxable year for the purposes of that chapter; 616

(c) In the case of a public utility, electric distribution 617
company, or natural gas distribution company, the calendar year; 618

(d) In the case of a person subject to taxation under Chapter 619
5747. of the Revised Code, the person's taxable year for the 620
purposes of that chapter. 621

(9) "Taxpayer" means a person subject to a tax against which 622

a credit is allowed under this section. 623

(10) "Chartered nonpublic school" has the same meaning as in section 3310.01 of the Revised Code. 624
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(B) A nonrefundable credit is allowed against the tax levied by section 5707.03 and assessed under section 5725.15, the tax imposed by section 5725.18, the tax imposed by section 5727.24, 5727.30, 5727.81, or 5727.811, the tax assessed under Chapter 5729., or the tax imposed by section 5733.06 or 5747.02 of the Revised Code for a taxpayer that makes an authorized donation to an educational scholarship organization. No credit is allowed if the taxpayer designates a specific child as the beneficiary of the donation. 626
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The credit equals the amount of the authorized donation made during the taxpayer's tax period, subject to the following limits: 635
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(1) In the case of an individual who is not claiming a distributive share of a credit as an equity owner of a pass-through entity, the credit for a tax period may not exceed one thousand dollars. 637
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(2) In the case of an individual and spouse filing a joint return, neither of whom are claiming a distributive share of a credit as owners of a pass-through entity, the credit for a tax period may not exceed two thousand five hundred dollars. 641
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(3) In the case of all other taxpayers, the credit may not exceed three hundred thousand dollars for a tax period, or the taxpayer's distributive or proportionate share of three hundred thousand dollars if the taxpayer claims the credit as an owner of a pass-through entity against the tax imposed by section 5747.02 of the Revised Code. 645
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The credit shall be claimed for the tax period in which the authorized donation was made and shall be claimed in the order required under section 5725.98, 5729.98, 5733.98, or 5747.98 of 651
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the Revised Code, except that an individual claiming a 654
distributive share of a credit as an owner of a pass-through 655
entity shall claim the credit for the taxable year that includes 656
the last day of the entity's taxable year in which the donation 657
was made. The amount of the credit may not exceed the tax 658
otherwise due after allowing for all other credits in that order. 659
Excess credit may be carried forward to the next three succeeding 660
tax periods. If the taxpayer is required to pay the tax imposed by 661
section 5727.24 or 5727.30 of the Revised Code more frequently 662
than once per calendar year, or claims the credit against the tax 663
imposed by section 5727.81 or 5727.811 of the Revised Code, the 664
amount of the credit allowed for a calendar year shall be claimed 665
in substantially equal amounts against each tax payment required 666
during the year and after the donation is made. 667

(C) The taxpayer shall notify the intended recipient of the 668
amount of the donation. Before delivering the donation, the 669
taxpayer shall apply to the department of development for 670
authorization of the donation in the manner prescribed by the 671
department. The department shall approve or deny the application 672
and shall issue written notice of the department's decision to the 673
taxpayer and to the intended recipient within twenty days after 674
receiving the application. The department shall approve 675
applications in the order in which the department receives 676
complete applications. The department shall approve an application 677
if the taxpayer agrees to make a donation to an educational 678
scholarship organization and not to designate a specific child as 679
the beneficiary of the donation, and if the annual total credit 680
limit has not been reached. If the application is approved, the 681
department's notice shall indicate the amount of the credit 682
authorized. When the donation is received, the recipient shall 683
issue a receipt to the taxpayer. 684

(D) The annual total credit limit for fiscal year 2012 equals 685

twenty million dollars. Each fiscal year beginning with fiscal 686
year 2013, if the annual total credit limit for the preceding 687
fiscal year was reached, the annual total credit limit equals one 688
hundred twenty per cent of the credit limit for the preceding 689
fiscal year. 690

(E)(1)(a) To be certified as an educational scholarship 691
organization, an entity shall apply to the department of 692
development in the manner prescribed by the department and shall 693
submit evidence that the entity qualifies as an educational 694
scholarship organization. The department shall certify an entity 695
as an educational scholarship organization if the entity executes 696
an affidavit certifying the following: 697

(i) The entity is a nonprofit organization exempt from 698
federal taxation under section 501(c)(3) of the Internal Revenue 699
Code. 700

(ii) The entity will not expend more than ten per cent of the 701
authorized donations it receives pursuant to this section for 702
administrative or other expenses other than funding qualified 703
scholarships to eligible students. 704

(iii) Beginning with the entity's third fiscal year after its 705
fiscal year that includes the date it was certified as an 706
educational scholarship organization, and each fiscal year 707
thereafter, the sum of the entity's qualified scholarships for its 708
most recently concluded fiscal year and the two fiscal years 709
immediately preceding that year is greater than or equal to ninety 710
per cent of the authorized donations the entity received in the 711
third most recently concluded fiscal year. 712

(iv) The entity will award at least fifty per cent of its new 713
qualified scholarships to students who did not attend chartered 714
nonpublic schools in this state in the preceding school year. For 715
this purpose, a new qualified scholarship is a qualified 716

scholarship first awarded to a student who did not receive a 717
scholarship from an educational scholarship organization for all 718
or part of the preceding school year. 719

(v) The entity will comply with division (H) of this section. 720

The department shall approve or deny the application and 721
shall issue written notice of the department's decision to the 722
applying entity within twenty days after receiving the 723
application. The department shall publish a list of educational 724
scholarship organizations certified by the department on the 725
department of development's web site. The department shall update 726
the list as necessary. The department shall also publish annually 727
a copy of the list in paper form. 728

(b) The department of development is authorized to charge a 729
fee for the filing of an application under division (E)(1)(a) of 730
this section to defray the costs of processing the application and 731
administering this section. The fee may not exceed the 732
department's reasonable costs associated with processing the 733
application and administering this section. 734

(c) The department of development may revoke its 735
certification of an educational scholarship organization if the 736
entity fails to satisfy any of the criteria in division (E)(1)(a) 737
of this section for certification or if the entity fails to submit 738
the information required in division (E)(2) of this section. 739

(2)(a) On or before the first day of September of each year 740
beginning in 2012, each educational scholarship organization shall 741
report the following information to the department of development 742
in the manner required by the department: 743

(i) The number of scholarships awarded for the preceding 744
school year to eligible students in grade eight or lower; 745

(ii) The total and average amount of the scholarships awarded 746
for the preceding school year to eligible students in grade eight 747

<u>or lower;</u>	748
<u>(iii) The number of scholarships awarded for the preceding school year to eligible students in grades nine to twelve;</u>	749 750
<u>(iv) The total and average amount of the scholarships awarded for the preceding school year to eligible students in grades nine to twelve;</u>	751 752 753
<u>(v) The percentage of new qualified scholarships, within the meaning of division (E)(1)(a) of this section, awarded for the preceding school year to students who did not attend chartered nonpublic schools in the second preceding school year;</u>	754 755 756 757
<u>(vi) The total amount of authorized donations received in the preceding school year;</u>	758 759
<u>(vii) The schools to which scholarships were delivered;</u>	760
<u>(viii) All persons hired by the organization in the preceding school year and the results of the criminal background check required under division (H) of this section.</u>	761 762 763
<u>(b) Each year, each educational scholarship organization shall submit to the department of development a financial information report for the organization that complies with uniform financial accounting standards established by the department of development and conducted by a certified public accountant. If appropriate, the auditor shall certify that the report is free of material misstatements.</u>	764 765 766 767 768 769 770
<u>(3) The department of development may not require an educational scholarship organization to report any information other than that prescribed in division (E)(2) of this section.</u>	771 772 773
<u>(F) An educational scholarship organization shall make a check for a qualified scholarship awarded to an eligible student payable to the parent or guardian of the eligible student, but shall deliver the check directly to the school in which the</u>	774 775 776 777

eligible student is enrolled. The parent or guardian shall endorse 778
the check making it payable only to the school. Before delivering 779
a check to the school, the educational scholarship organization 780
shall obtain a written statement from the school in which the 781
school affirms all of the following: 782

(1) That it is not in a state of academic watch or academic 783
emergency under section 3302.03 of the Revised Code; 784

(2) That the buildings it uses for educating students have 785
been certified for occupancy by the appropriate building 786
authority; 787

(3) That it complies with state and federal 788
anti-discrimination laws and health and safety laws. If an 789
educational scholarship organization has received an affirmation 790
from a school, it is not required to obtain additional 791
affirmations from the school for one year after the date of the 792
affirmation. An educational scholarship organization that fails to 793
obtain a written statement as required under this division may not 794
include the scholarship or its amount in its report to the 795
department of development under division (E)(2) of this section. 796

(G) The director of development shall adopt rules under 797
Chapter 119. of the Revised Code to implement division (E) of this 798
section. 799

(H) When an educational scholarship organization hires an 800
employee, it shall request the superintendent of the bureau of 801
criminal identification and investigation, or a vendor approved by 802
the bureau, to conduct a criminal records check based on the 803
employee's fingerprints in accordance with division (A)(12) of 804
section 109.572 of the Revised Code. No educational scholarship 805
organization shall continue to employ an individual who has been 806
convicted of or has pleaded guilty to any of the criminal offenses 807
listed in that division. 808

(I) An educational scholarship organization shall hire an independent certified public accountant to perform a financial audit of the organization at least once every five years. 809
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Upon reasonable suspicion that donated funds have been mishandled or misappropriated, a donor, a chartered nonpublic school that has received qualified scholarship money, or the tax commissioner may request the auditor of state to select an independent certified public accountant to audit the books and records of an educational scholarship organization. The request shall be in writing and shall include evidence supporting the reasonable suspicion. If the auditor determines that a reasonable suspicion exists, the auditor shall so notify the educational scholarship organization and select a certified public accountant to perform the audit. The certified public accountant's fees for performing the audit shall be approved by the auditor of state and, once approved, paid by the educational scholarship organization. 812
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Not more than one audit per educational scholarship organization may be performed per year under this division. 826
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Sec. 5725.98. (A) To provide a uniform procedure for calculating the amount of tax imposed by section 5725.18 of the Revised Code that is due under this chapter, a taxpayer shall claim any credits and offsets against tax liability to which it is entitled in the following order: 828
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(1) The credit for an insurance company or insurance company group under section 5729.031 of the Revised Code; 833
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(2) The credit for eligible employee training costs under section 5725.31 of the Revised Code; 835
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(3) The credit for authorized donations under section 3310.30 of the Revised Code. 837
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<u>(4)</u> The credit for purchasers of qualified low-income community investments under section 5725.33 of the Revised Code;	839 840
(4) <u>(5)</u> The nonrefundable job retention credit under division (B)(1) of section 122.171 of the Revised Code;	841 842
(5) <u>(6)</u> The offset of assessments by the Ohio life and health insurance guaranty association permitted by section 3956.20 of the Revised Code;	843 844 845
(6) <u>(7)</u> The refundable credit for Ohio job retention under division (B)(2) of section 122.171 of the Revised Code;	846 847
(7) <u>(8)</u> The refundable credit for Ohio job creation under section 5725.32 of the Revised Code;	848 849
(8) <u>(9)</u> The refundable credit under section 5725.19 of the Revised Code for losses on loans made under the Ohio venture capital program under sections 150.01 to 150.10 of the Revised Code.	850 851 852 853
(B) For any credit except the refundable credits enumerated in this section, the amount of the credit for a taxable year shall not exceed the tax due after allowing for any other credit that precedes it in the order required under this section. Any excess amount of a particular credit may be carried forward if authorized under the section creating that credit. Nothing in this chapter shall be construed to allow a taxpayer to claim, directly or indirectly, a credit more than once for a taxable year.	854 855 856 857 858 859 860 861
Sec. 5729.98. (A) To provide a uniform procedure for calculating the amount of tax due under this chapter, a taxpayer shall claim any credits and offsets against tax liability to which it is entitled in the following order:	862 863 864 865
(1) The credit for an insurance company or insurance company group under section 5729.031 of the Revised Code;	866 867
(2) The credit for eligible employee training costs under	868

section 5729.07 of the Revised Code;	869
(3) <u>The credit for authorized donations under section 3310.30 of the Revised Code.</u>	870 871
(4) The credit for purchases of qualified low-income community investments under section 5729.16 of the Revised Code;	872 873
(4) (5) The nonrefundable job retention credit under division (B)(1) of section 122.171 of the Revised Code;	874 875
(5) (6) The offset of assessments by the Ohio life and health insurance guaranty association against tax liability permitted by section 3956.20 of the Revised Code;	876 877 878
(6) (7) The refundable credit for Ohio job retention under division (B)(2) of section 122.171 of the Revised Code;	879 880
(7) (8) The refundable credit for Ohio job creation under section 5729.032 of the Revised Code;	881 882
(8) (9) The refundable credit under section 5729.08 of the Revised Code for losses on loans made under the Ohio venture capital program under sections 150.01 to 150.10 of the Revised Code.	883 884 885 886
(B) For any credit except the refundable credits enumerated in this section, the amount of the credit for a taxable year shall not exceed the tax due after allowing for any other credit that precedes it in the order required under this section. Any excess amount of a particular credit may be carried forward if authorized under the section creating that credit. Nothing in this chapter shall be construed to allow a taxpayer to claim, directly or indirectly, a credit more than once for a taxable year.	887 888 889 890 891 892 893 894
Sec. 5733.01. (A) The tax provided by this chapter for domestic corporations shall be the amount charged against each corporation organized for profit under the laws of this state and each nonprofit corporation organized pursuant to Chapter 1729. of	895 896 897 898

the Revised Code, except as provided in sections 5733.09 and 899
5733.10 of the Revised Code, for the privilege of exercising its 900
franchise during the calendar year in which that amount is 901
payable, and the tax provided by this chapter for foreign 902
corporations shall be the amount charged against each corporation 903
organized for profit and each nonprofit corporation organized or 904
operating in the same or similar manner as nonprofit corporations 905
organized under Chapter 1729. of the Revised Code, under the laws 906
of any state or country other than this state, except as provided 907
in sections 5733.09 and 5733.10 of the Revised Code, for the 908
privilege of doing business in this state, owning or using a part 909
or all of its capital or property in this state, holding a 910
certificate of compliance with the laws of this state authorizing 911
it to do business in this state, or otherwise having nexus in or 912
with this state under the Constitution of the United States, 913
during the calendar year in which that amount is payable. 914

(B) A corporation is subject to the tax imposed by section 915
5733.06 of the Revised Code for each calendar year that it is so 916
organized, doing business, owning or using a part or all of its 917
capital or property, holding a certificate of compliance, or 918
otherwise having nexus in or with this state under the 919
Constitution of the United States, on the first day of January of 920
that calendar year. 921

(C) Any corporation subject to this chapter that is not 922
subject to the federal income tax shall file its returns and 923
compute its tax liability as required by this chapter in the same 924
manner as if that corporation were subject to the federal income 925
tax. 926

(D) For purposes of this chapter, a federally chartered 927
financial institution shall be deemed to be organized under the 928
laws of the state within which its principal office is located. 929

(E) For purposes of this chapter, any person, as defined in 930

section 5701.01 of the Revised Code, shall be treated as a 931
corporation if the person is classified for federal income tax 932
purposes as an association taxable as a corporation, and an equity 933
interest in the person shall be treated as capital stock of the 934
person. 935

(F) For the purposes of this chapter, "disregarded entity" 936
has the same meaning as in division (D) of section 5745.01 of the 937
Revised Code. 938

(1) A person's interest in a disregarded entity, whether held 939
directly or indirectly, shall be treated as the person's ownership 940
of the assets and liabilities of the disregarded entity, and the 941
income, including gain or loss, shall be included in the person's 942
net income under this chapter. 943

(2) Any sale, exchange, or other disposition of the person's 944
interest in the disregarded entity, whether held directly or 945
indirectly, shall be treated as a sale, exchange, or other 946
disposition of the person's share of the disregarded entity's 947
underlying assets or liabilities, and the gain or loss from such 948
sale, exchange, or disposition shall be included in the person's 949
net income under this chapter. 950

(3) The disregarded entity's payroll, property, and sales 951
factors shall be included in the person's factors. 952

(G) The tax a corporation is required to pay under this 953
chapter shall be as follows: 954

(1)(a) For financial institutions, the greater of the minimum 955
payment required under division (E) of section 5733.06 of the 956
Revised Code or the difference between all taxes charged the 957
financial institution under this chapter, without regard to 958
division (G)(2) of this section, less any credits allowable 959
against such tax. 960

(b) A corporation satisfying the description in division 961

(E)(5), (6), (7), (8), or (10) of section 5751.01 of the Revised Code that is not a financial institution, insurance company, or dealer in intangibles is subject to the taxes imposed under this chapter as a corporation and not subject to tax as a financial institution, and shall pay the greater of the minimum payment required under division (E) of section 5733.06 of the Revised Code or the difference between all the taxes charged under this chapter, without regard to division (G)(2) of this section, less any credits allowable against such tax.

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

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

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

(iii) For tax year 2007, the greater of the minimum payment required under division (E) of section 5733.06 of the Revised Code or three-fifths of the difference between all taxes charged the corporation under this chapter and any credits allowable against such tax, except the qualifying pass-through entity tax credit

described in division (A)~~(30)~~ of section 5733.98 of the Revised 994
Code and the refundable credits ~~described in divisions (A)(31) to~~ 995
~~(35) of section 5733.98 of the Revised Code~~ applicable to that tax 996
year; 997

(iv) For tax year 2008, the greater of the minimum payment 998
required under division (E) of section 5733.06 of the Revised Code 999
or two-fifths of the difference between all taxes charged the 1000
corporation under this chapter and any credits allowable against 1001
such tax, except the qualifying pass-through entity tax credit 1002
described in division (A)~~(30)~~ of section 5733.98 of the Revised 1003
Code and the refundable credits ~~described in divisions (A)(31) to~~ 1004
~~(35) of section 5733.98 of the Revised Code~~ applicable to that tax 1005
year; 1006

(v) For tax year 2009, the greater of the minimum payment 1007
required under division (E) of section 5733.06 of the Revised Code 1008
or one-fifth of the difference between all taxes charged the 1009
corporation under this chapter and any credits allowable against 1010
such tax, except the qualifying pass-through entity tax credit 1011
described in division (A)~~(30)~~ of section 5733.98 of the Revised 1012
Code and the refundable credits ~~described in divisions (A)(31),~~ 1013
~~(32), (33), and (34) of section 5733.98 of the Revised Code~~ 1014
applicable to that tax year; 1015

(vi) For tax year 2010 and each tax year thereafter, no tax. 1016

(b) A corporation shall subtract from the amount calculated 1017
under division (G)(2)(a)(ii), (iii), (iv), or (v) of this section 1018
any qualifying pass-through entity tax credit described in 1019
division (A)(30) and any refundable credits described in divisions 1020
(A)(31) to (35) of section 5733.98 of the Revised Code to which 1021
the corporation is entitled. Any unused qualifying pass-through 1022
entity tax credit is not refundable. 1023

(c) For the purposes of computing the amount of a credit that 1024

may be carried forward to a subsequent tax year under division 1025
(G)(2) of this section, a credit is utilized against the tax for a 1026
tax year to the extent the credit applies against the tax for that 1027
tax year, even if the difference is then multiplied by the 1028
applicable fraction under division (G)(2)(a) of this section. 1029

(3) Nothing in division (G) of this section eliminates or 1030
reduces the tax imposed by section 5733.41 of the Revised Code on 1031
a qualifying pass-through entity. 1032

Sec. 5733.98. (A) To provide a uniform procedure for 1033
calculating the amount of tax imposed by section 5733.06 of the 1034
Revised Code that is due under this chapter, a taxpayer shall 1035
claim any credits to which it is entitled in the following order, 1036
except as otherwise provided in section 5733.058 of the Revised 1037
Code: 1038

(1) For tax year 2005, the credit for taxes paid by a 1039
qualifying pass-through entity allowed under section 5733.0611 of 1040
the Revised Code; 1041

(2) The credit allowed for financial institutions under 1042
section 5733.45 of the Revised Code; 1043

(3) The credit for qualifying affiliated groups under section 1044
5733.068 of the Revised Code; 1045

(4) The subsidiary corporation credit under section 5733.067 1046
of the Revised Code; 1047

(5) The savings and loan assessment credit under section 1048
5733.063 of the Revised Code; 1049

(6) The credit for recycling and litter prevention donations 1050
under section 5733.064 of the Revised Code; 1051

(7) The credit for employers that enter into agreements with 1052
child day-care centers under section 5733.36 of the Revised Code; 1053

(8) The credit for employers that reimburse employee child care expenses under section 5733.38 of the Revised Code;	1054 1055
(9) The credit for maintaining railroad active grade crossing warning devices under section 5733.43 of the Revised Code;	1056 1057
(10) The credit for purchases of lights and reflectors under section 5733.44 of the Revised Code;	1058 1059
(11) The nonrefundable job retention credit under division (B) of section 5733.0610 of the Revised Code;	1060 1061
(12) The credit for tax years 2008 and 2009 for selling alternative fuel under section 5733.48 of the Revised Code;	1062 1063
(13) The second credit for purchases of new manufacturing machinery and equipment under section 5733.33 of the Revised Code;	1064 1065
(14) The job training credit under section 5733.42 of the Revised Code;	1066 1067
(15) <u>The credit for authorized donations under section 3310.30 of the Revised Code;</u>	1068 1069
<u>(16)</u> The credit for qualified research expenses under section 5733.351 of the Revised Code;	1070 1071
(16) <u>(17)</u> The enterprise zone credit under section 5709.66 of the Revised Code;	1072 1073
(17) <u>(18)</u> The credit for the eligible costs associated with a voluntary action under section 5733.34 of the Revised Code;	1074 1075
(18) <u>(19)</u> The credit for employers that establish on-site child day-care centers under section 5733.37 of the Revised Code;	1076 1077
(19) <u>(20)</u> The ethanol plant investment credit under section 5733.46 of the Revised Code;	1078 1079
(20) <u>(21)</u> The credit for purchases of qualifying grape production property under section 5733.32 of the Revised Code;	1080 1081
(21) <u>(22)</u> The export sales credit under section 5733.069 of	1082

the Revised Code;	1083
(22) <u>(23)</u> The credit for research and development and	1084
technology transfer investors under section 5733.35 of the Revised	1085
Code;	1086
(23) <u>(24)</u> The enterprise zone credits under section 5709.65 of	1087
the Revised Code;	1088
(24) <u>(25)</u> The credit for using Ohio coal under section 5733.39	1089
of the Revised Code;	1090
(25) <u>(26)</u> The credit for purchases of qualified low-income	1091
community investments under section 5733.58 of the Revised Code;	1092
(26) <u>(27)</u> The credit for small telephone companies under	1093
section 5733.57 of the Revised Code;	1094
(27) <u>(28)</u> The credit for eligible nonrecurring 9-1-1 charges	1095
under section 5733.55 of the Revised Code;	1096
(28) <u>(29)</u> For tax year 2005, the credit for providing programs	1097
to aid the communicatively impaired under division (A) of section	1098
5733.56 of the Revised Code;	1099
(29) <u>(30)</u> The research and development credit under section	1100
5733.352 of the Revised Code;	1101
(30) <u>(31)</u> For tax years 2006 and subsequent tax years, the	1102
credit for taxes paid by a qualifying pass-through entity allowed	1103
under section 5733.0611 of the Revised Code;	1104
(31) <u>(32)</u> The refundable credit for rehabilitating a historic	1105
building under section 5733.47 of the Revised Code;	1106
(32) <u>(33)</u> The refundable jobs creation credit or job retention	1107
credit under division (A) of section 5733.0610 of the Revised	1108
Code;	1109
(33) <u>(34)</u> The refundable credit for tax withheld under	1110
division (B)(2) of section 5747.062 of the Revised Code;	1111

~~(34)~~(35) The refundable credit under section 5733.49 of the Revised Code for losses on loans made to the Ohio venture capital program under sections 150.01 to 150.10 of the Revised Code;

~~(35)~~(36) For tax years 2006, 2007, and 2008, the refundable credit allowable under division (B) of section 5733.56 of the Revised Code;

~~(36)~~(37) The refundable motion picture production credit under section 5733.59 of the Revised Code.

(B) For any credit except the refundable credits enumerated in this section, the amount of the credit for a tax year shall not exceed the tax due after allowing for any other credit that precedes it in the order required under this section. Any excess amount of a particular credit may be carried forward if authorized under the section creating that credit.

Sec. 5747.98. (A) To provide a uniform procedure for calculating the amount of tax due under section 5747.02 of the Revised Code, a taxpayer shall claim any credits to which the taxpayer is entitled in the following order:

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

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

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

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

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

(6) The lump sum retirement income credit under division (D)

of section 5747.055 of the Revised Code;	1141
(7) The lump sum retirement income credit under division (E) of section 5747.055 of the Revised Code;	1142 1143
(8) The low-income credit under section 5747.056 of the Revised Code;	1144 1145
(9) The credit for displaced workers who pay for job training under section 5747.27 of the Revised Code;	1146 1147
(10) The campaign contribution credit under section 5747.29 of the Revised Code;	1148 1149
(11) The twenty-dollar personal exemption credit under section 5747.022 of the Revised Code;	1150 1151
(12) The joint filing credit under division (G) of section 5747.05 of the Revised Code;	1152 1153
(13) The nonresident credit under division (A) of section 5747.05 of the Revised Code;	1154 1155
(14) The credit for a resident's out-of-state income under division (B) of section 5747.05 of the Revised Code;	1156 1157
(15) The credit for employers that enter into agreements with child day-care centers under section 5747.34 of the Revised Code;	1158 1159
(16) The credit for employers that reimburse employee child care expenses under section 5747.36 of the Revised Code;	1160 1161
(17) The credit for adoption of a minor child under section 5747.37 of the Revised Code;	1162 1163
(18) The credit for purchases of lights and reflectors under section 5747.38 of the Revised Code;	1164 1165
(19) The nonrefundable job retention credit under division (B) of section 5747.058 of the Revised Code;	1166 1167
(20) The credit for selling alternative fuel under section 5747.77 of the Revised Code;	1168 1169

(21) The second credit for purchases of new manufacturing machinery and equipment and the credit for using Ohio coal under section 5747.31 of the Revised Code;	1170 1171 1172
(22) The job training credit under section 5747.39 of the Revised Code;	1173 1174
(23) The enterprise zone credit under section 5709.66 of the Revised Code;	1175 1176
(24) The credit for the eligible costs associated with a voluntary action under section 5747.32 of the Revised Code;	1177 1178
(25) <u>The credit for authorized donations under section 3310.30 of the Revised Code;</u>	1179 1180
<u>(26)</u> The credit for employers that establish on-site child day-care centers under section 5747.35 of the Revised Code;	1181 1182
(26) <u>(27)</u> The ethanol plant investment credit under section 5747.75 of the Revised Code;	1183 1184
(27) <u>(28)</u> The credit for purchases of qualifying grape production property under section 5747.28 of the Revised Code;	1185 1186
(28) <u>(29)</u> The export sales credit under section 5747.057 of the Revised Code;	1187 1188
(29) <u>(30)</u> The credit for research and development and technology transfer investors under section 5747.33 of the Revised Code;	1189 1190 1191
(30) <u>(31)</u> The enterprise zone credits under section 5709.65 of the Revised Code;	1192 1193
(31) <u>(32)</u> The research and development credit under section 5747.331 of the Revised Code;	1194 1195
(32) <u>(33)</u> The credit for rehabilitating a historic building under section 5747.76 of the Revised Code;	1196 1197
(33) <u>(34)</u> The refundable credit for rehabilitating a historic	1198

building under section 5747.76 of the Revised Code;	1199
(34) (35) The refundable jobs creation credit or job retention credit under division (A) of section 5747.058 of the Revised Code;	1200 1201
(35) (36) The refundable credit for taxes paid by a qualifying entity granted under section 5747.059 of the Revised Code;	1202 1203
(36) (37) The refundable credits for taxes paid by a qualifying pass-through entity granted under division (J) of section 5747.08 of the Revised Code;	1204 1205 1206
(37) (38) The refundable credit for tax withheld under division (B)(1) of section 5747.062 of the Revised Code;	1207 1208
(38) (39) The refundable credit for tax withheld under section 5747.063 of the Revised Code;	1209 1210
(39) (40) The refundable credit under section 5747.80 of the Revised Code for losses on loans made to the Ohio venture capital program under sections 150.01 to 150.10 of the Revised Code;	1211 1212 1213
(40) (41) The refundable motion picture production credit under section 5747.66 of the Revised Code.	1214 1215
(B) For any credit, except the refundable credits enumerated in this section and the credit granted under division (I) of section 5747.08 of the Revised Code, the amount of the credit for a taxable year shall not exceed the tax due after allowing for any other credit that precedes it in the order required under this section. Any excess amount of a particular credit may be carried forward if authorized under the section creating that credit. Nothing in this chapter shall be construed to allow a taxpayer to claim, directly or indirectly, a credit more than once for a taxable year.	1216 1217 1218 1219 1220 1221 1222 1223 1224 1225
Section 2. That existing sections 109.572, 5725.98, 5729.98, 5733.01, 5733.98, and 5747.98 of the Revised Code are hereby repealed.	1226 1227 1228