

**As Reported by the Senate Ways and Means and Economic
Development Committee**

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

Am. S. B. No. 88

Senator Jordan

Cosponsors: Senators Bacon, Lehner, Obhof, Schaffer, Seitz, Hite

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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 563

4511.19 of the Revised Code or a violation of an existing or 564
former law of this state, any other state, or the United States 565
that is substantially equivalent to section 4511.19 of the Revised 566
Code. 567

Sec. 3310.30. (A) As used in this section: 568

(1) "Pass-through entity" has the same meaning as in section 569
5733.04 of the Revised Code and includes a sole proprietorship. 570

(2) "Authorized donation" means a donation authorized by the 571
department of development and made to an educational scholarship 572
organization within sixty days after the date of authorization by 573
the department. 574

(3) "Annual total credit limit" means the total amount of all 575
credits authorized for a fiscal year under division (D) of this 576
section. 577

(4) "Educational scholarship organization" means an entity 578
that is certified as such by the department of development under 579
division (E) of this section. 580

(5) "Eligible student" means a student who resides in this 581
state; who was eligible to attend a public school in this state in 582
the preceding school term or is entering school in this state for 583
the first time; who is a member of a household with an annual 584
household income of not more than three hundred per cent of the 585
amount required to qualify for reduced-price lunches under the 586
"National School Lunch Act," 42 U.S.C. 1751, et seq.; and who is 587
not receiving another qualified scholarship pursuant to this 588
section or section 3310.02, 3310.41, or 3313.975 of the Revised 589
Code. 590

(6) "Qualified scholarship" means either of the following: 591

(a) A scholarship granted to an eligible student in grade 592
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 formula amount, as defined in section 605
3317.02 of the Revised Code, from the preceding fiscal year. If 606
the general assembly decreases the formula amount for any fiscal 607
year, the amounts stated in divisions (A)(6)(a) and (b) of this 608
section shall not be subject to decrease and shall remain 609
unchanged from the preceding fiscal year. 610

(7) "Donation" means an unconditional gift of cash. 611

(8) "Tax period" means: 612

(a) In the case of a dealer in intangibles, a domestic 613
insurance company, or a foreign insurance company, the calendar 614
year ending on the thirty-first day of December next preceding the 615
day the report or annual statement is required to be returned 616
under section 5725.14, 5725.18, or 5729.02 of the Revised Code; 617

(b) In the case of a financial institution subject to 618
taxation under Chapter 5733. of the Revised Code, the financial 619
institution's taxable year for the purposes of that chapter; 620

(c) In the case of a public utility, electric distribution 621
company, or natural gas distribution company, the calendar year; 622

(d) In the case of a person subject to taxation under Chapter 623

5747. of the Revised Code, the person's taxable year for the 624
purposes of that chapter. 625

(9) "Taxpayer" means a person subject to a tax against which 626
a credit is allowed under this section. 627

(10) "Chartered nonpublic school" has the same meaning as in 628
section 3310.01 of the Revised Code. 629

(B) A nonrefundable credit is allowed against the tax levied 630
by section 5707.03 and assessed under section 5725.15, the tax 631
imposed by section 5725.18, the tax imposed by section 5727.24, 632
5727.30, 5727.81, or 5727.811, the tax assessed under Chapter 633
5729., or the tax imposed by section 5733.06 or 5747.02 of the 634
Revised Code for a taxpayer that makes an authorized donation to 635
an educational scholarship organization. No credit is allowed if 636
the taxpayer designates a specific child as the beneficiary of the 637
donation. 638

The credit equals the amount of the authorized donation made 639
during the taxpayer's tax period, subject to the following limits: 640

(1) In the case of an individual who is not claiming a 641
distributive share of a credit as an equity owner of a 642
pass-through entity, the credit for a tax period may not exceed 643
one thousand dollars. 644

(2) In the case of an individual and spouse filing a joint 645
return, neither of whom are claiming a distributive share of a 646
credit as owners of a pass-through entity, the credit for a tax 647
period may not exceed two thousand five hundred dollars. 648

(3) In the case of all other taxpayers, the credit may not 649
exceed three hundred thousand dollars for a tax period, or the 650
taxpayer's distributive or proportionate share of three hundred 651
thousand dollars if the taxpayer claims the credit as an owner of 652
a pass-through entity against the tax imposed by section 5747.02 653
of the Revised Code. 654

The credit shall be claimed for the tax period in which the 655
authorized donation was made and shall be claimed in the order 656
required under section 5725.98, 5729.98, 5733.98, or 5747.98 of 657
the Revised Code, except that an individual claiming a 658
distributive share of a credit as an owner of a pass-through 659
entity shall claim the credit for the taxable year that includes 660
the last day of the entity's taxable year in which the donation 661
was made. The amount of the credit may not exceed the tax 662
otherwise due after allowing for all other credits in that order. 663
Excess credit may be carried forward to the next three succeeding 664
tax periods. If the taxpayer is required to pay the tax imposed by 665
section 5727.24 or 5727.30 of the Revised Code more frequently 666
than once per calendar year, or claims the credit against the tax 667
imposed by section 5727.81 or 5727.811 of the Revised Code, the 668
amount of the credit allowed for a calendar year shall be claimed 669
in substantially equal amounts against each tax payment required 670
during the year and after the donation is made. 671

(C) The taxpayer shall notify the intended recipient of the 672
amount of the donation. Before delivering the donation, the 673
taxpayer shall apply to the department of development for 674
authorization of the donation in the manner prescribed by the 675
department. The department shall approve or deny the application 676
and shall issue written notice of the department's decision to the 677
taxpayer and to the intended recipient within twenty days after 678
receiving the application. The department shall approve 679
applications in the order in which the department receives 680
complete applications. The department shall approve an application 681
if the taxpayer agrees to make a donation to an educational 682
scholarship organization and not to designate a specific child as 683
the beneficiary of the donation, and if the annual total credit 684
limit has not been reached. If the application is approved, the 685
department's notice shall indicate the amount of the credit 686
authorized. If the donation is not received by the intended 687

recipient within sixty days after the date of approval, the 688
intended recipient shall so notify the department, and the 689
department shall deduct the amount of the authorized credit from 690
the department's applicable total of credits the department has 691
authorized for the purpose of determining whether the applicable 692
annual credit limit has been reached. If the donation is received 693
within sixty days after the date of approval, the recipient shall 694
issue a receipt to the taxpayer. 695

(D) The annual total credit limit for fiscal year 2012 equals 696
twenty million dollars. Each fiscal year beginning with fiscal 697
year 2013, if the annual total credit limit for the preceding 698
fiscal year was reached, the annual total credit limit equals one 699
hundred twenty per cent of the credit limit for the preceding 700
fiscal year. 701

(E)(1)(a) To be certified as an educational scholarship 702
organization, an entity shall apply to the department of 703
development in the manner prescribed by the department and shall 704
submit evidence that the entity qualifies as an educational 705
scholarship organization. The department shall certify an entity 706
as an educational scholarship organization if the entity executes 707
an affidavit certifying the following: 708

(i) The entity is a nonprofit organization exempt from 709
federal taxation under section 501(c)(3) of the Internal Revenue 710
Code. 711

(ii) The entity will not expend more than ten per cent of the 712
authorized donations it receives pursuant to this section for 713
administrative or other expenses other than funding qualified 714
scholarships to eligible students. 715

(iii) Beginning with the entity's third fiscal year after its 716
fiscal year that includes the date it was certified as an 717
educational scholarship organization, and each fiscal year 718

thereafter, the sum of the entity's qualified scholarships for its 719
most recently concluded fiscal year and the two fiscal years 720
immediately preceding that year is greater than or equal to ninety 721
per cent of the authorized donations the entity received in the 722
third most recently concluded fiscal year. 723

(iv) The entity will not limit the availability of its 724
qualified scholarships to students of only one school. 725

(v) The entity will award at least fifty per cent of its new 726
qualified scholarships to students who did not attend chartered 727
nonpublic schools in this state in the preceding school year. For 728
this purpose, a new qualified scholarship is a qualified 729
scholarship first awarded to a student who did not receive a 730
scholarship from an educational scholarship organization for all 731
or part of the preceding school year. 732

(vi) The entity will comply with division (H) of this 733
section. 734

The department shall approve or deny the application and 735
shall issue written notice of the department's decision to the 736
applying entity within twenty days after receiving the 737
application. The department shall publish a list of educational 738
scholarship organizations certified by the department on the 739
department of development's web site. The department shall update 740
the list as necessary. The department shall also publish annually 741
a copy of the list in paper form. 742

(b) The department of development is authorized to charge a 743
reasonable fee for the filing of an application under division 744
(E)(1)(a) of this section to defray the costs of processing the 745
application and administering this section. 746

(c) The department of development may revoke its 747
certification of an educational scholarship organization if the 748
entity fails to satisfy any of the criteria in division (E)(1)(a) 749

of this section for certification or if the entity fails to submit 750
the information required in division (E)(2) of this section. 751

(2)(a) On or before the first day of September of each year 752
beginning in 2012, each educational scholarship organization shall 753
report the following information to the department of development 754
in the manner required by the department: 755

(i) The number of scholarships awarded during the preceding 756
school year to eligible students in grade eight or lower; 757

(ii) The total and average amount of the scholarships awarded 758
during the preceding school year to eligible students in grade 759
eight or lower; 760

(iii) The number of scholarships awarded during the preceding 761
school year to eligible students in grades nine to twelve; 762

(iv) The total and average amount of the scholarships awarded 763
during the preceding school year to eligible students in grades 764
nine to twelve; 765

(v) The percentage of new qualified scholarships, within the 766
meaning of division (E)(1)(a) of this section, awarded during the 767
preceding school year to students who did not attend chartered 768
nonpublic schools in the second preceding school year; 769

(vi) The total amount of authorized donations received in the 770
preceding school year; 771

(vii) The schools to which scholarships were delivered; 772

(viii) All persons hired by the organization in the preceding 773
school year and the results of the criminal background check 774
required under division (H) of this section. 775

(b) Each year, each educational scholarship organization 776
shall submit to the department of development a financial 777
information report for the organization that complies with uniform 778
financial accounting standards established by the department of 779

development and conducted by a certified public accountant. If 780
appropriate, the auditor shall certify that the report is free of 781
material misstatements. 782

(3) The department of development may not require an 783
educational scholarship organization to report any information 784
other than that prescribed in division (E)(2) of this section. 785

(F) An educational scholarship organization shall make a 786
check for a qualified scholarship awarded to an eligible student 787
payable to the parent or guardian of the eligible student, but 788
shall deliver the check directly to the school in which the 789
eligible student is enrolled. The parent or guardian shall endorse 790
the check making it payable only to the school. Before delivering 791
a check to the school, the educational scholarship organization 792
shall obtain a written statement from the school in which the 793
school affirms that it does not discriminate on the basis of race, 794
color, or national origin. If an educational scholarship 795
organization has received an affirmation from a school, it is not 796
required to obtain additional affirmations from the school for one 797
year after the date of the affirmation. An educational scholarship 798
organization that fails to obtain a written statement as required 799
under this division may not include the scholarship or its amount 800
in its report to the department of development under division 801
(E)(2) of this section. 802

(G) The director of development shall adopt rules under 803
Chapter 119. of the Revised Code to implement division (E) of this 804
section. 805

(H) When an educational scholarship organization hires an 806
employee, it shall request the superintendent of the bureau of 807
criminal identification and investigation, or a vendor approved by 808
the bureau, to conduct a criminal records check based on the 809
employee's fingerprints in accordance with division (A)(12) of 810
section 109.572 of the Revised Code. No educational scholarship 811

organization shall continue to employ an individual who has been 812
convicted of or has pleaded guilty to any of the criminal offenses 813
listed in that division. 814

Sec. 5725.98. (A) To provide a uniform procedure for 815
calculating the amount of tax imposed by section 5725.18 of the 816
Revised Code that is due under this chapter, a taxpayer shall 817
claim any credits and offsets against tax liability to which it is 818
entitled in the following order: 819

(1) The credit for an insurance company or insurance company 820
group under section 5729.031 of the Revised Code. 821

(2) The credit for eligible employee training costs under 822
section 5725.31 of the Revised Code. 823

(3) The credit for authorized donations under section 3310.30 824
of the Revised Code. 825

(4) The credit for purchasers of qualified low-income 826
community investments under section 5725.33 of the Revised Code~~+~~. 827

~~(4)~~(5) The job retention credit under section 122.171 of the 828
Revised Code~~+~~. 829

~~(5)~~(6) The offset of assessments by the Ohio life and health 830
insurance guaranty association permitted by section 3956.20 of the 831
Revised Code. 832

~~(6)~~(7) The refundable credit for Ohio job creation under 833
section 5725.32 of the Revised Code. 834

~~(7)~~(8) The refundable credit under section 5725.19 of the 835
Revised Code for losses on loans made under the Ohio venture 836
capital program under sections 150.01 to 150.10 of the Revised 837
Code. 838

(B) For any credit except the credits enumerated in divisions 839
(A) ~~(6)~~ and (7) and (8) of this section, the amount of the credit 840

for a taxable year shall not exceed the tax due after allowing for 841
any other credit that precedes it in the order required under this 842
section. Any excess amount of a particular credit may be carried 843
forward if authorized under the section creating that credit. 844
Nothing in this chapter shall be construed to allow a taxpayer to 845
claim, directly or indirectly, a credit more than once for a 846
taxable year. 847

Sec. 5729.98. (A) To provide a uniform procedure for 848
calculating the amount of tax due under this chapter, a taxpayer 849
shall claim any credits and offsets against tax liability to which 850
it is entitled in the following order: 851

(1) The credit for an insurance company or insurance company 852
group under section 5729.031 of the Revised Code. 853

(2) The credit for eligible employee training costs under 854
section 5729.07 of the Revised Code. 855

(3) The credit for authorized donations under section 3310.30 856
of the Revised Code. 857

(4) The credit for purchases of qualified low-income 858
community investments under section 5729.16 of the Revised Code~~+~~. 859

~~(4)~~(5) The job retention credit under section 122.171 of the 860
Revised Code. 861

~~(5)~~(6) The offset of assessments by the Ohio life and health 862
insurance guaranty association against tax liability permitted by 863
section 3956.20 of the Revised Code. 864

~~(6)~~(7) The refundable credit for Ohio job creation under 865
section 5729.032 of the Revised Code. 866

~~(7)~~(8) The refundable credit under section 5729.08 of the 867
Revised Code for losses on loans made under the Ohio venture 868
capital program under sections 150.01 to 150.10 of the Revised 869
Code. 870

(B) For any credit except the credits enumerated in divisions 871
(A) ~~(6)~~ and (7) and (8) of this section, the amount of the credit 872
for a taxable year shall not exceed the tax due after allowing for 873
any other credit that precedes it in the order required under this 874
section. Any excess amount of a particular credit may be carried 875
forward if authorized under the section creating that credit. 876
Nothing in this chapter shall be construed to allow a taxpayer to 877
claim, directly or indirectly, a credit more than once for a 878
taxable year. 879

Sec. 5733.01. (A) The tax provided by this chapter for 880
domestic corporations shall be the amount charged against each 881
corporation organized for profit under the laws of this state and 882
each nonprofit corporation organized pursuant to Chapter 1729. of 883
the Revised Code, except as provided in sections 5733.09 and 884
5733.10 of the Revised Code, for the privilege of exercising its 885
franchise during the calendar year in which that amount is 886
payable, and the tax provided by this chapter for foreign 887
corporations shall be the amount charged against each corporation 888
organized for profit and each nonprofit corporation organized or 889
operating in the same or similar manner as nonprofit corporations 890
organized under Chapter 1729. of the Revised Code, under the laws 891
of any state or country other than this state, except as provided 892
in sections 5733.09 and 5733.10 of the Revised Code, for the 893
privilege of doing business in this state, owning or using a part 894
or all of its capital or property in this state, holding a 895
certificate of compliance with the laws of this state authorizing 896
it to do business in this state, or otherwise having nexus in or 897
with this state under the Constitution of the United States, 898
during the calendar year in which that amount is payable. 899

(B) A corporation is subject to the tax imposed by section 900
5733.06 of the Revised Code for each calendar year that it is so 901
organized, doing business, owning or using a part or all of its 902

capital or property, holding a certificate of compliance, or 903
otherwise having nexus in or with this state under the 904
Constitution of the United States, on the first day of January of 905
that calendar year. 906

(C) Any corporation subject to this chapter that is not 907
subject to the federal income tax shall file its returns and 908
compute its tax liability as required by this chapter in the same 909
manner as if that corporation were subject to the federal income 910
tax. 911

(D) For purposes of this chapter, a federally chartered 912
financial institution shall be deemed to be organized under the 913
laws of the state within which its principal office is located. 914

(E) For purposes of this chapter, any person, as defined in 915
section 5701.01 of the Revised Code, shall be treated as a 916
corporation if the person is classified for federal income tax 917
purposes as an association taxable as a corporation, and an equity 918
interest in the person shall be treated as capital stock of the 919
person. 920

(F) For the purposes of this chapter, "disregarded entity" 921
has the same meaning as in division (D) of section 5745.01 of the 922
Revised Code. 923

(1) A person's interest in a disregarded entity, whether held 924
directly or indirectly, shall be treated as the person's ownership 925
of the assets and liabilities of the disregarded entity, and the 926
income, including gain or loss, shall be included in the person's 927
net income under this chapter. 928

(2) Any sale, exchange, or other disposition of the person's 929
interest in the disregarded entity, whether held directly or 930
indirectly, shall be treated as a sale, exchange, or other 931
disposition of the person's share of the disregarded entity's 932
underlying assets or liabilities, and the gain or loss from such 933

sale, exchange, or disposition shall be included in the person's 934
net income under this chapter. 935

(3) The disregarded entity's payroll, property, and sales 936
factors shall be included in the person's factors. 937

(G) The tax a corporation is required to pay under this 938
chapter shall be as follows: 939

(1)(a) For financial institutions, the greater of the minimum 940
payment required under division (E) of section 5733.06 of the 941
Revised Code or the difference between all taxes charged the 942
financial institution under this chapter, without regard to 943
division (G)(2) of this section, less any credits allowable 944
against such tax. 945

(b) A corporation satisfying the description in division 946
(E)(5), (6), (7), (8), or (10) of section 5751.01 of the Revised 947
Code that is not a financial institution, insurance company, or 948
dealer in intangibles is subject to the taxes imposed under this 949
chapter as a corporation and not subject to tax as a financial 950
institution, and shall pay the greater of the minimum payment 951
required under division (E) of section 5733.06 of the Revised Code 952
or the difference between all the taxes charged under this 953
chapter, without regard to division (G)(2) of this section, less 954
any credits allowable against such tax. 955

(2) For all corporations other than those persons described 956
in division (G)(1)(a) or (b) of this section, the amount under 957
division (G)(2)(a) of this section applicable to the tax year 958
specified less the amount under division (G)(2)(b) of this 959
section: 960

(a)(i) For tax year 2005, the greater of the minimum payment 961
required under division (E) of section 5733.06 of the Revised Code 962
or the difference between all taxes charged the corporation under 963
this chapter and any credits allowable against such tax; 964

(ii) For tax year 2006, the greater of the minimum payment 965
required under division (E) of section 5733.06 of the Revised Code 966
or four-fifths of the difference between all taxes charged the 967
corporation under this chapter and any credits allowable against 968
such tax, except the qualifying pass-through entity tax credit 969
described in division (A)~~(30)~~ of section 5733.98 of the Revised 970
Code and the refundable credits ~~described in divisions (A)(31) to~~ 971
~~(35) of section 5733.98 of the Revised Code~~ applicable to that tax 972
year; 973

(iii) For tax year 2007, the greater of the minimum payment 974
required under division (E) of section 5733.06 of the Revised Code 975
or three-fifths of the difference between all taxes charged the 976
corporation under this chapter and any credits allowable against 977
such tax, except the qualifying pass-through entity tax credit 978
described in division (A)~~(30)~~ of section 5733.98 of the Revised 979
Code and the refundable credits ~~described in divisions (A)(31) to~~ 980
~~(35) of section 5733.98 of the Revised Code~~ applicable to that tax 981
year; 982

(iv) For tax year 2008, the greater of the minimum payment 983
required under division (E) of section 5733.06 of the Revised Code 984
or two-fifths of the difference between all taxes charged the 985
corporation under this chapter and any credits allowable against 986
such tax, except the qualifying pass-through entity tax credit 987
described in division (A)~~(30)~~ of section 5733.98 of the Revised 988
Code and the refundable credits ~~described in divisions (A)(31) to~~ 989
~~(35) of section 5733.98 of the Revised Code~~ applicable to that tax 990
year; 991

(v) For tax year 2009, the greater of the minimum payment 992
required under division (E) of section 5733.06 of the Revised Code 993
or one-fifth of the difference between all taxes charged the 994
corporation under this chapter and any credits allowable against 995
such tax, except the qualifying pass-through entity tax credit 996

described in division (A)~~(30)~~ of section 5733.98 of the Revised 997
Code and the refundable credits ~~described in divisions (A)(31),~~ 998
~~(32), (33), and (34) of section 5733.98 of the Revised Code~~ 999
applicable to that tax year; 1000

(vi) For tax year 2010 and each tax year thereafter, no tax. 1001

(b) A corporation shall subtract from the amount calculated 1002
under division (G)(2)(a)(ii), (iii), (iv), or (v) of this section 1003
any qualifying pass-through entity tax credit described in 1004
division (A)(30) and any refundable credits described in divisions 1005
(A)(31) to (35) of section 5733.98 of the Revised Code to which 1006
the corporation is entitled. Any unused qualifying pass-through 1007
entity tax credit is not refundable. 1008

(c) For the purposes of computing the amount of a credit that 1009
may be carried forward to a subsequent tax year under division 1010
(G)(2) of this section, a credit is utilized against the tax for a 1011
tax year to the extent the credit applies against the tax for that 1012
tax year, even if the difference is then multiplied by the 1013
applicable fraction under division (G)(2)(a) of this section. 1014

(3) Nothing in division (G) of this section eliminates or 1015
reduces the tax imposed by section 5733.41 of the Revised Code on 1016
a qualifying pass-through entity. 1017

Sec. 5733.98. (A) To provide a uniform procedure for 1018
calculating the amount of tax imposed by section 5733.06 of the 1019
Revised Code that is due under this chapter, a taxpayer shall 1020
claim any credits to which it is entitled in the following order, 1021
except as otherwise provided in section 5733.058 of the Revised 1022
Code: 1023

(1) For tax year 2005, the credit for taxes paid by a 1024
qualifying pass-through entity allowed under section 5733.0611 of 1025
the Revised Code; 1026

(2) The credit allowed for financial institutions under section 5733.45 of the Revised Code;	1027 1028
(3) The credit for qualifying affiliated groups under section 5733.068 of the Revised Code;	1029 1030
(4) The subsidiary corporation credit under section 5733.067 of the Revised Code;	1031 1032
(5) The savings and loan assessment credit under section 5733.063 of the Revised Code;	1033 1034
(6) The credit for recycling and litter prevention donations under section 5733.064 of the Revised Code;	1035 1036
(7) The credit for employers that enter into agreements with child day-care centers under section 5733.36 of the Revised Code;	1037 1038
(8) The credit for employers that reimburse employee child care expenses under section 5733.38 of the Revised Code;	1039 1040
(9) The credit for maintaining railroad active grade crossing warning devices under section 5733.43 of the Revised Code;	1041 1042
(10) The credit for purchases of lights and reflectors under section 5733.44 of the Revised Code;	1043 1044
(11) The job retention credit under division (B) of section 5733.0610 of the Revised Code;	1045 1046
(12) The credit for tax years 2008 and 2009 for selling alternative fuel under section 5733.48 of the Revised Code;	1047 1048
(13) The second credit for purchases of new manufacturing machinery and equipment under section 5733.33 of the Revised Code;	1049 1050
(14) The job training credit under section 5733.42 of the Revised Code;	1051 1052
(15) <u>The credit for authorized donations under section 3310.30 of the Revised Code;</u>	1053 1054
<u>(16)</u> The credit for qualified research expenses under section	1055

5733.351 of the Revised Code;	1056
(16) <u>(17)</u> The enterprise zone credit under section 5709.66 of the Revised Code;	1057 1058
(17) <u>(18)</u> The credit for the eligible costs associated with a voluntary action under section 5733.34 of the Revised Code;	1059 1060
(18) <u>(19)</u> The credit for employers that establish on-site child day-care centers under section 5733.37 of the Revised Code;	1061 1062
(19) <u>(20)</u> The ethanol plant investment credit under section 5733.46 of the Revised Code;	1063 1064
(20) <u>(21)</u> The credit for purchases of qualifying grape production property under section 5733.32 of the Revised Code;	1065 1066
(21) <u>(22)</u> The export sales credit under section 5733.069 of the Revised Code;	1067 1068
(22) <u>(23)</u> The credit for research and development and technology transfer investors under section 5733.35 of the Revised Code;	1069 1070 1071
(23) <u>(24)</u> The enterprise zone credits under section 5709.65 of the Revised Code;	1072 1073
(24) <u>(25)</u> The credit for using Ohio coal under section 5733.39 of the Revised Code;	1074 1075
(25) <u>(26)</u> The credit for purchases of qualified low-income community investments under section 5733.58 of the Revised Code;	1076 1077
(26) <u>(27)</u> The credit for small telephone companies under section 5733.57 of the Revised Code;	1078 1079
(27) <u>(28)</u> The credit for eligible nonrecurring 9-1-1 charges under section 5733.55 of the Revised Code;	1080 1081
(28) <u>(29)</u> For tax year 2005, the credit for providing programs to aid the communicatively impaired under division (A) of section 5733.56 of the Revised Code;	1082 1083 1084

(29) <u>(30)</u> The research and development credit under section 5733.352 of the Revised Code;	1085 1086
(30) <u>(31)</u> For tax years 2006 and subsequent tax years, the credit for taxes paid by a qualifying pass-through entity allowed under section 5733.0611 of the Revised Code;	1087 1088 1089
(31) <u>(32)</u> The refundable credit for rehabilitating a historic building under section 5733.47 of the Revised Code;	1090 1091
(32) <u>(33)</u> The refundable jobs creation credit under division (A) of section 5733.0610 of the Revised Code;	1092 1093
(33) <u>(34)</u> The refundable credit for tax withheld under division (B)(2) of section 5747.062 of the Revised Code;	1094 1095
(34) <u>(35)</u> 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;	1096 1097 1098
(35) <u>(36)</u> For tax years 2006, 2007, and 2008, the refundable credit allowable under division (B) of section 5733.56 of the Revised Code;	1099 1100 1101
(36) <u>(37)</u> The refundable motion picture production credit under section 5733.59 of the Revised Code.	1102 1103
(B) For any credit except the <u>refundable</u> credits enumerated in divisions (A)(31) to (36) of this section, the amount of the credit for a tax year shall not exceed the tax due after allowing for any other credit that precedes it in the order required under this section. Any excess amount of a particular credit may be carried forward if authorized under the section creating that credit.	1104 1105 1106 1107 1108 1109 1110
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:	1111 1112 1113 1114

(1) The retirement income credit under division (B) of section 5747.055 of the Revised Code;	1115 1116
(2) The senior citizen credit under division (C) of section 5747.05 of the Revised Code;	1117 1118
(3) The lump sum distribution credit under division (D) of section 5747.05 of the Revised Code;	1119 1120
(4) The dependent care credit under section 5747.054 of the Revised Code;	1121 1122
(5) The lump sum retirement income credit under division (C) of section 5747.055 of the Revised Code;	1123 1124
(6) The lump sum retirement income credit under division (D) of section 5747.055 of the Revised Code;	1125 1126
(7) The lump sum retirement income credit under division (E) of section 5747.055 of the Revised Code;	1127 1128
(8) The low-income credit under section 5747.056 of the Revised Code;	1129 1130
(9) The credit for displaced workers who pay for job training under section 5747.27 of the Revised Code;	1131 1132
(10) The campaign contribution credit under section 5747.29 of the Revised Code;	1133 1134
(11) The twenty-dollar personal exemption credit under section 5747.022 of the Revised Code;	1135 1136
(12) The joint filing credit under division (G) of section 5747.05 of the Revised Code;	1137 1138
(13) The nonresident credit under division (A) of section 5747.05 of the Revised Code;	1139 1140
(14) The credit for a resident's out-of-state income under division (B) of section 5747.05 of the Revised Code;	1141 1142
(15) The credit for employers that enter into agreements with	1143

child day-care centers under section 5747.34 of the Revised Code;	1144
(16) The credit for employers that reimburse employee child care expenses under section 5747.36 of the Revised Code;	1145
(17) The credit for adoption of a minor child under section 5747.37 of the Revised Code;	1147
(18) The credit for purchases of lights and reflectors under section 5747.38 of the Revised Code;	1148
(19) The job retention credit under division (B) of section 5747.058 of the Revised Code;	1149
(20) The credit for selling alternative fuel under section 5747.77 of the Revised Code;	1150
(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;	1151
(22) The job training credit under section 5747.39 of the Revised Code;	1152
(23) The enterprise zone credit under section 5709.66 of the Revised Code;	1153
(24) The credit for the eligible costs associated with a voluntary action under section 5747.32 of the Revised Code;	1154
(25) <u>The credit for authorized donations under section 3310.30 of the Revised Code;</u>	1155
<u>(26)</u> The credit for employers that establish on-site child day-care centers under section 5747.35 of the Revised Code;	1161
(26) <u>(27)</u> The ethanol plant investment credit under section 5747.75 of the Revised Code;	1162
(27) <u>(28)</u> The credit for purchases of qualifying grape production property under section 5747.28 of the Revised Code;	1163
(28) <u>(29)</u> The export sales credit under section 5747.057 of	1164
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the Revised Code;	1173
(29) <u>(30)</u> The credit for research and development and	1174
technology transfer investors under section 5747.33 of the Revised	1175
Code;	1176
(30) <u>(31)</u> The enterprise zone credits under section 5709.65 of	1177
the Revised Code;	1178
(31) <u>(32)</u> The research and development credit under section	1179
5747.331 of the Revised Code;	1180
(32) <u>(33)</u> The credit for rehabilitating a historic building	1181
under section 5747.76 of the Revised Code;	1182
(33) <u>(34)</u> The refundable credit for rehabilitating a historic	1183
building under section 5747.76 of the Revised Code;	1184
(34) <u>(35)</u> The refundable jobs creation credit under division	1185
(A) of section 5747.058 of the Revised Code;	1186
(35) <u>(36)</u> The refundable credit for taxes paid by a qualifying	1187
entity granted under section 5747.059 of the Revised Code;	1188
(36) <u>(37)</u> The refundable credits for taxes paid by a	1189
qualifying pass-through entity granted under division (J) of	1190
section 5747.08 of the Revised Code;	1191
(37) <u>(38)</u> The refundable credit for tax withheld under	1192
division (B)(1) of section 5747.062 of the Revised Code;	1193
(38) <u>(39)</u> The refundable credit for tax withheld under section	1194
5747.063 of the Revised Code;	1195
(39) <u>(40)</u> The refundable credit under section 5747.80 of the	1196
Revised Code for losses on loans made to the Ohio venture capital	1197
program under sections 150.01 to 150.10 of the Revised Code;	1198
(40) <u>(41)</u> The refundable motion picture production credit	1199
under section 5747.66 of the Revised Code.	1200
(B) For any credit, except the refundable credits enumerated	1201

in this section and the credit granted under division (I) of 1202
section 5747.08 of the Revised Code, the amount of the credit for 1203
a taxable year shall not exceed the tax due after allowing for any 1204
other credit that precedes it in the order required under this 1205
section. Any excess amount of a particular credit may be carried 1206
forward if authorized under the section creating that credit. 1207
Nothing in this chapter shall be construed to allow a taxpayer to 1208
claim, directly or indirectly, a credit more than once for a 1209
taxable year. 1210

Section 2. That existing sections 109.572, 5725.98, 5729.98, 1211
5733.01, 5733.98, and 5747.98 of the Revised Code are hereby 1212
repealed. 1213