

As Introduced

**130th General Assembly
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H. B. No. 158

Representatives Brenner, Patmon

**Cosponsors: Representatives Henne, McClain, Terhar, Hood, Thompson,
Huffman, Reece, Barnes, Butler, Stautberg, Maag, Stebelton, Driehaus,
Sears, Boose**

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A B I L L

To amend sections 109.572, 5725.98, 5726.98, 5729.98, 1
and 5747.98 and to enact section 3310.30 of the 2
Revised Code to authorize nonrefundable tax 3
credits for donations to nonprofit entities 4
providing scholarships to low-income students 5
enrolling in nonpublic schools. 6

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

Section 1. That sections 109.572, 5725.98, 5726.98, 5729.98, 7
and 5747.98 be amended and section 3310.30 of the Revised Code be 8
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

(c) If the request is made pursuant to section 3319.39 of the 41
Revised Code for an applicant who is a teacher, any offense 42
specified in section 3319.31 of the Revised Code. 43

(2) On receipt of a request pursuant to section 3712.09 or 44
3721.121 of the Revised Code, a completed form prescribed pursuant 45
to division (C)(1) of this section, and a set of fingerprint 46
impressions obtained in the manner described in division (C)(2) of 47
this section, the superintendent of the bureau of criminal 48
identification and investigation shall conduct a criminal records 49

check with respect to any person who has applied for employment in 50
a position for which a criminal records check is required by those 51
sections. The superintendent shall conduct the criminal records 52
check in the manner described in division (B) of this section to 53
determine whether any information exists that indicates that the 54
person who is the subject of the request previously has been 55
convicted of or pleaded guilty to any of the following: 56

(a) A violation of section 2903.01, 2903.02, 2903.03, 57
2903.04, 2903.11, 2903.12, 2903.13, 2903.16, 2903.21, 2903.34, 58
2905.01, 2905.02, 2905.11, 2905.12, 2907.02, 2907.03, 2907.05, 59
2907.06, 2907.07, 2907.08, 2907.09, 2907.12, 2907.25, 2907.31, 60
2907.32, 2907.321, 2907.322, 2907.323, 2911.01, 2911.02, 2911.11, 61
2911.12, 2911.13, 2913.02, 2913.03, 2913.04, 2913.11, 2913.21, 62
2913.31, 2913.40, 2913.43, 2913.47, 2913.51, 2919.25, 2921.36, 63
2923.12, 2923.13, 2923.161, 2925.02, 2925.03, 2925.11, 2925.13, 64
2925.22, 2925.23, or 3716.11 of the Revised Code; 65

(b) An existing or former law of this state, any other state, 66
or the United States that is substantially equivalent to any of 67
the offenses listed in division (A)(2)(a) of this section. 68

(3) On receipt of a request pursuant to section 173.27, 69
173.394, 3701.881, 5111.032, 5111.033, 5111.034, 5123.081, or 70
5123.169 of the Revised Code, a completed form prescribed pursuant 71
to division (C)(1) of this section, and a set of fingerprint 72
impressions obtained in the manner described in division (C)(2) of 73
this section, the superintendent of the bureau of criminal 74
identification and investigation shall conduct a criminal records 75
check of the person for whom the request is made. The 76
superintendent shall conduct the criminal records check in the 77
manner described in division (B) of this section to determine 78
whether any information exists that indicates that the person who 79
is the subject of the request previously has been convicted of, 80
has pleaded guilty to, or has been found eligible for intervention 81

in lieu of conviction for any of the following, regardless of the 82
date of the conviction, the date of entry of the guilty plea, or 83
the date the person was found eligible for intervention in lieu of 84
conviction: 85

(a) A violation of section 959.13, 959.131, 2903.01, 2903.02, 86
2903.03, 2903.04, 2903.041, 2903.11, 2903.12, 2903.13, 2903.15, 87
2903.16, 2903.21, 2903.211, 2903.22, 2903.34, 2903.341, 2905.01, 88
2905.02, 2905.05, 2905.11, 2905.12, 2905.32, 2905.33, 2907.02, 89
2907.03, 2907.04, 2907.05, 2907.06, 2907.07, 2907.08, 2907.09, 90
2907.21, 2907.22, 2907.23, 2907.24, 2907.25, 2907.31, 2907.32, 91
2907.321, 2907.322, 2907.323, 2907.33, 2909.02, 2909.03, 2909.04, 92
2909.22, 2909.23, 2909.24, 2911.01, 2911.02, 2911.11, 2911.12, 93
2911.13, 2913.02, 2913.03, 2913.04, 2913.05, 2913.11, 2913.21, 94
2913.31, 2913.32, 2913.40, 2913.41, 2913.42, 2913.43, 2913.44, 95
2913.441, 2913.45, 2913.46, 2913.47, 2913.48, 2913.49, 2913.51, 96
2917.01, 2917.02, 2917.03, 2917.31, 2919.12, 2919.121, 2919.123, 97
2919.22, 2919.23, 2919.24, 2919.25, 2921.03, 2921.11, 2921.12, 98
2921.13, 2921.21, 2921.24, 2921.32, 2921.321, 2921.34, 2921.35, 99
2921.36, 2921.51, 2923.12, 2923.122, 2923.123, 2923.13, 2923.161, 100
2923.162, 2923.21, 2923.32, 2923.42, 2925.02, 2925.03, 2925.04, 101
2925.041, 2925.05, 2925.06, 2925.09, 2925.11, 2925.13, 2925.14, 102
2925.141, 2925.22, 2925.23, 2925.24, 2925.36, 2925.55, 2925.56, 103
2927.12, or 3716.11 of the Revised Code; 104

(b) Felonious sexual penetration in violation of former 105
section 2907.12 of the Revised Code; 106

(c) A violation of section 2905.04 of the Revised Code as it 107
existed prior to July 1, 1996; 108

(d) A violation of section 2923.01, 2923.02, or 2923.03 of 109
the Revised Code when the underlying offense that is the object of 110
the conspiracy, attempt, or complicity is one of the offenses 111
listed in divisions (A)(3)(a) to (c) of this section; 112

(e) A violation of an existing or former municipal ordinance 113
or law of this state, any other state, or the United States that 114
is substantially equivalent to any of the offenses listed in 115
divisions (A)(3)(a) to (d) of this section. 116

(4) On receipt of a request pursuant to section 2151.86 of 117
the Revised Code, a completed form prescribed pursuant to division 118
(C)(1) of this section, and a set of fingerprint impressions 119
obtained in the manner described in division (C)(2) of this 120
section, the superintendent of the bureau of criminal 121
identification and investigation shall conduct a criminal records 122
check in the manner described in division (B) of this section to 123
determine whether any information exists that indicates that the 124
person who is the subject of the request previously has been 125
convicted of or pleaded guilty to any of the following: 126

(a) A violation of section 959.13, 2903.01, 2903.02, 2903.03, 127
2903.04, 2903.11, 2903.12, 2903.13, 2903.15, 2903.16, 2903.21, 128
2903.211, 2903.22, 2903.34, 2905.01, 2905.02, 2905.05, 2907.02, 129
2907.03, 2907.04, 2907.05, 2907.06, 2907.07, 2907.08, 2907.09, 130
2907.21, 2907.22, 2907.23, 2907.25, 2907.31, 2907.32, 2907.321, 131
2907.322, 2907.323, 2909.02, 2909.03, 2909.22, 2909.23, 2909.24, 132
2911.01, 2911.02, 2911.11, 2911.12, 2913.49, 2917.01, 2917.02, 133
2919.12, 2919.22, 2919.24, 2919.25, 2923.12, 2923.13, 2923.161, 134
2925.02, 2925.03, 2925.04, 2925.05, 2925.06, 2927.12, or 3716.11 135
of the Revised Code, a violation of section 2905.04 of the Revised 136
Code as it existed prior to July 1, 1996, a violation of section 137
2919.23 of the Revised Code that would have been a violation of 138
section 2905.04 of the Revised Code as it existed prior to July 1, 139
1996, had the violation been committed prior to that date, a 140
violation of section 2925.11 of the Revised Code that is not a 141
minor drug possession offense, two or more OVI or OVUAC violations 142
committed within the three years immediately preceding the 143
submission of the application or petition that is the basis of the 144

request, or felonious sexual penetration in violation of former 145
section 2907.12 of the Revised Code; 146

(b) A violation of an existing or former law of this state, 147
any other state, or the United States that is substantially 148
equivalent to any of the offenses listed in division (A)(4)(a) of 149
this section. 150

(5) Upon receipt of a request pursuant to section 5104.012 or 151
5104.013 of the Revised Code, a completed form prescribed pursuant 152
to division (C)(1) of this section, and a set of fingerprint 153
impressions obtained in the manner described in division (C)(2) of 154
this section, the superintendent of the bureau of criminal 155
identification and investigation shall conduct a criminal records 156
check in the manner described in division (B) of this section to 157
determine whether any information exists that indicates that the 158
person who is the subject of the request has been convicted of or 159
pleaded guilty to any of the following: 160

(a) A violation of section 2903.01, 2903.02, 2903.03, 161
2903.04, 2903.11, 2903.12, 2903.13, 2903.16, 2903.21, 2903.22, 162
2903.34, 2905.01, 2905.02, 2905.05, 2907.02, 2907.03, 2907.04, 163
2907.05, 2907.06, 2907.07, 2907.08, 2907.09, 2907.21, 2907.22, 164
2907.23, 2907.25, 2907.31, 2907.32, 2907.321, 2907.322, 2907.323, 165
2911.01, 2911.02, 2911.11, 2911.12, 2913.02, 2913.03, 2913.04, 166
2913.041, 2913.05, 2913.06, 2913.11, 2913.21, 2913.31, 2913.32, 167
2913.33, 2913.34, 2913.40, 2913.41, 2913.42, 2913.43, 2913.44, 168
2913.441, 2913.45, 2913.46, 2913.47, 2913.48, 2913.49, 2919.12, 169
2919.22, 2919.24, 2919.25, 2921.11, 2921.13, 2923.01, 2923.12, 170
2923.13, 2923.161, 2925.02, 2925.03, 2925.04, 2925.05, 2925.06, or 171
3716.11 of the Revised Code, felonious sexual penetration in 172
violation of former section 2907.12 of the Revised Code, a 173
violation of section 2905.04 of the Revised Code as it existed 174
prior to July 1, 1996, a violation of section 2919.23 of the 175
Revised Code that would have been a violation of section 2905.04 176

of the Revised Code as it existed prior to July 1, 1996, had the 177
violation been committed prior to that date, a violation of 178
section 2925.11 of the Revised Code that is not a minor drug 179
possession offense, a violation of section 2923.02 or 2923.03 of 180
the Revised Code that relates to a crime specified in this 181
division, or a second violation of section 4511.19 of the Revised 182
Code within five years of the date of application for licensure or 183
certification. 184

(b) A violation of an existing or former law of this state, 185
any other state, or the United States that is substantially 186
equivalent to any of the offenses or violations described in 187
division (A)(5)(a) of this section. 188

(6) Upon receipt of a request pursuant to section 5153.111 of 189
the Revised Code, a completed form prescribed pursuant to division 190
(C)(1) of this section, and a set of fingerprint impressions 191
obtained in the manner described in division (C)(2) of this 192
section, the superintendent of the bureau of criminal 193
identification and investigation shall conduct a criminal records 194
check in the manner described in division (B) of this section to 195
determine whether any information exists that indicates that the 196
person who is the subject of the request previously has been 197
convicted of or pleaded guilty to any of the following: 198

(a) A violation of section 2903.01, 2903.02, 2903.03, 199
2903.04, 2903.11, 2903.12, 2903.13, 2903.16, 2903.21, 2903.34, 200
2905.01, 2905.02, 2905.05, 2907.02, 2907.03, 2907.04, 2907.05, 201
2907.06, 2907.07, 2907.08, 2907.09, 2907.21, 2907.22, 2907.23, 202
2907.25, 2907.31, 2907.32, 2907.321, 2907.322, 2907.323, 2909.02, 203
2909.03, 2911.01, 2911.02, 2911.11, 2911.12, 2919.12, 2919.22, 204
2919.24, 2919.25, 2923.12, 2923.13, 2923.161, 2925.02, 2925.03, 205
2925.04, 2925.05, 2925.06, or 3716.11 of the Revised Code, 206
felonious sexual penetration in violation of former section 207
2907.12 of the Revised Code, a violation of section 2905.04 of the 208

Revised Code as it existed prior to July 1, 1996, a violation of 209
section 2919.23 of the Revised Code that would have been a 210
violation of section 2905.04 of the Revised Code as it existed 211
prior to July 1, 1996, had the violation been committed prior to 212
that date, or a violation of section 2925.11 of the Revised Code 213
that is not a minor drug possession offense; 214

(b) A violation of an existing or former law of this state, 215
any other state, or the United States that is substantially 216
equivalent to any of the offenses listed in division (A)(6)(a) of 217
this section. 218

(7) On receipt of a request for a criminal records check from 219
an individual pursuant to section 4749.03 or 4749.06 of the 220
Revised Code, accompanied by a completed copy of the form 221
prescribed in division (C)(1) of this section and a set of 222
fingerprint impressions obtained in a manner described in division 223
(C)(2) of this section, the superintendent of the bureau of 224
criminal identification and investigation shall conduct a criminal 225
records check in the manner described in division (B) of this 226
section to determine whether any information exists indicating 227
that the person who is the subject of the request has been 228
convicted of or pleaded guilty to a felony in this state or in any 229
other state. If the individual indicates that a firearm will be 230
carried in the course of business, the superintendent shall 231
require information from the federal bureau of investigation as 232
described in division (B)(2) of this section. Subject to division 233
(F) of this section, the superintendent shall report the findings 234
of the criminal records check and any information the federal 235
bureau of investigation provides to the director of public safety. 236

(8) On receipt of a request pursuant to section 1321.37, 237
1321.53, 1321.531, 1322.03, 1322.031, 3310.30, or 4763.05 of the 238
Revised Code, a completed form prescribed pursuant to division 239
(C)(1) of this section, and a set of fingerprint impressions 240

obtained in the manner described in division (C)(2) of this 241
section, the superintendent of the bureau of criminal 242
identification and investigation shall conduct a criminal records 243
check with respect to any person who has applied for a license, 244
permit, or certification from the department of commerce or a 245
division in the department, or who has been hired by an 246
educational scholarship organization. The superintendent shall 247
conduct the criminal records check in the manner described in 248
division (B) of this section to determine whether any information 249
exists that indicates that the person who is the subject of the 250
request previously has been convicted of or pleaded guilty to any 251
of the following: a violation of section 2913.02, 2913.11, 252
2913.31, 2913.51, or 2925.03 of the Revised Code; any other 253
criminal offense involving theft, receiving stolen property, 254
embezzlement, forgery, fraud, passing bad checks, money 255
laundering, or drug trafficking, or any criminal offense involving 256
money or securities, as set forth in Chapters 2909., 2911., 2913., 257
2915., 2921., 2923., and 2925. of the Revised Code; or any 258
existing or former law of this state, any other state, or the 259
United States that is substantially equivalent to those offenses. 260

(9) On receipt of a request for a criminal records check from 261
the treasurer of state under section 113.041 of the Revised Code 262
or from an individual under section 4701.08, 4715.101, 4717.061, 263
4725.121, 4725.501, 4729.071, 4730.101, 4730.14, 4730.28, 264
4731.081, 4731.15, 4731.171, 4731.222, 4731.281, 4731.296, 265
4731.531, 4732.091, 4734.202, 4740.061, 4741.10, 4755.70, 266
4757.101, 4759.061, 4760.032, 4760.06, 4761.051, 4762.031, 267
4762.06, 4776.021, or 4779.091 of the Revised Code, accompanied by 268
a completed form prescribed under division (C)(1) of this section 269
and a set of fingerprint impressions obtained in the manner 270
described in division (C)(2) of this section, the superintendent 271
of the bureau of criminal identification and investigation shall 272
conduct a criminal records check in the manner described in 273

division (B) of this section to determine whether any information 274
exists that indicates that the person who is the subject of the 275
request has been convicted of or pleaded guilty to any criminal 276
offense in this state or any other state. Subject to division (F) 277
of this section, the superintendent shall send the results of a 278
check requested under section 113.041 of the Revised Code to the 279
treasurer of state and shall send the results of a check requested 280
under any of the other listed sections to the licensing board 281
specified by the individual in the request. 282

(10) On receipt of a request pursuant to section 1121.23, 283
1155.03, 1163.05, 1315.141, 1733.47, or 1761.26 of the Revised 284
Code, a completed form prescribed pursuant to division (C)(1) of 285
this section, and a set of fingerprint impressions obtained in the 286
manner described in division (C)(2) of this section, the 287
superintendent of the bureau of criminal identification and 288
investigation shall conduct a criminal records check in the manner 289
described in division (B) of this section to determine whether any 290
information exists that indicates that the person who is the 291
subject of the request previously has been convicted of or pleaded 292
guilty to any criminal offense under any existing or former law of 293
this state, any other state, or the United States. 294

(11) On receipt of a request for a criminal records check 295
from an appointing or licensing authority under section 3772.07 of 296
the Revised Code, a completed form prescribed under division 297
(C)(1) of this section, and a set of fingerprint impressions 298
obtained in the manner prescribed in division (C)(2) of this 299
section, the superintendent of the bureau of criminal 300
identification and investigation shall conduct a criminal records 301
check in the manner described in division (B) of this section to 302
determine whether any information exists that indicates that the 303
person who is the subject of the request previously has been 304
convicted of or pleaded guilty or no contest to any offense under 305

any existing or former law of this state, any other state, or the 306
United States that is a disqualifying offense as defined in 307
section 3772.07 of the Revised Code or substantially equivalent to 308
such an offense. 309

(12) On receipt of a request pursuant to section 2151.33 or 310
2151.412 of the Revised Code, a completed form prescribed pursuant 311
to division (C)(1) of this section, and a set of fingerprint 312
impressions obtained in the manner described in division (C)(2) of 313
this section, the superintendent of the bureau of criminal 314
identification and investigation shall conduct a criminal records 315
check with respect to any person for whom a criminal records check 316
is required by that section. The superintendent shall conduct the 317
criminal records check in the manner described in division (B) of 318
this section to determine whether any information exists that 319
indicates that the person who is the subject of the request 320
previously has been convicted of or pleaded guilty to any of the 321
following: 322

(a) A violation of section 2903.01, 2903.02, 2903.03, 323
2903.04, 2903.11, 2903.12, 2903.13, 2903.16, 2903.21, 2903.34, 324
2905.01, 2905.02, 2905.11, 2905.12, 2907.02, 2907.03, 2907.05, 325
2907.06, 2907.07, 2907.08, 2907.09, 2907.12, 2907.25, 2907.31, 326
2907.32, 2907.321, 2907.322, 2907.323, 2911.01, 2911.02, 2911.11, 327
2911.12, 2911.13, 2913.02, 2913.03, 2913.04, 2913.11, 2913.21, 328
2913.31, 2913.40, 2913.43, 2913.47, 2913.51, 2919.25, 2921.36, 329
2923.12, 2923.13, 2923.161, 2925.02, 2925.03, 2925.11, 2925.13, 330
2925.22, 2925.23, or 3716.11 of the Revised Code; 331

(b) An existing or former law of this state, any other state, 332
or the United States that is substantially equivalent to any of 333
the offenses listed in division (A)(12)(a) of this section. 334

(B) Subject to division (F) of this section, the 335
superintendent shall conduct any criminal records check to be 336
conducted under this section as follows: 337

(1) The superintendent shall review or cause to be reviewed 338
any relevant information gathered and compiled by the bureau under 339
division (A) of section 109.57 of the Revised Code that relates to 340
the person who is the subject of the criminal records check, 341
including, if the criminal records check was requested under 342
section 113.041, 121.08, 173.27, 173.394, 1121.23, 1155.03, 343
1163.05, 1315.141, 1321.37, 1321.53, 1321.531, 1322.03, 1322.031, 344
1733.47, 1761.26, 2151.86, 3301.32, 3301.541, 3319.39, 3701.881, 345
3712.09, 3721.121, 3772.07, 4749.03, 4749.06, 4763.05, 5104.012, 346
5104.013, 5111.032, 5111.033, 5111.034, 5123.081, 5123.169, or 347
5153.111 of the Revised Code, any relevant information contained 348
in records that have been sealed under section 2953.32 of the 349
Revised Code; 350

(2) If the request received by the superintendent asks for 351
information from the federal bureau of investigation, the 352
superintendent shall request from the federal bureau of 353
investigation any information it has with respect to the person 354
who is the subject of the criminal records check, including 355
fingerprint-based checks of national crime information databases 356
as described in 42 U.S.C. 671 if the request is made pursuant to 357
section 2151.86, 5104.012, or 5104.013 of the Revised Code or if 358
any other Revised Code section requires fingerprint-based checks 359
of that nature, and shall review or cause to be reviewed any 360
information the superintendent receives from that bureau. If a 361
request under section 3319.39 of the Revised Code asks only for 362
information from the federal bureau of investigation, the 363
superintendent shall not conduct the review prescribed by division 364
(B)(1) of this section. 365

(3) The superintendent or the superintendent's designee may 366
request criminal history records from other states or the federal 367
government pursuant to the national crime prevention and privacy 368
compact set forth in section 109.571 of the Revised Code. 369

(4) The superintendent shall include in the results of the criminal records check a list or description of the offenses listed or described in division (A)(1), (2), (3), (4), (5), (6), (7), (8), (9), (10), (11), or (12) of this section, whichever division requires the superintendent to conduct the criminal records check. The superintendent shall exclude from the results any information the dissemination of which is prohibited by federal law.

(5) The superintendent shall send the results of the criminal records check to the person to whom it is to be sent not later than the following number of days after the date the superintendent receives the request for the criminal records check, the completed form prescribed under division (C)(1) of this section, and the set of fingerprint impressions obtained in the manner described in division (C)(2) of this section:

(a) If the superintendent is required by division (A) of this section (other than division (A)(3) of this section) to conduct the criminal records check, thirty;

(b) If the superintendent is required by division (A)(3) of this section to conduct the criminal records check, sixty.

(C)(1) The superintendent shall prescribe a form to obtain the information necessary to conduct a criminal records check from any person for whom a criminal records check is to be conducted under this section. The form that the superintendent prescribes pursuant to this division may be in a tangible format, in an electronic format, or in both tangible and electronic formats.

(2) The superintendent shall prescribe standard impression sheets to obtain the fingerprint impressions of any person for whom a criminal records check is to be conducted under this section. Any person for whom a records check is to be conducted under this section shall obtain the fingerprint impressions at a

county sheriff's office, municipal police department, or any other 401
entity with the ability to make fingerprint impressions on the 402
standard impression sheets prescribed by the superintendent. The 403
office, department, or entity may charge the person a reasonable 404
fee for making the impressions. The standard impression sheets the 405
superintendent prescribes pursuant to this division may be in a 406
tangible format, in an electronic format, or in both tangible and 407
electronic formats. 408

(3) Subject to division (D) of this section, the 409
superintendent shall prescribe and charge a reasonable fee for 410
providing a criminal records check under this section. The person 411
requesting the criminal records check shall pay the fee prescribed 412
pursuant to this division. In the case of a request under section 413
1121.23, 1155.03, 1163.05, 1315.141, 1733.47, 1761.26, 2151.33, 414
2151.412, or 5111.032 of the Revised Code, the fee shall be paid 415
in the manner specified in that section. 416

(4) The superintendent of the bureau of criminal 417
identification and investigation may prescribe methods of 418
forwarding fingerprint impressions and information necessary to 419
conduct a criminal records check, which methods shall include, but 420
not be limited to, an electronic method. 421

(D) The results of a criminal records check conducted under 422
this section, other than a criminal records check specified in 423
division (A)(7) of this section, are valid for the person who is 424
the subject of the criminal records check for a period of one year 425
from the date upon which the superintendent completes the criminal 426
records check. If during that period the superintendent receives 427
another request for a criminal records check to be conducted under 428
this section for that person, the superintendent shall provide the 429
results from the previous criminal records check of the person at 430
a lower fee than the fee prescribed for the initial criminal 431
records check. 432

(E) When the superintendent receives a request for 433
information from a registered private provider, the superintendent 434
shall proceed as if the request was received from a school 435
district board of education under section 3319.39 of the Revised 436
Code. The superintendent shall apply division (A)(1)(c) of this 437
section to any such request for an applicant who is a teacher. 438

(F)(1) All information regarding the results of a criminal 439
records check conducted under this section that the superintendent 440
reports or sends under division (A)(7) or (9) of this section to 441
the director of public safety, the treasurer of state, or the 442
person, board, or entity that made the request for the criminal 443
records check shall relate to the conviction of the subject 444
person, or the subject person's plea of guilty to, a criminal 445
offense. 446

(2) Division (F)(1) of this section does not limit, restrict, 447
or preclude the superintendent's release of information that 448
relates to an adjudication of a child as a delinquent child, or 449
that relates to a criminal conviction of a person under eighteen 450
years of age if the person's case was transferred back to a 451
juvenile court under division (B)(2) or (3) of section 2152.121 of 452
the Revised Code and the juvenile court imposed a disposition or 453
serious youthful offender disposition upon the person under either 454
division, if either of the following applies with respect to the 455
adjudication or conviction: 456

(a) The adjudication or conviction was for a violation of 457
section 2903.01 or 2903.02 of the Revised Code. 458

(b) The adjudication or conviction was for a sexually 459
oriented offense, as defined in section 2950.01 of the Revised 460
Code, the juvenile court was required to classify the child a 461
juvenile offender registrant for that offense under section 462
2152.82, 2152.83, or 2152.86 of the Revised Code, and that 463
classification has not been removed. 464

(G) As used in this section: 465

(1) "Criminal records check" means any criminal records check 466
conducted by the superintendent of the bureau of criminal 467
identification and investigation in accordance with division (B) 468
of this section. 469

(2) "Minor drug possession offense" has the same meaning as 470
in section 2925.01 of the Revised Code. 471

(3) "OVI or OVUAC violation" means a violation of section 472
4511.19 of the Revised Code or a violation of an existing or 473
former law of this state, any other state, or the United States 474
that is substantially equivalent to section 4511.19 of the Revised 475
Code. 476

(4) "Registered private provider" means a nonpublic school or 477
entity registered with the superintendent of public instruction 478
under section 3310.41 of the Revised Code to participate in the 479
autism scholarship program or section 3310.58 of the Revised Code 480
to participate in the Jon Peterson special needs scholarship 481
program. 482

Sec. 3310.30. (A) As used in this section: 483

(1) "Pass-through entity" has the same meaning as in section 484
5733.04 of the Revised Code and includes a sole proprietorship. 485

(2) "Authorized donation" means a donation authorized by the 486
development services agency and made to an educational scholarship 487
organization before the first day of August first occurring after 488
the date of authorization by the agency. 489

(3) "Annual total credit limit" means the total amount of all 490
credits authorized for a fiscal year under division (D) of this 491
section. 492

(4) "Educational scholarship organization" means an entity 493
that is certified as such by the development services agency under 494

division (E) of this section. 495

(5) "Eligible student" means a student who resides in this 496
state; who was eligible to attend a public school in this state in 497
the preceding school term or is entering school in this state for 498
the first time; who is a member of a household with an annual 499
household income of not more than one hundred fifty per cent of 500
the amount required to qualify for reduced-price lunches under the 501
"National School Lunch Act," 42 U.S.C. 1751, et seq.; and who is 502
not receiving another qualified scholarship pursuant to this 503
section or section 3310.02, 3310.41, or 3313.975 of the Revised 504
Code. 505

(6) "Qualified scholarship" means either of the following: 506

(a) A scholarship granted to an eligible student in grade 507
eight or lower not to exceed the lesser of four thousand two 508
hundred fifty dollars, as adjusted in division (A)(6)(c) of this 509
section, or the cost of tuition for the purpose of attendance at a 510
nonpublic school; 511

(b) A scholarship granted to an eligible student in grade 512
nine or higher not to exceed the lesser of seven thousand dollars, 513
as adjusted in division (A)(6)(c) of this section, or the cost of 514
tuition for the purpose of attendance at a nonpublic school; 515

(c) Each fiscal year beginning with fiscal year 2013, the 516
amounts stated in divisions (A)(6)(a) and (b) of this section 517
shall be increased by the same percentage by which the general 518
assembly increased the adequacy amount, as defined in section 519
3306.02 of the Revised Code, from the preceding fiscal year. 520

(7) "Donation" means an unconditional gift of cash. 521

(8) "Tax period" means: 522

(a) In the case of a domestic insurance company or a foreign 523
insurance company, the calendar year ending on the thirty-first 524

day of December next preceding the day the report or annual 525
statement is required to be returned under section 5725.18 or 526
5729.02 of the Revised Code; 527

(b) In the case of a public utility, electric distribution 528
company, natural gas distribution company, or financial 529
institution subject to taxation under Chapter 5726. of the Revised 530
Code, the calendar year; 531

(c) In the case of a person subject to taxation under Chapter 532
5747. of the Revised Code, the person's taxable year for the 533
purposes of that chapter. 534

(9) "Taxpayer" means a person subject to a tax against which 535
a credit is allowed under this section. 536

(10) "Nonpublic school" has the same meaning as in section 537
3365.01 of the Revised Code. 538

(11) "School year" has the same meaning as in section 3313.62 539
of the Revised Code. 540

(B) A nonrefundable credit is allowed against the tax imposed 541
by section 5725.18, 5726.02, 5727.24, 5727.30, 5727.81, 5727.811, 542
or 5747.02 or the tax assessed under Chapter 5729. of the Revised 543
Code for a taxpayer that makes an authorized donation to an 544
educational scholarship organization. No credit is allowed if the 545
taxpayer designates a specific child as the beneficiary of the 546
donation. 547

The credit equals the amount of the authorized donation made 548
during the taxpayer's tax period, subject to the following limits: 549

(1) In the case of an individual who is not claiming a 550
distributive share of a credit as an equity owner of a 551
pass-through entity, the credit for a tax period may not exceed 552
one thousand dollars. 553

(2) In the case of an individual and spouse filing a joint 554

return, neither of whom are claiming a distributive share of a 555
credit as equity owners of a pass-through entity, the credit for a 556
tax period may not exceed two thousand five hundred dollars. 557

(3) In the case of all other taxpayers, the credit may not 558
exceed three hundred thousand dollars for a tax period, or the 559
taxpayer's distributive or proportionate share of three hundred 560
thousand dollars if the taxpayer claims the credit as an equity 561
owner of a pass-through entity against the tax imposed by section 562
5747.02 of the Revised Code. 563

The credit shall be claimed for the tax period in which the 564
authorized donation was made and, if applicable to the taxpayer, 565
shall be claimed in the order required under section 5725.98, 566
5726.98, 5729.98, or 5747.98 of the Revised Code, except that an 567
individual claiming a distributive share of a credit as an equity 568
owner of a pass-through entity shall claim the credit for the 569
taxpayer's taxable year that includes the last day of the entity's 570
taxable year in which the donation was made. The amount of the 571
credit may not exceed the tax otherwise due after allowing for all 572
other credits in that order. Excess credit may be carried forward 573
to the next three succeeding tax periods. If the taxpayer is 574
required to pay the tax imposed by section 5727.24 or 5727.30 of 575
the Revised Code more frequently than once per calendar year, or 576
claims the credit against the tax imposed by section 5726.02, 577
5727.81, or 5727.811 of the Revised Code, the amount of the credit 578
allowed for a calendar year shall be claimed in substantially 579
equal amounts against each tax payment required during the year 580
and after the donation is made. 581

(C) The taxpayer shall notify the intended recipient 582
organization of the amount of the donation. Before delivering the 583
donation, the taxpayer shall apply to the development services 584
agency for authorization of the donation in the manner prescribed 585
by the agency. The agency shall approve or deny the application 586

and shall issue written notice of the agency's decision to the taxpayer and to the intended recipient organization within twenty days after receiving the application. The agency shall approve applications in the order in which the agency receives complete applications. The agency shall approve an application if the taxpayer agrees to make a donation to an educational scholarship organization and not to designate a specific child as the beneficiary of the donation, and if the annual total credit limit has not been reached. If the application is approved, the agency's notice shall indicate the amount of the credit authorized. When the donation is received, the recipient shall issue a receipt to the taxpayer.

(D) The annual total credit limit for fiscal year 2014 equals twenty million dollars. Each fiscal year beginning with fiscal year 2015, if eighty per cent of the annual total credit limit for the preceding fiscal year was reached, the annual total credit limit equals one hundred twenty per cent of the credit limit for the preceding fiscal year.

(E)(1)(a) To be certified as an educational scholarship organization, an entity shall apply to the development services agency in the manner prescribed by the agency and shall submit evidence that the entity qualifies as an educational scholarship organization. The agency shall certify an entity as an educational scholarship organization if the entity executes an affidavit certifying the following:

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

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

(iii) Beginning with the entity's third fiscal year after its 619
fiscal year that includes the date it was certified as an 620
educational scholarship organization, and each fiscal year 621
thereafter, the sum of the entity's qualified scholarships for its 622
most recently concluded fiscal year and the two fiscal years 623
immediately preceding that year is greater than or equal to ninety 624
per cent of the authorized donations the entity received in the 625
third most recently concluded fiscal year. 626

(iv) The entity will award at least fifty per cent of its new 627
qualified scholarships to students who did not attend nonpublic 628
schools in this state in the preceding school year. For this 629
purpose, a new qualified scholarship is a qualified scholarship 630
first awarded to a student who did not receive a scholarship from 631
an educational scholarship organization for all or part of the 632
preceding school year. 633

(v) The entity will comply with division (H) of this section. 634

The agency shall approve or deny the application and shall 635
issue written notice of the agency's decision to the applying 636
entity within twenty days after receiving the application. The 637
agency shall publish a list of educational scholarship 638
organizations certified by the agency on the development services 639
agency's web site. The agency shall update the list as necessary. 640
The agency shall also publish annually a copy of the list in paper 641
form. 642

(b) The development services agency is authorized to charge a 643
fee for the filing of an application under division (E)(1)(a) of 644
this section to defray the costs of processing the application and 645
administering this section. The fee may not exceed the agency's 646
reasonable costs associated with processing the application and 647
administering this section. 648

(c) The development services agency may revoke its 649

certification of an educational scholarship organization if the 650
entity fails to satisfy any of the criteria in division (E)(1)(a) 651
of this section for certification or if the entity fails to submit 652
the information required in division (E)(2) of this section. 653

(2)(a) On or before the first day of September of each year 654
beginning in 2014, each educational scholarship organization shall 655
report the following information to the development services 656
agency in the manner required by the agency: 657

(i) The number of scholarships awarded for the preceding 658
school year to eligible students in grade eight or lower; 659

(ii) The total and average amount of the scholarships awarded 660
for the preceding school year to eligible students in grade eight 661
or lower; 662

(iii) The number of scholarships awarded for the preceding 663
school year to eligible students in grades nine to twelve; 664

(iv) The total and average amount of the scholarships awarded 665
for the preceding school year to eligible students in grades nine 666
to twelve; 667

(v) The percentage of new qualified scholarships, within the 668
meaning of division (E)(1)(a) of this section, awarded for the 669
preceding school year to students who did not attend nonpublic 670
schools in the second preceding school year; 671

(vi) The total amount of authorized donations received in the 672
preceding school year; 673

(vii) The schools to which scholarships were delivered; 674

(viii) All persons hired by the organization in the preceding 675
school year and the results of the criminal background check 676
required under division (H) of this section. 677

(b) Each year, each educational scholarship organization 678
shall submit to the development services agency a financial 679

information report for the organization that complies with uniform 680
financial accounting standards established by the agency and 681
conducted by a certified public accountant. If appropriate, the 682
auditor shall certify that the report is free of material 683
misstatements. 684

(3) The development services agency may not require an 685
educational scholarship organization to report any information 686
other than that prescribed in division (E)(2) of this section. 687

(F) An educational scholarship organization shall make a 688
check for a qualified scholarship awarded to an eligible student 689
payable to the parent or guardian of the eligible student, but 690
shall deliver the check directly to the school in which the 691
eligible student is enrolled. The parent or guardian shall endorse 692
the check making it payable only to the school. Before delivering 693
a check to the school, the educational scholarship organization 694
shall obtain a written statement from the school in which the 695
school affirms all of the following: 696

(1) That it is not in a state of academic watch or academic 697
emergency under section 3302.03 of the Revised Code; 698

(2) That the buildings it uses for educating students have 699
been certified for occupancy by the appropriate building 700
authority; 701

(3) That it complies with state and federal 702
anti-discrimination laws and health and safety laws. If an 703
educational scholarship organization has received an affirmation 704
from a school, it is not required to obtain additional 705
affirmations from the school for one year after the date of the 706
affirmation. An educational scholarship organization that fails to 707
obtain a written statement as required under this division may not 708
include the scholarship or its amount in its report to the 709
development services agency under division (E)(2) of this section. 710

(G) The director of development services shall adopt rules under Chapter 119. of the Revised Code to implement division (E) of this section. 711
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(H) When an educational scholarship organization hires an employee, it shall request the superintendent of the bureau of criminal identification and investigation, or a vendor approved by the bureau, to conduct a criminal records check based on the employee's fingerprints in accordance with division (A)(8) of section 109.572 of the Revised Code. No educational scholarship organization shall continue to employ an individual who has been convicted of or has pleaded guilty to any of the criminal offenses listed in that division. 714
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(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. 723
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Upon reasonable suspicion that donated funds have been mishandled or misappropriated, a donor, a 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. 726
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Not more than one audit per educational scholarship organization may be performed per year under this division. 739
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Sec. 5725.98. (A) To provide a uniform procedure for 741

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:

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

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

(3) The credit for authorized donations to educational scholarship organizations under section 3310.30 of the Revised Code;

(4) The credit for purchasers of qualified low-income community investments under section 5725.33 of the Revised Code;

~~(4)~~(5) The nonrefundable job retention credit under division (B)(1) of section 122.171 of the Revised Code;

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

~~(6)~~(7) The refundable credit for rehabilitating a historic building under section 5725.34 of the Revised Code.

~~(7)~~(8) The refundable credit for Ohio job retention under division (B)(2) or (3) of section 122.171 of the Revised Code;

~~(8)~~(9) The refundable credit for Ohio job creation under section 5725.32 of the Revised Code;

~~(9)~~(10) 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.

(B) For any credit except the refundable credits enumerated

in this section, the amount of the credit for a taxable year shall 771
not exceed the tax due after allowing for any other credit that 772
precedes it in the order required under this section. Any excess 773
amount of a particular credit may be carried forward if authorized 774
under the section creating that credit. Nothing in this chapter 775
shall be construed to allow a taxpayer to claim, directly or 776
indirectly, a credit more than once for a taxable year. 777

Sec. 5726.98. (A) To provide a uniform procedure for 778
calculating the amount of tax due under section 5726.02 of the 779
Revised Code, a taxpayer shall claim any credits to which the 780
taxpayer is entitled under this chapter in the following order: 781

(1) The bank organization assessment credit under section 782
5726.51 of the Revised Code; 783

(2) The credit for authorized donations to educational 784
scholarship organizations under section 3310.30 of the Revised 785
Code; 786

(3) The nonrefundable job retention credit under division (B) 787
of section 5726.50 of the Revised Code; 788

~~(3)~~(4) The nonrefundable credit for purchases of qualified 789
low-income community investments under section 5726.54 of the 790
Revised Code; 791

~~(4)~~(5) The nonrefundable credit for qualified research 792
expenses under section 5726.56 of the Revised Code; 793

~~(5)~~(6) The nonrefundable credit for qualifying dealer in 794
intangibles taxes under section 5726.57 of the Revised Code; ~~i~~ 795

~~(6)~~(7) The refundable credit for rehabilitating an historic 796
building under section 5726.52 of the Revised Code; 797

~~(7)~~(8) The refundable job retention or job creation credit 798
under division (A) of section 5726.50 of the Revised Code; 799

~~(8)~~(9) The refundable credit under section 5726.53 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; 800
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~~(9)~~(10) The refundable motion picture production credit under section 5726.55 of the Revised Code. 804
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(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. 806
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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: 814
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(1) The credit for an insurance company or insurance company group under section 5729.031 of the Revised Code; 818
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(2) The credit for eligible employee training costs under section 5729.07 of the Revised Code; 820
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(3) The credit for authorized donations to educational scholarship organizations under section 3310.30 of the Revised Code; 822
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(4) The credit for purchases of qualified low-income community investments under section 5729.16 of the Revised Code; 825
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~~(4)~~(5) The nonrefundable job retention credit under division (B)(1) of section 122.171 of the Revised Code; 827
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~~(5)~~(6) The offset of assessments by the Ohio life and health 829

insurance guaranty association against tax liability permitted by 830
section 3956.20 of the Revised Code; 831

~~(6)~~(7) The refundable credit for rehabilitating a historic 832
building under section 5729.17 of the Revised Code. 833

~~(7)~~(8) The refundable credit for Ohio job retention under 834
division (B)(2) or (3) of section 122.171 of the Revised Code; 835

~~(8)~~(9) The refundable credit for Ohio job creation under 836
section 5729.032 of the Revised Code; 837

~~(9)~~(10) The refundable credit under section 5729.08 of the 838
Revised Code for losses on loans made under the Ohio venture 839
capital program under sections 150.01 to 150.10 of the Revised 840
Code. 841

(B) For any credit except the refundable credits enumerated 842
in this section, the amount of the credit for a taxable year shall 843
not exceed the tax due after allowing for any other credit that 844
precedes it in the order required under this section. Any excess 845
amount of a particular credit may be carried forward if authorized 846
under the section creating that credit. Nothing in this chapter 847
shall be construed to allow a taxpayer to claim, directly or 848
indirectly, a credit more than once for a taxable year. 849

Sec. 5747.98. (A) To provide a uniform procedure for 850
calculating the amount of tax due under section 5747.02 of the 851
Revised Code, a taxpayer shall claim any credits to which the 852
taxpayer is entitled in the following order: 853

(1) The retirement income credit under division (B) of 854
section 5747.055 of the Revised Code; 855

(2) The senior citizen credit under division (C) of section 856
5747.05 of the Revised Code; 857

(3) The lump sum distribution credit under division (D) of 858
section 5747.05 of the Revised Code; 859

(4) The dependent care credit under section 5747.054 of the Revised Code;	860 861
(5) The lump sum retirement income credit under division (C) of section 5747.055 of the Revised Code;	862 863
(6) The lump sum retirement income credit under division (D) of section 5747.055 of the Revised Code;	864 865
(7) The lump sum retirement income credit under division (E) of section 5747.055 of the Revised Code;	866 867
(8) The low-income credit under section 5747.056 of the Revised Code;	868 869
(9) The credit for displaced workers who pay for job training under section 5747.27 of the Revised Code;	870 871
(10) The campaign contribution credit under section 5747.29 of the Revised Code;	872 873
(11) The twenty-dollar personal exemption credit under section 5747.022 of the Revised Code;	874 875
(12) The joint filing credit under division (G) of section 5747.05 of the Revised Code;	876 877
(13) The nonresident credit under division (A) of section 5747.05 of the Revised Code;	878 879
(14) The credit for a resident's out-of-state income under division (B) of section 5747.05 of the Revised Code;	880 881
(15) The credit for employers that enter into agreements with child day-care centers under section 5747.34 of the Revised Code;	882 883
(16) The credit for employers that reimburse employee child care expenses under section 5747.36 of the Revised Code;	884 885
(17) The credit for adoption of a minor child under section 5747.37 of the Revised Code;	886 887
(18) The credit for purchases of lights and reflectors under	888

section 5747.38 of the Revised Code;	889
(19) The nonrefundable job retention credit under division	890
(B) of section 5747.058 of the Revised Code;	891
(20) The credit for selling alternative fuel under section	892
5747.77 of the Revised Code;	893
(21) The second credit for purchases of new manufacturing	894
machinery and equipment and the credit for using Ohio coal under	895
section 5747.31 of the Revised Code;	896
(22) The job training credit under section 5747.39 of the	897
Revised Code;	898
(23) The enterprise zone credit under section 5709.66 of the	899
Revised Code;	900
(24) The credit for the eligible costs associated with a	901
voluntary action under section 5747.32 of the Revised Code;	902
(25) <u>The credit for authorized donations to educational</u>	903
<u>scholarship organizations under section 3310.30 of the Revised</u>	904
<u>Code;</u>	905
<u>(26)</u> The credit for employers that establish on-site child	906
day-care centers under section 5747.35 of the Revised Code;	907
(26) <u>(27)</u> The ethanol plant investment credit under section	908
5747.75 of the Revised Code;	909
(27) <u>(28)</u> The credit for purchases of qualifying grape	910
production property under section 5747.28 of the Revised Code;	911
(28) <u>(29)</u> The small business investment credit under section	912
5747.81 of the Revised Code;	913
(29) <u>(30)</u> The credit for research and development and	914
technology transfer investors under section 5747.33 of the Revised	915
Code;	916
(30) <u>(31)</u> The enterprise zone credits under section 5709.65 of	917

the Revised Code;	918
(31) <u>(32)</u> The research and development credit under section 5747.331 of the Revised Code;	919 920
(32) <u>(33)</u> The credit for rehabilitating a historic building under section 5747.76 of the Revised Code;	921 922
(33) <u>(34)</u> The refundable credit for rehabilitating a historic building under section 5747.76 of the Revised Code;	923 924
(34) <u>(35)</u> The refundable jobs creation credit or job retention credit under division (A) of section 5747.058 of the Revised Code;	925 926
(35) <u>(36)</u> The refundable credit for taxes paid by a qualifying entity granted under section 5747.059 of the Revised Code;	927 928
(36) <u>(37)</u> The refundable credits for taxes paid by a qualifying pass-through entity granted under division (J) of section 5747.08 of the Revised Code;	929 930 931
(37) <u>(38)</u> 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;	932 933 934
(38) <u>(39)</u> The refundable motion picture production credit under section 5747.66 of the Revised Code.	935 936
(39) <u>(40)</u> The refundable credit for financial institution taxes paid by a pass-through entity granted under section 5747.65 of the Revised Code.	937 938 939
(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.	940 941 942 943 944 945 946
Nothing in this chapter shall be construed to allow a taxpayer to	947

claim, directly or indirectly, a credit more than once for a 948
taxable year. 949

Section 2. That existing sections 109.572, 5725.98, 5726.98, 950
5729.98, and 5747.98 of the Revised Code are hereby repealed. 951

Section 3. Section 109.572 of the Revised Code is presented 952
in this act as a composite of the section as amended by both Am. 953
Sub. H.B. 487 and Am. Sub. S.B. 337 of the 129th General Assembly. 954
The General Assembly, applying the principle stated in division 955
(B) of section 1.52 of the Revised Code that amendments are to be 956
harmonized if reasonably capable of simultaneous operation, finds 957
that the composite is the resulting version of the section in 958
effect prior to the effective date of the section as presented in 959
this act. 960

Section 4. Section 5747.98 of the Revised Code is presented 961
in this act as a composite of the section as amended by both Am. 962
Sub. H.B. 386 and Am. Sub. H.B. 510 of the 129th General Assembly. 963
The General Assembly, applying the principle stated in division 964
(B) of section 1.52 of the Revised Code that amendments are to be 965
harmonized if reasonably capable of simultaneous operation, finds 966
that the composite is the resulting version of the section in 967
effect prior to the effective date of the section as presented in 968
this act. 969