

# AN ACT

To amend sections 7.10, 7.16, 9.37, 9.482, 9.90, 9.91, 103.41, 103.63, 109.572, 109.5721, 118.27, 121.084, 122.12, 122.121, 122.861, 124.05, 124.32, 125.13, 125.18, 125.182, 126.21, 126.25, 133.06, 133.07, 149.311, 149.38, 153.56, 156.03, 163.15, 163.53, 163.54, 163.55, 164.26, 173.38, 173.391, 173.392, 173.47, 175.04, 175.05, 175.06, 191.01, 306.04, 307.982, 340.01, 340.02, 340.021, 340.03, 340.08, 340.09, 340.15, 341.12, 757.03, 757.04, 757.05, 757.06, 757.07, 757.08, 935.03, 935.12, 955.01, 955.05, 955.06, 1321.535, 1321.55, 1322.03, 1322.031, 1322.04, 1322.041, 1322.051, 1322.06, 1322.063, 1345.06, 1711.50, 1711.53, 1724.10, 1901.08, 2101.026, 2151.417, 2151.421, 2152.19, 2305.09, 2710.06, 2743.191, 2907.28, 2915.08, 2925.61, 2945.402, 3123.89, 3301.03, 3303.41, 3307.01, 3313.372, 3313.617, 3314.08, 3317.01, 3317.02, 3317.0217, 3318.36, 3358.03, <sup>LRK</sup> 3517.20, 3701.132, 3701.34, 3701.74, 3701.83, 3702.511, 3702.52, 3702.526, 3702.59, 3702.71, 3702.74, 3702.75, 3702.91, 3702.95, 3721.02, 3730.09, 3735.31, 3737.02, 3745.71, 3772.02, 4121.02, 4141.01, 4141.06, 4141.09, 4141.11, 4141.131, 4141.20, 4141.25, 4141.29, 4141.35, 4301.07, 4303.021, 4503.44, 4511.191, 4715.14, 4715.30, 4715.302, 4717.10, 4723.28, 4723.486, 4723.487, 4725.092, 4725.16, 4725.19, 4729.12, 4729.51, 4729.54, 4729.541, 4729.65, 4729.80, 4729.83, 4729.86, 4730.25, 4730.48, 4730.53, 4731.055, 4731.15, 4731.155, 4731.22, 4731.24, 4731.241, 4731.281, 4737.045, 4758.01, 4758.02, 4758.06, 4758.16, 4758.20, 4758.21, 4758.23,

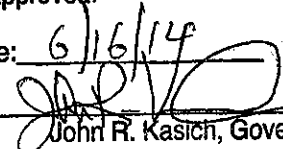
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John R. Kasich, Governor

4758.24, 4758.26, 4758.28, 4758.29, 4758.30, 4758.31,  
 4758.35, 4758.36, 4758.50, 4758.51, 4758.55, 4758.561,  
 4758.59, 4758.60, 4758.61, 4758.71, 4781.04, 4901.05,  
 4905.911, 4906.20, 4906.201, 4923.02, 5104.03, 5104.34,  
 5104.341, 5104.38, 5119.21, 5119.22, 5119.25, 5123.01,  
 5123.011, 5123.012, 5123.16, 5123.162, 5123.19,  
 5123.191, 5123.21, 5123.61, 5123.75, 5123.76, 5123.89,  
 5124.01, 5124.101, 5124.106, 5124.15, 5124.151,  
 5124.17, 5124.19, 5124.21, 5124.28, 5124.38, 5124.60,  
 5124.61, 5124.62, 5124.67, 5126.01, 5126.02, 5126.022,  
 5126.0219, 5126.041, 5126.046, 5126.051, 5126.08,  
 5126.21, 5126.25, 5126.42, 5126.43, 5126.45, 5139.05,  
 5139.34, 5139.36, 5139.41, 5153.21, 5153.42, 5164.34,  
 5165.10, 5165.106, 5165.15, 5165.23, 5165.25, 5165.65,  
 5165.68, 5513.01, 5531.10, 5533.051, 5703.052, 5703.21,  
 5705.10, 5709.12, 5709.17, 5709.40, 5713.012, 5727.111,  
 5739.05, 5739.09, 5747.02, 5747.025, and 5747.71; to  
 amend for the purpose of codifying and changing the  
 number of Section 323.280 of Am. Sub. H.B. 59 of the  
 130th General Assembly to section 5165.157 of the  
 Revised Code; to enact sections 5.077, 9.54, 9.911,  
 164.261, 173.381, 175.053, 193.01, 193.03, 193.05,  
 193.07, 193.09, 306.14, 307.678, 307.6910, 307.863,  
 340.033, 340.034, 340.20, 341.121, 2929.201, 3123.90,  
 3302.15, 3313.351, 3313.902, 3314.38, 3317.036,  
 3317.23, 3317.231, 3317.24, 3326.29, 3345.56, 3345.86,  
 3721.122, 4121.443, 4715.15, 4723.433, 4729.861,  
 4730.093, 4731.77, 4741.49, 4758.48, 4758.62, 4758.63,  
 4758.64, 5101.061, 5101.90, 5101.91, 5101.92, 5103.05,  
 5103.051, 5119.362, 5119.363, 5119.364, 5119.365,  
 5122.36, 5123.0420, 5139.12, 5139.45, and 5155.28; to  
 repeal sections 121.92, 3125.191, 3702.93, 4171.03,

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4171.04, 5124.63, 5124.64, and 5126.037 of the Revised Code; to amend Sections 207.10, 209.30, 221.10, 241.10, 245.10, 257.10, 257.20, 259.10, 259.210, 263.10, 263.40, 263.230, 263.240, 263.250, 263.270, 263.320, 263.325, 275.10, 282.10, 282.30, 285.10, 285.20, 301.10, 301.33, 301.40, 301.143, 327.10, 327.83, 333.10, 333.80, 340.10, 349.10, 359.10, 363.10, 365.10, 395.10, 403.10, 512.70, 512.80, and 751.10 of Am. Sub. H.B. 59 of the 130th General Assembly; to amend Sections 207.100, 207.250, 207.340, 207.440, 221.10, 223.10, 223.30, 223.40, 239.10, 253.330, 269.10, 509.80, and 701.50 of Am. H.B. 497 of the 130th General Assembly; to amend Section 9 of Am. Sub. S.B. 206 of the 130th General Assembly; and to repeal Section 747.40 of Am. Sub. H.B. 59 of the 130th General Assembly to make operating and other appropriations and to provide authorization and conditions for the operation of state programs.

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

SECTION 101.01. That sections 7.10, 7.16, 9.37, 9.482, 9.90, 9.91, 103.41, 103.63, 109.572, 109.5721, 118.27, 121.084, 122.12, 122.121, 122.861, 124.05, 124.32, 125.13, 125.18, 125.182, 126.21, 126.25, 133.06, 133.07, 149.311, 149.38, 153.56, 156.03, 163.15, 163.53, 163.54, 163.55, 164.26, 173.38, 173.391, 173.392, 173.47, 175.04, 175.05, 175.06, 191.01, 306.04, 307.982, 340.01, 340.02, 340.021, 340.03, 340.08, 340.09, 340.15, 341.12, 757.03, 757.04, 757.05, 757.06, 757.07, 757.08, 935.03, 935.12, 955.01, 955.05, 955.06, 1321.535, 1321.55, 1322.03, 1322.031, 1322.04, 1322.041, 1322.051, 1322.06, 1322.063, 1345.06, 1711.50, 1711.53, 1724.10, 1901.08, 2101.026, 2151.417, 2151.421, 2152.19, 2305.09, 2710.06, 2743.191, 2907.28, 2915.08, 2925.61, 2945.402, 3123.89, 3301.03, 3303.41, 3307.01, 3313.372, 3313.617, 3314.08, 3317.01, 3317.02, 3317.0217, 3318.36, 3358.03, 3517.20, 3701.132, 3701.34, 3701.74, 3701.83, 3702.511, 3702.52, 3702.526, 3702.59, 3702.71, 3702.74, 3702.75, 3702.91, 3702.95, 3721.02, 3730.09, 3735.31, 3737.02, 3745.71, 3772.02, JRK

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4121.02, 4141.01, 4141.06, 4141.09, 4141.11, 4141.131, 4141.20, 4141.25, 4141.29, 4141.35, 4301.07, 4303.021, 4503.44, 4511.191, 4715.14, 4715.30, 4715.302, 4717.10, 4723.28, 4723.486, 4723.487, 4725.092, 4725.16, 4725.19, 4729.12, 4729.51, 4729.54, 4729.541, 4729.65, 4729.80, 4729.83, 4729.86, 4730.25, 4730.48, 4730.53, 4731.055, 4731.15, 4731.155, 4731.22, 4731.24, 4731.241, 4731.281, 4737.045, 4758.01, 4758.02, 4758.06, 4758.16, 4758.20, 4758.21, 4758.23, 4758.24, 4758.26, 4758.28, 4758.29, 4758.30, 4758.31, 4758.35, 4758.36, 4758.50, 4758.51, 4758.55, 4758.561, 4758.59, 4758.60, 4758.61, 4758.71, 4781.04, 4901.05, 4905.911, 4906.20, 4906.201, 4923.02, 5104.03, 5104.34, 5104.341, 5104.38, 5119.21, 5119.22, 5119.25, 5123.01, 5123.011, 5123.012, 5123.16, 5123.162, 5123.19, 5123.191, 5123.21, 5123.61, 5123.75, 5123.76, 5123.89, 5124.01, 5124.101, 5124.106, 5124.15, 5124.151, 5124.17, 5124.19, 5124.21, 5124.28, 5124.38, 5124.60, 5124.61, 5124.62, 5124.67, 5126.01, 5126.02, 5126.022, 5126.0219, 5126.041, 5126.046, 5126.051, 5126.08, 5126.21, 5126.25, 5126.42, 5126.43, 5126.45, 5139.05, 5139.34, 5139.36, 5139.41, 5153.21, 5153.42, 5164.34, 5165.10, 5165.106, 5165.15, 5165.23, 5165.25, 5165.65, 5165.68, 5513.01, 5531.10, 5533.051, 5703.052, 5703.21, 5705.10, 5709.12, SRK 5709.17, 5709.40, 5713.012, 5727.111, 5739.05, 5739.09, 5747.02, SRK 5747.025, and 5747.71 be amended; Section 323.280 of Am. Sub. H.B. 59 of the 130th General Assembly be amended and codified as section 5165.157 of the Revised Code; and sections 5.077, 9.54, 9.911, 164.261, 173.381, 175.053, 193.01, 193.03, 193.05, 193.07, 193.09, 306.14, 307.678, 307.6910, 307.863, 340.033, 340.034, 340.20, 341.121, 2929.201, 3123.90, 3302.15, 3313.351, 3313.902, 3314.38, 3317.036, 3317.23, 3317.231, 3317.24, 3326.29, 3345.56, 3345.86, 3721.122, 4121.443, 4715.15, 4723.433, 4729.861, 4730.093, 4731.77, 4741.49, 4758.48, 4758.62, 4758.63, 4758.64, 5101.061, 5101.90, 5101.91, 5101.92, 5103.05, 5103.051, 5119.362, 5119.363, 5119.364, 5119.365, 5122.36, 5123.0420, 5139.12, 5139.45, and 5155.28 of the Revised Code be enacted to read as follows:

Sec. 5.077. The museum located on the grounds of the Ohio state reformatory, operated by the Mansfield reformatory preservation society, is the official state penal museum.

Sec. 7.10. For the publication of advertisements, notices, and proclamations, except those relating to proposed amendments to the Ohio Constitution, required to be published by a public officer of the state, a benevolent or other public institution, a trustee, assignee, executor, or administrator, or by or in any court of record, except when the rate is otherwise fixed by law, publishers of newspapers may charge and receive

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of the Revised Code. An individual enrolled under this division shall not be assigned to classes or settings with students who are younger than eighteen years of age.

(C)(1) For each joint vocational school district that enrolls individuals under division (B) of this section, the department of education annually shall certify the enrollment and attendance, on a full-time equivalency basis, of each individual reported by the district under division (B) of section 3317.036 of the Revised Code.

(2) For each individual enrolled in a joint vocational school district under division (B) of this section, the department annually shall pay to the district an amount equal to the following:

\$5,000 X the individual's enrollment on a full-time equivalency basis as certified under division (C)(1) of this section X the portion of the school year in which the individual is enrolled in the district expressed as a percentage

(D) If an individual enrolled in a joint vocational school district under division (B) of this section completes the requirements to earn a high school diploma, the joint vocational school district shall certify the completion of those requirements to the city, local, or exempted village school district in which the individual resides. Upon receiving certification under this division, the city, local, or exempted village school district in which the individual resides shall issue a high school diploma to the individual.

(E) A joint vocational school district that enrolls individuals under division (B) of this section shall be subject to the program administration standards adopted by the state board under section 3317.231 of the Revised Code, as applicable.

Sec. 3318.36. (A)(1) As used in this section:

(a) "Ohio school facilities commission," "classroom facilities," "school district," "school district board," "net bonded indebtedness," "required percentage of the basic project costs," "basic project cost," "valuation," and "percentile" have the same meanings as in section 3318.01 of the Revised Code.

(b) "Required level of indebtedness" means five per cent of the school district's valuation for the year preceding the year in which the commission and school district enter into an agreement under division (B) of this section, plus [two one-hundredths of one per cent multiplied by (the percentile in which the district ranks minus one)].

(c) "Local resources" means any moneys generated in any manner permitted for a school district board to raise the school district portion of a project undertaken with assistance under sections 3318.01 to 3318.20 of the

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Revised Code.

(d) "Tangible personal property phase-out impacted district" means a school district for which the taxable value of its tangible personal property certified under division (A)(2) of section 3317.021 of the Revised Code for tax year 2005, excluding the taxable value of public utility personal property, made up eighteen per cent or more of its total taxable value for tax year 2005 as certified under that section.

(2) For purposes of determining the required level of indebtedness, the required percentage of the basic project costs under division (C)(1) of this section, and priority for assistance under sections 3318.01 to 3318.20 of the Revised Code, the percentile ranking of a school district with which the commission has entered into an agreement under this section between the first day of July and the thirty-first day of August in each fiscal year is the percentile ranking calculated for that district for the immediately preceding fiscal year, and the percentile ranking of a school district with which the commission has entered into such agreement between the first day of September and the thirtieth day of June in each fiscal year is the percentile ranking calculated for that district for the current fiscal year. However, in the case of a tangible personal property phase-out impacted district, the district's priority for assistance under sections 3318.01 to 3318.20 of the Revised Code and its portion of the basic project cost under those sections shall be determined in the manner prescribed, respectively, in divisions (B)(3)(b) and (E)(1)(b) of this section.

(B)(1) There is hereby established the school building assistance expedited local partnership program. Under the program, the Ohio school facilities commission may enter into an agreement with the board of any school district under which the board may proceed with the new construction or major repairs of a part of the district's classroom facilities needs, as determined under sections 3318.01 to 3318.20 of the Revised Code, through the expenditure of local resources prior to the school district's eligibility for state assistance under those sections, and may apply that expenditure toward meeting the school district's portion of the basic project cost of the total of the district's classroom facilities needs, as recalculated under division (E) of this section, when the district becomes eligible for state assistance under sections 3318.01 to 3318.20 or section 3318.364 of the Revised Code. Any school district that is reasonably expected to receive assistance under sections 3318.01 to 3318.20 of the Revised Code within two fiscal years from the date the school district adopts its resolution under division (B) of this section shall not be eligible to participate in the program established under this section.

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(2) To participate in the program, a school district board shall first adopt a resolution certifying to the commission the board's intent to participate in the program.

The resolution shall specify the approximate date that the board intends to seek elector approval of any bond or tax measures or to apply other local resources to use to pay the cost of classroom facilities to be constructed under this section. The resolution may specify the application of local resources or elector-approved bond or tax measures after the resolution is adopted by the board, and in such case the board may proceed with a discrete portion of its project under this section as soon as the commission and the controlling board have approved the basic project cost of the district's classroom facilities needs as specified in division (D) of this section. The board shall submit its resolution to the commission not later than ten days after the date the resolution is adopted by the board.

The commission shall not consider any resolution that is submitted pursuant to division (B)(2) of this section, as amended by this amendment, sooner than September 14, 2000.

(3) For purposes of determining when a district that enters into an agreement under this section becomes eligible for assistance under sections 3318.01 to 3318.20 of the Revised Code or priority for assistance under section 3318.364 of the Revised Code, the commission shall use one of the following as applicable:

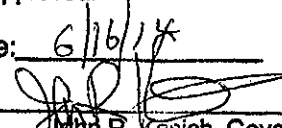
(a) Except for a tangible personal property phase-out impacted district, the district's percentile ranking determined at the time the district entered into the agreement under this section, as prescribed by division (A)(2) of this section;

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(b) For a tangible personal property phase-out impacted district, the lesser of (i) the district's percentile ranking determined at the time the district entered into the agreement under this section, as prescribed by division (A)(2) of this section, or (ii) the district's current percentile ranking under section 3318.011 of the Revised Code.

(4) Any project under this section shall comply with section 3318.03 of the Revised Code and with any specifications for plans and materials for classroom facilities adopted by the commission under section 3318.04 of the Revised Code.

(5) If a school district that enters into an agreement under this section has not begun a project applying local resources as provided for under that agreement at the time the district is notified by the commission that it is eligible to receive state assistance under sections 3318.01 to 3318.20 of the Revised Code, all assessment and agreement documents entered into under

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this section are void.

(6) Only construction of or repairs to classroom facilities that have been approved by the commission and have been therefore included as part of a district's basic project cost qualify for application of local resources under this section.

(C) Based on the results of on-site visits and assessment, the commission shall determine the basic project cost of the school district's classroom facilities needs. The commission shall determine the school district's portion of such basic project cost, which shall be the greater of:

(1) The required percentage of the basic project costs, determined based on the school district's percentile ranking;

(2) An amount necessary to raise the school district's net bonded indebtedness, as of the fiscal year the commission and the school district enter into the agreement under division (B) of this section, to within five thousand dollars of the required level of indebtedness.

(D)(1) When the commission determines the basic project cost of the classroom facilities needs of a school district and the school district's portion of that basic project cost under division (C) of this section, the project shall be conditionally approved. Such conditional approval shall be submitted to the controlling board for approval thereof. The controlling board shall forthwith approve or reject the commission's determination, conditional approval, and the amount of the state's portion of the basic project cost; however, no state funds shall be encumbered under this section. Upon approval by the controlling board, the school district board may identify a discrete part of its classroom facilities needs, which shall include only new construction of or additions or major repairs to a particular building, to address with local resources. Upon identifying a part of the school district's basic project cost to address with local resources, the school district board may allocate any available school district moneys to pay the cost of that identified part, including the proceeds of an issuance of bonds if approved by the electors of the school district.

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All local resources utilized under this division shall first be deposited in the project construction account required under section 3318.08 of the Revised Code.

(2) Unless the school district board exercises its option under division (D)(3) of this section, for a school district to qualify for participation in the program authorized under this section, one of the following conditions shall be satisfied:

(a) The electors of the school district by a majority vote shall approve the levy of taxes outside the ten-mill limitation for a period of twenty-three

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years at the rate of not less than one-half mill for each dollar of valuation to be used to pay the cost of maintaining the classroom facilities included in the basic project cost as determined by the commission. The form of the ballot to be used to submit the question whether to approve the tax required under this division to the electors of the school district shall be the form for an additional levy of taxes prescribed in section 3318.361 of the Revised Code, which may be combined in a single ballot question with the questions prescribed under section 5705.218 of the Revised Code.

(b) As authorized under division (C) of section 3318.05 of the Revised Code, the school district board shall earmark from the proceeds of a permanent improvement tax levied under section 5705.21 of the Revised Code, an amount equivalent to the additional tax otherwise required under division (D)(2)(a) of this section for the maintenance of the classroom facilities included in the basic project cost as determined by the commission.

(c) As authorized under section 3318.051 of the Revised Code, the school district board shall, if approved by the commission, annually transfer into the maintenance fund required under section 3318.05 of the Revised Code the amount prescribed in section 3318.051 of the Revised Code in lieu of the tax otherwise required under division (D)(2)(a) of this section for the maintenance of the classroom facilities included in the basic project cost as determined by the commission.

(d) If the school district board has rescinded the agreement to make transfers under section 3318.051 of the Revised Code, as provided under division (F) of that section, the electors of the school district, in accordance with section 3318.063 of the Revised Code, first shall approve the levy of taxes outside the ten-mill limitation for the period specified in that section at a rate of not less than one-half mill for each dollar of valuation.

(e) The school district board shall apply the proceeds of a tax to leverage bonds as authorized under section 3318.052 of the Revised Code or dedicate a local donated contribution in the manner described in division (B) of section 3318.084 of the Revised Code in an amount equivalent to the additional tax otherwise required under division (D)(2)(a) of this section for the maintenance of the classroom facilities included in the basic project cost as determined by the commission.

(3) A school district board may opt to delay taking any of the actions described in division (D)(2) of this section until the school district becomes eligible for state assistance under sections 3318.01 to 3318.20 of the Revised Code. In order to exercise this option, the board shall certify to the commission a resolution indicating the board's intent to do so prior to entering into an agreement under division (B) of this section.

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(4) If pursuant to division (D)(3) of this section a district board opts to delay levying an additional tax until the district becomes eligible for state assistance, it shall submit the question of levying that tax to the district electors as follows:

(a) In accordance with section 3318.06 of the Revised Code if it will also be necessary pursuant to division (E) of this section to submit a proposal for approval of a bond issue;

(b) In accordance with section 3318.361 of the Revised Code if it is not necessary to also submit a proposal for approval of a bond issue pursuant to division (E) of this section.

(5) No state assistance under sections 3318.01 to 3318.20 of the Revised Code shall be released until a school district board that adopts and certifies a resolution under division (D) of this section also demonstrates to the satisfaction of the commission compliance with the provisions of division (D)(2) of this section.

Any amount required for maintenance under division (D)(2) of this section shall be deposited into a separate fund as specified in division (B) of section 3318.05 of the Revised Code.

(E)(1) If the school district becomes eligible for state assistance under sections 3318.01 to 3318.20 of the Revised Code based on its percentile ranking under division (B)(3) of this section or is offered assistance under section 3318.364 of the Revised Code, the commission shall conduct a new assessment of the school district's classroom facilities needs and shall recalculate the basic project cost based on this new assessment. The basic project cost recalculated under this division shall include the amount of expenditures made by the school district board under division (D)(1) of this section. The commission shall then recalculate the school district's portion of the new basic project cost, which shall be one of the following as applicable:

(a) Except for a tangible personal property phase-out impacted district, the percentage of the original basic project cost assigned to the school district as its portion under division (C) of this section;

(b) For a tangible personal property phase-out impacted district, the lesser of (i) the percentage of the original basic project cost assigned to the school district as its portion under division (C) of this section, or (ii) the percentage of the new basic project cost determined under section 3318.032 of the Revised Code using the district's current percentile ranking under section 3318.011 of the Revised Code. The

The commission shall deduct the expenditure of school district moneys made under division (D)(1) of this section from the school district's portion

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of the basic project cost as recalculated under this division. If the amount of school district resources applied by the school district board to the school district's portion of the basic project cost under this section is less than the total amount of such portion as recalculated under this division, the school district board by a majority vote of all of its members shall, if it desires to seek state assistance under sections 3318.01 to 3318.20 of the Revised Code, adopt a resolution as specified in section 3318.06 of the Revised Code to submit to the electors of the school district the question of approval of a bond issue in order to pay any additional amount of school district portion required for state assistance. Any tax levy approved under division (D) of this section satisfies the requirements to levy the additional tax under section 3318.06 of the Revised Code.

(2) If the amount of school district resources applied by the school district board to the school district's portion of the basic project cost under this section is more than the total amount of such portion as recalculated under ~~this division (E)(1) of this section~~, within one year after the school district's portion is so recalculated ~~under division (E)(1) of this section~~ the commission may grant to the school district the difference between the two calculated portions, but at no time shall the commission expend any state funds on a project in an amount greater than the state's portion of the basic project cost as recalculated under ~~this division (E)(1) of this section~~.

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Any reimbursement under this division shall be only for local resources the school district has applied toward construction cost expenditures for the classroom facilities approved by the commission, which shall not include any financing costs associated with that construction.

The school district board shall use any moneys reimbursed to the district under this division to pay off any debt service the district owes for classroom facilities constructed under its project under this section before such moneys are applied to any other purpose. However, the district board first may deposit moneys reimbursed under this division into the district's general fund or a permanent improvement fund to replace local resources the district withdrew from those funds, as long as, and to the extent that, those local resources were used by the district for constructing classroom facilities included in the district's basic project cost.

(3) A tangible personal property phase-out impacted district shall receive credit under division (E) of this section for the expenditure of local resources pursuant to any prior agreement authorized by this section, notwithstanding any recalculation of its average taxable value.

Sec. 3326.29. A STEM school established under this chapter may submit to the superintendent of public administration a request for a waiver

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any other reason overpaid, that are due under section 1509.50 of the Revised Code shall be paid from the fund. However, refunds for taxes levied under section 5739.101 of the Revised Code shall not be paid from the tax refund fund, but shall be paid as provided in section 5739.104 of the Revised Code.

(B)(1) Upon certification by the tax commissioner to the treasurer of state of a tax refund, a wireless 9-1-1 charge refund, or another amount refunded, or by the superintendent of insurance of a domestic or foreign insurance tax refund, the treasurer of state shall place the amount certified to the credit of the fund. The certified amount transferred shall be derived from the receipts of the same tax, fee, wireless 9-1-1 charge, or other amount from which the refund arose.

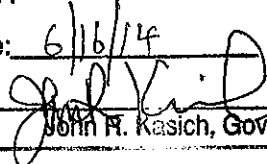
(2) When a refund is for a tax, fee, wireless 9-1-1 charge, or other amount that is not levied by the state or that was illegally or erroneously distributed to a taxing jurisdiction, the tax commissioner shall recover the amount of that refund from the next distribution of that tax, fee, wireless 9-1-1 charge, or other amount that otherwise would be made to the taxing jurisdiction. If the amount to be recovered would exceed twenty-five per cent of the next distribution of that tax, fee, wireless 9-1-1 charge, or other amount, the commissioner may spread the recovery over more than one future distribution, taking into account the amount to be recovered and the amount of the anticipated future distributions. In no event may the commissioner spread the recovery over a period to exceed ~~twenty-four~~ thirty-six months.

Sec. 5703.21. (A) Except as provided in divisions (B) and (C) of this section, no agent of the department of taxation, except in the agent's report to the department or when called on to testify in any court or proceeding, shall divulge any information acquired by the agent as to the transactions, property, or business of any person while acting or claiming to act under orders of the department. Whoever violates this provision shall thereafter be disqualified from acting as an officer or employee or in any other capacity under appointment or employment of the department.

(B)(1) For purposes of an audit pursuant to section 117.15 of the Revised Code, or an audit of the department pursuant to Chapter 117. of the Revised Code, or an audit, pursuant to that chapter, the objective of which is to express an opinion on a financial report or statement prepared or issued pursuant to division (A)(7) or (9) of section 126.21 of the Revised Code, the officers and employees of the auditor of state charged with conducting the audit shall have access to and the right to examine any state tax returns and state tax return information in the possession of the department to the extent that the access and examination are necessary for purposes of the audit. Any

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information acquired as the result of that access and examination shall not be divulged for any purpose other than as required for the audit or unless the officers and employees are required to testify in a court or proceeding under compulsion of legal process. Whoever violates this provision shall thereafter be disqualified from acting as an officer or employee or in any other capacity under appointment or employment of the auditor of state.

(2) For purposes of an internal audit pursuant to section 126.45 of the Revised Code, the officers and employees of the office of internal audit in the office of budget and management charged with directing the internal audit shall have access to and the right to examine any state tax returns and state tax return information in the possession of the department to the extent that the access and examination are necessary for purposes of the internal audit. Any information acquired as the result of that access and examination shall not be divulged for any purpose other than as required for the internal audit or unless the officers and employees are required to testify in a court or proceeding under compulsion of legal process. Whoever violates this provision shall thereafter be disqualified from acting as an officer or employee or in any other capacity under appointment or employment of the office of internal audit.

(3) As provided by section 6103(d)(2) of the Internal Revenue Code, any federal tax returns or federal tax information that the department has acquired from the internal revenue service, through federal and state statutory authority, may be disclosed to the auditor of state or the office of internal audit solely for purposes of an audit of the department.

(4) For purposes of Chapter 3739. of the Revised Code, an agent of the department of taxation may share information with the division of state fire marshal that the agent finds during the course of an investigation.

(C) Division (A) of this section does not prohibit any of the following:

(1) Divulging information contained in applications, complaints, and related documents filed with the department under section 5715.27 of the Revised Code or in applications filed with the department under section 5715.39 of the Revised Code;

(2) Providing information to the office of child support within the department of job and family services pursuant to section 3125.43 of the Revised Code;

(3) Disclosing to the motor vehicle repair board any information in the possession of the department that is necessary for the board to verify the existence of an applicant's valid vendor's license and current state tax identification number under section 4775.07 of the Revised Code;

(4) Providing information to the administrator of workers' compensation

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pursuant to sections 4123.271 and 4123.591 of the Revised Code;

(5) Providing to the attorney general information the department obtains under division (J) of section 1346.01 of the Revised Code;

(6) Permitting properly authorized officers, employees, or agents of a municipal corporation from inspecting reports or information pursuant to rules adopted under section 5745.16 of the Revised Code;

(7) Providing information regarding the name, account number, or business address of a holder of a vendor's license issued pursuant to section 5739.17 of the Revised Code, a holder of a direct payment permit issued pursuant to section 5739.031 of the Revised Code, or a seller having a use tax account maintained pursuant to section 5741.17 of the Revised Code, or information regarding the active or inactive status of a vendor's license, direct payment permit, or seller's use tax account;

(8) Releasing invoices or invoice information furnished under section 4301.433 of the Revised Code pursuant to that section;

(9) Providing to a county auditor notices or documents concerning or affecting the taxable value of property in the county auditor's county. Unless authorized by law to disclose documents so provided, the county auditor shall not disclose such documents;

(10) Providing to a county auditor sales or use tax return or audit information under section 333.06 of the Revised Code;

(11) Subject to section 4301.441 of the Revised Code, disclosing to the appropriate state agency information in the possession of the department of taxation that is necessary to verify a permit holder's gallonage or noncompliance with taxes levied under Chapter 4301. or 4305. of the Revised Code;

(12) Disclosing to the department of natural resources information in the possession of the department of taxation that is necessary for the department of taxation to verify the taxpayer's compliance with section 5749.02 of the Revised Code or to allow the department of natural resources to enforce Chapter 1509. of the Revised Code;

(13) Disclosing to the department of job and family services, industrial commission, and bureau of workers' compensation information in the possession of the department of taxation solely for the purpose of identifying employers that misclassify employees as independent contractors or that fail to properly report and pay employer tax liabilities. The department of taxation shall disclose only such information that is necessary to verify employer compliance with law administered by those agencies.

(14) Disclosing to the Ohio casino control commission information in the possession of the department of taxation that is necessary to verify a

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casino operator's compliance with section 5747.063 or 5753.02 of the Revised Code and sections related thereto;

(15) Disclosing to the state lottery commission information in the possession of the department of taxation that is necessary to verify a lottery sales agent's compliance with section 5747.064 of the Revised Code;

(16) Providing to a board of county commissioners any sales or use tax return or audit information necessary to verify vendors' compliance with any taxes levied by the county under Chapter 5739. or 5741. of the Revised Code.

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Sec. 5705.10. (A) All revenue derived from the general levy for current expense within the ten-mill limitation, from any general levy for current expense authorized by vote in excess of the ten-mill limitation, and from sources other than the general property tax, unless its use for a particular purpose is prescribed by law, shall be paid into the general fund.

(B) All revenue derived from general or special levies for debt charges, whether within or in excess of the ten-mill limitation, which is levied for the debt charges on serial bonds, notes, or certificates of indebtedness having a life less than five years, shall be paid into the bond retirement fund; and all such revenue which is levied for the debt charges on all other bonds, notes, or certificates of indebtedness shall be paid into the sinking fund.


(C) All revenue derived from a special levy shall be credited to a special fund for the purpose for which the levy was made.

(D) Except as otherwise provided by resolution adopted pursuant to section 3315.01 of the Revised Code, all revenue derived from a source other than the general property tax and which the law prescribes shall be used for a particular purpose, shall be paid into a special fund for such purpose. Except as otherwise provided by resolution adopted pursuant to section 3315.01 of the Revised Code or as otherwise provided by section 3315.40 of the Revised Code, all revenue derived from a source other than the general property tax, for which the law does not prescribe use for a particular purpose, including interest earned on the principal of any special fund, regardless of the source or purpose of the principal, shall be paid into the general fund.

(E) All proceeds from the sale of public obligations or fractionalized interests in public obligations as defined in section 133.01 of the Revised Code, except premium and accrued interest, shall be paid into a special fund for the purpose of such issue, and any interest and other income earned on money in such special fund may be used for the purposes for which the indebtedness was authorized or may be credited to the general fund or other fund or account as the taxing authority authorizes and used for the purposes

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487 of the 129th general assembly, September 10, 2012.

(2) The tax commissioner, beginning two years after the effective date of the enactment of this section by H.B. 487 of the 129th general assembly, September 10, 2012, shall not approve any contract entered into by the auditor under division (E) of section 5713.01 of the Revised Code, with a person to do all or any part of the work necessary to the performance of the auditor's duties as assessor unless that person designates an officer or employee of that person, with the appropriate credentials, to act as a qualified project manager.

(3) The tax commissioner, beginning two years after the effective date of the enactment of this section by H.B. 487 of the 129th general assembly, September 10, 2012, shall not include any person that has not designated an officer or employee, with the appropriate credentials, to act as a qualified project manager on a list generated by the commissioner for either of the following purposes:

(a) To assist county auditors in selecting a person to do all or any part of the work necessary to the performance of the auditor's duties as assessor of all real property under section 5713.01 of the Revised Code;

(b) To assist the commissioner in the consideration of whether to approve or disapprove the auditor's application requesting authority to employ an appraisal firm or individual appraiser.

(C) The superintendent of real estate and professional licensing shall adopt reasonable rules in accordance with Chapter 119, of the Revised Code necessary for the implementation of this section, including rules establishing both of the following:

(1) The form and manner by which persons may apply to the superintendent to offer a thirty-hour course or continuing education course as described in division (A)(2) of this section;

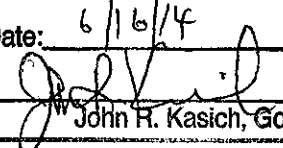
(2) Standards to be used by the superintendent in approving a thirty-hour course or continuing education course described in division (A)(2) of this section.

Sec. 5727.111. The taxable property of each public utility, except a railroad company, and of each interexchange telecommunications company shall be assessed at the following percentages of true value:

(A) In the case of a rural electric company, fifty per cent in the case of its taxable transmission and distribution property and its energy conversion equipment, and twenty-five per cent for all its other taxable property;

(B) In the case of a telephone or telegraph company, twenty-five per cent for taxable property first subject to taxation in this state for tax year 1995 or thereafter for tax years before tax year 2007, and pursuant to

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division (H) of section 5711.22 of the Revised Code for tax year 2007 and thereafter, and the following for all other taxable property:

(1) For tax years prior to 2005, eighty-eight per cent;

(2) For tax year 2005, sixty-seven per cent;

(3) For tax year 2006, forty-six per cent;

(4) For tax year 2007 and thereafter, pursuant to division (H) of section 5711.22 of the Revised Code.

(C) Twenty-five per cent in the case of a natural gas company.

(D) Eighty-eight per cent in the case of a pipe-line, ~~water works,~~ or heating company;

(E)(1) For tax year 2005, eighty-eight per cent in the case of the taxable transmission and distribution property of an electric company, and twenty-five per cent for all its other taxable property;

(2) For tax year 2006 and each tax year thereafter, in the case of an electric company, eighty-five per cent in the case of its taxable transmission and distribution property and its energy conversion equipment, and twenty-four per cent for all its other taxable property.

(F)(1) Twenty-five per cent in the case of an interexchange telecommunications company for tax years before tax year 2007;

(2) Pursuant to division (H) of section 5711.22 of the Revised Code for tax year 2007 and thereafter.

(G) Twenty-five per cent in the case of a water transportation company;

(H) For tax year 2011 and each tax year thereafter in the case of an energy company, twenty-four per cent in the case of its taxable production equipment, and eighty-five per cent for all its other taxable property.

(I) In the case of a water-works company, twenty-five per cent for taxable property first subject to taxation in this state for tax year 2014 or thereafter, and eighty-eight per cent for all its other taxable property.

Sec. 5739.05. (A) The tax commissioner shall enforce and administer sections 5739.01 to 5739.31 of the Revised Code, which are hereby declared to be sections which the commissioner is required to administer within the meaning of sections 5703.17 to 5703.37, 5703.39, 5703.41, and 5703.45 of the Revised Code. The commissioner may adopt and promulgate, in accordance with sections 119.01 to 119.13 of the Revised Code, such rules as the commissioner deems necessary to administer sections 5739.01 to 5739.31 of the Revised Code.

(B) Upon application, the commissioner may authorize a vendor to pay on a predetermined basis the tax levied by or pursuant to section 5739.02, 5739.021, 5739.023, or 5739.026 of the Revised Code upon sales of things produced or distributed or services provided by such vendor, and the

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dollars, the credit authorized by this section shall not exceed fifty per cent of the amount of tax otherwise due under section 5747.02 of the Revised Code after deducting any other nonrefundable credits that precede the credit allowed under this section in the order prescribed by section 5747.98 of the Revised Code except for the joint filing credit authorized under division (G) of section 5747.05 of the Revised Code. In all other cases, the credit authorized by this section shall not exceed the amount of tax otherwise due under section 5747.02 of the Revised Code after deducting any other nonrefundable credits that precede the credit allowed under this section in the order prescribed by section 5747.98 of the Revised Code.

The credit shall be claimed in the order prescribed by section 5747.98 of the Revised Code.

SECTION 101.02. That existing sections 7.10, 7.16, 9.37, 9.482, 9.90, 9.91, 103.41, 103.63, 109.572, 109.5721, 118.27, 121.084, 122.12, 122.121, 122.861, 124.05, 124.32, 125.13, 125.18, 125.182, 126.21, 126.25, 133.06, 133.07, 149.311, 149.38, 153.56, 156.03, 163.15, 163.53, 163.54, 163.55, 164.26, 173.38, 173.391, 173.392, 173.47, 175.04, 175.05, 175.06, 191.01, 306.04, 307.982, 340.01, 340.02, 340.021, 340.03, 340.08, 340.09, 340.15, 341.12, 757.03, 757.04, 757.05, 757.06, 757.07, 757.08, 935.03, 935.12, 955.01, 955.05, 955.06, 1321.535, 1321.55, 1322.03, 1322.031, 1322.04, 1322.041, 1322.051, 1322.06, 1322.063, 1345.06, 1711.50, 1711.53, 1724.10, 1901.08, 2101.026, 2151.417, 2151.421, 2152.19, 2305.09, 2710.06, 2743.191, 2907.28, 2915.08, 2925.61, 2945.402, 3123.89, 3301.03, 3303.41, 3307.01, 3313.372, 3313.617, 3314.08, 3317.01, 3317.02, 3317.0217, 3318.36, 3358.03, 3517.20, 3701.132, 3701.34, 3701.74, 3701.83, 3702.511, 3702.52, 3702.526, 3702.59, 3702.71, 3702.74, 3702.75, 3702.91, 3702.95, 3721.02, 3730.09, 3735.31, 3737.02, 3745.71, 3772.02, 4121.02, 4141.01, 4141.06, 4141.09, 4141.11, 4141.131, 4141.20, 4141.25, 4141.29, 4141.35, 4301.07, 4303.021, 4503.44, 4511.191, 4715.14, 4715.30, 4715.302, 4717.10, 4723.28, 4723.486, 4723.487, 4725.092, 4725.16, 4725.19, 4729.12, 4729.51, 4729.54, 4729.541, 4729.65, 4729.80, 4729.83, 4729.86, 4730.25, 4730.48, 4730.53, 4731.055, 4731.15, 4731.155, 4731.22, 4731.24, 4731.241, 4731.281, 4737.045, 4758.01, 4758.02, 4758.06, 4758.16, 4758.20, 4758.21, 4758.23, 4758.24, 4758.26, 4758.28, 4758.29, 4758.30, 4758.31, 4758.35, 4758.36, 4758.50, 4758.51, 4758.55, 4758.561, 4758.59, 4758.60, 4758.61, 4758.71, 4781.04, 4901.05, 4905.911, 4906.20, 4906.201, 4923.02, 5104.03, 5104.34, 5104.341, 5104.38, 5119.21, 5119.22, 5119.25, 5123.01, 5123.011, 5123.012, 5123.16, 5123.162, 5123.19, 5123.191, 5123.21, 5123.61, 5123.75, 5123.76, 5123.89, 5124.01, 5124.101,

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5124.106, 5124.15, 5124.151, 5124.17, 5124.19, 5124.21, 5124.28, 5124.38, 5124.60, 5124.61, 5124.62, 5124.67, 5126.01, 5126.02, 5126.022, 5126.0219, 5126.041, 5126.046, 5126.051, 5126.08, 5126.21, 5126.25, 5126.42, 5126.43, 5126.45, 5139.05, 5139.34, 5139.36, 5139.41, 5153.21, 5153.42, 5164.34, 5165.10, 5165.106, 5165.15, 5165.23, 5165.25, 5165.65, 5165.68, 5513.01, 5531.10, 5533.051, 5703.052, 5703.21 5705.10, 5709.12, 5709.17, 5709.40, 5713.012, 5727.111, 5739.05, 5739.09, 5747.02, 5747.025, and 5747.71 of the Revised Code are hereby repealed. That existing Section 323.280 of Am. Sub. H.B. 59 of the 130th General Assembly is hereby repealed. JRK  
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SECTION 105.01. That sections 121.92, 3125.191, 3702.93, 4171.03, 4171.04, 5124.63, 5124.64, and 5126.037 of the Revised Code are hereby repealed.

SECTION 503.10. APPROPRIATIONS RELATED TO GRANT RECONCILIATION AND CLOSE-OUT

If, pursuant to the reconciliation and close-out process for a grant received by a state agency, an amount is identified as both unspent and requiring remittance to the grantor, the director of the agency may request the Director of Budget and Management to authorize additional expenditures to return the unspent cash to the grantor. Upon approval of the Director of Budget and Management, the additional amounts are hereby appropriated.

SECTION 503.20. (A) As used in this section, "participating private party" means any person or private entity that is allowed to request a criminal records check pursuant to division (A)(2) or (3) of section 109.572 of the Revised Code.

(B) In addition to the authority granted by section 109.5721 of the Revised Code, the Superintendent of the Bureau of Criminal Identification and Investigation may operate the retained applicant fingerprint database established by that section and take any other actions the Superintendent determines is necessary in response to requests made by a participating private party pursuant to division (A)(2) or (3) of section 109.572 of the Revised Code.

(C) In connection with a request made pursuant to division (A)(2) or (3) of section 109.572 of the Revised Code, a participating private party may

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