

As Reported by the Senate Ways and Means Committee

130th General Assembly

Regular Session

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Sub. H. B. No. 494

Representative Schuring

Cosponsors: Representatives Hagan, C., Slesnick, Slaby, Amstutz, Landis, Barborak, Blair, Boose, Brown, Burkley, Damschroder, Grossman, Hackett, Hill, Maag, Young, Adams, R., Hottinger, Williams, Rogers, Adams, J., Anielski, Antonio, Beck, Blessing, Green, Huffman, Johnson, McClain, Milkovich, Patterson, Romanchuk, Ruhl, Scherer, Sheehy, Terhar, Thompson

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A B I L L

To amend sections 133.01, 715.70, 715.71, 715.74, 1
4301.80, 4303.181, 4504.08, 4504.09, 5747.24, 2
5747.331, and 5751.52, to enact sections 4504.22 3
and 5595.01 to 5595.13 of the Revised Code, to 4
amend Section 363.487 of Am. Sub. H.B. 59 of the 5
130th General Assembly, and to amend Section 6
363.10 of Am. Sub. H.B. 59 of the 130th General 7
Assembly, as subsequently amended, to authorize 8
counties to undertake regional transportation 9
improvement projects funded by the issuance of 10
securities and by revenue pledges from the state 11
and political subdivisions and taxing districts 12
located within the cooperating counties, to 13
increase the amount of time a person may spend in 14
Ohio before being presumed to be a resident for 15
state income tax purposes, to authorize taxpayers 16
eligible to claim a tax credit for qualified 17
research and development loan payments to claim 18

the credit, retroactive to taxable years beginning 19
in 2008, against the income tax, to authorize 20
municipal corporations and townships to create a 21
community entertainment district as part of a 22
joint economic development district contract, and 23
to make an appropriation. 24

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

Section 1. That sections 133.01, 715.70, 715.71, 715.74, 25
4301.80, 4303.181, 4504.08, 4504.09, 5747.24, 5747.331, and 26
5751.52 be amended and sections 4504.22, 5595.01, 5595.02, 27
5595.03, 5595.04, 5595.05, 5595.06, 5595.07, 5595.08, 5595.09, 28
5595.10, 5595.11, 5595.12, and 5595.13 of the Revised Code be 29
enacted to read as follows: 30

Sec. 133.01. As used in this chapter, in sections 9.95, 9.96, 31
and 2151.655 of the Revised Code, in other sections of the Revised 32
Code that make reference to this chapter unless the context does 33
not permit, and in related proceedings, unless otherwise expressly 34
provided: 35

(A) "Acquisition" as applied to real or personal property 36
includes, among other forms of acquisition, acquisition by 37
exercise of a purchase option, and acquisition of interests in 38
property, including, without limitation, easements and 39
rights-of-way, and leasehold and other lease interests initially 40
extending or extendable for a period of at least sixty months. 41

(B) "Anticipatory securities" means securities, including 42
notes, issued in anticipation of the issuance of other securities. 43

(C) "Board of elections" means the county board of elections 44
of the county in which the subdivision is located. If the 45
subdivision is located in more than one county, "board of 46

elections" means the county board of elections of the county that 47
contains the largest portion of the population of the subdivision 48
or that otherwise has jurisdiction in practice over and 49
customarily handles election matters relating to the subdivision. 50

(D) "Bond retirement fund" means the bond retirement fund 51
provided for in section 5705.09 of the Revised Code, and also 52
means a sinking fund or any other special fund, regardless of the 53
name applied to it, established by or pursuant to law or the 54
proceedings for the payment of debt charges. Provision may be made 55
in the applicable proceedings for the establishment in a bond 56
retirement fund of separate accounts relating to debt charges on 57
particular securities, or on securities payable from the same or 58
common sources, and for the application of moneys in those 59
accounts only to specified debt charges on specified securities or 60
categories of securities. Subject to law and any provisions in the 61
applicable proceedings, moneys in a bond retirement fund or 62
separate account in a bond retirement fund may be transferred to 63
other funds and accounts. 64

(E) "Capitalized interest" means all or a portion of the 65
interest payable on securities from their date to a date stated or 66
provided for in the applicable legislation, which interest is to 67
be paid from the proceeds of the securities. 68

(F) "Chapter 133. securities" means securities authorized by 69
or issued pursuant to or in accordance with this chapter. 70

(G) "County auditor" means the county auditor of the county 71
in which the subdivision is located. If the subdivision is located 72
in more than one county, "county auditor" means the county auditor 73
of the county that contains the highest amount of the tax 74
valuation of the subdivision or that otherwise has jurisdiction in 75
practice over and customarily handles property tax matters 76
relating to the subdivision. In the case of a county that has 77
adopted a charter, "county auditor" means the officer who 78

generally has the duties and functions provided in the Revised Code for a county auditor.

(H) "Credit enhancement facilities" means letters of credit, lines of credit, stand-by, contingent, or firm securities purchase agreements, insurance, or surety arrangements, guarantees, and other arrangements that provide for direct or contingent payment of debt charges, for security or additional security in the event of nonpayment or default in respect of securities, or for making payment of debt charges to and at the option and on demand of securities holders or at the option of the issuer or upon certain conditions occurring under put or similar arrangements, or for otherwise supporting the credit or liquidity of the securities, and includes credit, reimbursement, marketing, remarketing, indexing, carrying, interest rate hedge, and subrogation agreements, and other agreements and arrangements for payment and reimbursement of the person providing the credit enhancement facility and the security for that payment and reimbursement.

(I) "Current operating expenses" or "current expenses" means the lawful expenditures of a subdivision, except those for permanent improvements and for payments of debt charges of the subdivision.

(J) "Debt charges" means the principal, including any mandatory sinking fund deposits and mandatory redemption payments, interest, and any redemption premium, payable on securities as those payments come due and are payable. The use of "debt charges" for this purpose does not imply that any particular securities constitute debt within the meaning of the Ohio Constitution or other laws.

(K) "Financing costs" means all costs and expenses relating to the authorization, including any required election, issuance, sale, delivery, authentication, deposit, custody, clearing, registration, transfer, exchange, fractionalization, replacement,

payment, and servicing of securities, including, without 111
limitation, costs and expenses for or relating to publication and 112
printing, postage, delivery, preliminary and final official 113
statements, offering circulars, and informational statements, 114
travel and transportation, underwriters, placement agents, 115
investment bankers, paying agents, registrars, authenticating 116
agents, remarketing agents, custodians, clearing agencies or 117
corporations, securities depositories, financial advisory 118
services, certifications, audits, federal or state regulatory 119
agencies, accounting and computation services, legal services and 120
obtaining approving legal opinions and other legal opinions, 121
credit ratings, redemption premiums, and credit enhancement 122
facilities. Financing costs may be paid from any moneys available 123
for the purpose, including, unless otherwise provided in the 124
proceedings, from the proceeds of the securities to which they 125
relate and, as to future financing costs, from the same sources 126
from which debt charges on the securities are paid and as though 127
debt charges. 128

(L) "Fiscal officer" means the following, or, in the case of 129
absence or vacancy in the office, a deputy or assistant authorized 130
by law or charter to act in the place of the named officer, or if 131
there is no such authorization then the deputy or assistant 132
authorized by legislation to act in the place of the named officer 133
for purposes of this chapter, in the case of the following 134
subdivisions: 135

(1) A county, the county auditor; 136

(2) A municipal corporation, the city auditor or village 137
clerk or clerk-treasurer, or the officer who, by virtue of a 138
charter, has the duties and functions provided in the Revised Code 139
for the city auditor or village clerk or clerk-treasurer; 140

(3) A school district, the treasurer of the board of 141
education; 142

(4) A regional water and sewer district, the secretary of the board of trustees;	143 144
(5) A joint township hospital district, the treasurer of the district;	145 146
(6) A joint ambulance district, the clerk of the board of trustees;	147 148
(7) A joint recreation district, the person designated pursuant to section 755.15 of the Revised Code;	149 150
(8) A detention facility district or a district organized under section 2151.65 of the Revised Code or a combined district organized under sections 2152.41 and 2151.65 of the Revised Code, the county auditor of the county designated by law to act as the auditor of the district;	151 152 153 154 155
(9) A township, a fire district organized under division (C) of section 505.37 of the Revised Code, or a township police district, the fiscal officer of the township;	156 157 158
(10) A joint fire district, the clerk of the board of trustees of that district;	159 160
(11) A regional or county library district, the person responsible for the financial affairs of that district;	161 162
(12) A joint solid waste management district, the fiscal officer appointed by the board of directors of the district under section 343.01 of the Revised Code;	163 164 165
(13) A joint emergency medical services district, the person appointed as fiscal officer pursuant to division (D) of section 307.053 of the Revised Code;	166 167 168
(14) A fire and ambulance district, the person appointed as fiscal officer under division (B) of section 505.375 of the Revised Code;	169 170 171
(15) A subdivision described in division (MM)(19) of this	172

section, the officer who is designated by law as or performs the	173
functions of its chief fiscal officer;	174
(16) A joint police district, the treasurer of the district;	175
(17) A lake facilities authority, the fiscal officer	176
designated under section 353.02 of the Revised Code;	177
<u>(18) A regional transportation improvement project, the</u>	178
<u>county auditor designated under section 5595.10 of the Revised</u>	179
<u>Code.</u>	180
(M) "Fiscal year" has the same meaning as in section 9.34 of	181
the Revised Code.	182
(N) "Fractionalized interests in public obligations" means	183
participations, certificates of participation, shares, or other	184
instruments or agreements, separate from the public obligations	185
themselves, evidencing ownership of interests in public	186
obligations or of rights to receive payments of, or on account of,	187
principal or interest or their equivalents payable by or on behalf	188
of an obligor pursuant to public obligations.	189
(O) "Fully registered securities" means securities in	190
certificated or uncertificated form, registered as to both	191
principal and interest in the name of the owner.	192
(P) "Fund" means to provide for the payment of debt charges	193
and expenses related to that payment at or prior to retirement by	194
purchase, call for redemption, payment at maturity, or otherwise.	195
(Q) "General obligation" means securities to the payment of	196
debt charges on which the full faith and credit and the general	197
property taxing power, including taxes within the tax limitation	198
if available to the subdivision, of the subdivision are pledged.	199
(R) "Interest" or "interest equivalent" means those payments	200
or portions of payments, however denominated, that constitute or	201
represent consideration for forbearing the collection of money, or	202

for deferring the receipt of payment of money to a future time.	203
(S) "Internal Revenue Code" means the "Internal Revenue Code of 1986," 100 Stat. 2085, 26 U.S.C.A. 1 et seq., as amended, and includes any laws of the United States providing for application of that code.	204 205 206 207
(T) "Issuer" means any public issuer and any nonprofit corporation authorized to issue securities for or on behalf of any public issuer.	208 209 210
(U) "Legislation" means an ordinance or resolution passed by a majority affirmative vote of the then members of the taxing authority unless a different vote is required by charter provisions governing the passage of the particular legislation by the taxing authority.	211 212 213 214 215
(V) "Mandatory sinking fund redemption requirements" means amounts required by proceedings to be deposited in a bond retirement fund for the purpose of paying in any year or fiscal year by mandatory redemption prior to stated maturity the principal of securities that is due and payable, except for mandatory prior redemption requirements as provided in those proceedings, in a subsequent year or fiscal year.	216 217 218 219 220 221 222
(W) "Mandatory sinking fund requirements" means amounts required by proceedings to be deposited in a year or fiscal year in a bond retirement fund for the purpose of paying the principal of securities that is due and payable in a subsequent year or fiscal year.	223 224 225 226 227
(X) "Net indebtedness" has the same meaning as in division (A) of section 133.04 of the Revised Code.	228 229
(Y) "Obligor," in the case of securities or fractionalized interests in public obligations issued by another person the debt charges or their equivalents on which are payable from payments made by a public issuer, means that public issuer.	230 231 232 233

(Z) "One purpose" relating to permanent improvements means	234
any one permanent improvement or group or category of permanent	235
improvements for the same utility, enterprise, system, or project,	236
development or redevelopment project, or for or devoted to the	237
same general purpose, function, or use or for which	238
self-supporting securities, based on the same or different sources	239
of revenues, may be issued or for which special assessments may be	240
levied by a single ordinance or resolution. "One purpose"	241
includes, but is not limited to, in any case any off-street	242
parking facilities relating to another permanent improvement, and:	243
(1) Any number of roads, highways, streets, bridges,	244
sidewalks, and viaducts;	245
(2) Any number of off-street parking facilities;	246
(3) In the case of a county, any number of permanent	247
improvements for courthouse, jail, county offices, and other	248
county buildings, and related facilities;	249
(4) In the case of a school district, any number of	250
facilities and buildings for school district purposes, and related	251
facilities.	252
(AA) "Outstanding," referring to securities, means securities	253
that have been issued, delivered, and paid for, except any of the	254
following:	255
(1) Securities canceled upon surrender, exchange, or	256
transfer, or upon payment or redemption;	257
(2) Securities in replacement of which or in exchange for	258
which other securities have been issued;	259
(3) Securities for the payment, or redemption or purchase for	260
cancellation prior to maturity, of which sufficient moneys or	261
investments, in accordance with the applicable legislation or	262
other proceedings or any applicable law, by mandatory sinking fund	263

redemption requirements, mandatory sinking fund requirements, or 264
otherwise, have been deposited, and credited for the purpose in a 265
bond retirement fund or with a trustee or paying or escrow agent, 266
whether at or prior to their maturity or redemption, and, in the 267
case of securities to be redeemed prior to their stated maturity, 268
notice of redemption has been given or satisfactory arrangements 269
have been made for giving notice of that redemption, or waiver of 270
that notice by or on behalf of the affected security holders has 271
been filed with the subdivision or its agent for the purpose. 272

(BB) "Paying agent" means the one or more banks, trust 273
companies, or other financial institutions or qualified persons, 274
including an appropriate office or officer of the subdivision, 275
designated as a paying agent or place of payment of debt charges 276
on the particular securities. 277

(CC) "Permanent improvement" or "improvement" means any 278
property, asset, or improvement certified by the fiscal officer, 279
which certification is conclusive, as having an estimated life or 280
period of usefulness of five years or more, and includes, but is 281
not limited to, real estate, buildings, and personal property and 282
interests in real estate, buildings, and personal property, 283
equipment, furnishings, and site improvements, and reconstruction, 284
rehabilitation, renovation, installation, improvement, 285
enlargement, and extension of property, assets, or improvements so 286
certified as having an estimated life or period of usefulness of 287
five years or more. The acquisition of all the stock ownership of 288
a corporation is the acquisition of a permanent improvement to the 289
extent that the value of that stock is represented by permanent 290
improvements. A permanent improvement for parking, highway, road, 291
and street purposes includes resurfacing, but does not include 292
ordinary repair. 293

(DD) "Person" has the same meaning as in section 1.59 of the 294
Revised Code and also includes any federal, state, interstate, 295

regional, or local governmental agency, any subdivision, and any 296
combination of those persons. 297

(EE) "Proceedings" means the legislation, certifications, 298
notices, orders, sale proceedings, trust agreement or indenture, 299
mortgage, lease, lease-purchase agreement, assignment, credit 300
enhancement facility agreements, and other agreements, 301
instruments, and documents, as amended and supplemented, and any 302
election proceedings, authorizing, or providing for the terms and 303
conditions applicable to, or providing for the security or sale or 304
award of, public obligations, and includes the provisions set 305
forth or incorporated in those public obligations and proceedings. 306

(FF) "Public issuer" means any of the following that is 307
authorized by law to issue securities or enter into public 308
obligations: 309

(1) The state, including an agency, commission, officer, 310
institution, board, authority, or other instrumentality of the 311
state; 312

(2) A taxing authority, subdivision, district, or other local 313
public or governmental entity, and any combination or consortium, 314
or public division, district, commission, authority, department, 315
board, officer, or institution, thereof; 316

(3) Any other body corporate and politic, or other public 317
entity. 318

(GG) "Public obligations" means both of the following: 319

(1) Securities; 320

(2) Obligations of a public issuer to make payments under 321
installment sale, lease, lease purchase, or similar agreements, 322
which obligations may bear interest or interest equivalent. 323

(HH) "Refund" means to fund and retire outstanding 324
securities, including advance refunding with or without payment or 325

redemption prior to maturity. 326

(II) "Register" means the books kept and maintained by the 327
registrar for registration, exchange, and transfer of registered 328
securities. 329

(JJ) "Registrar" means the person responsible for keeping the 330
register for the particular registered securities, designated by 331
or pursuant to the proceedings. 332

(KK) "Securities" means bonds, notes, certificates of 333
indebtedness, commercial paper, and other instruments in writing, 334
including, unless the context does not admit, anticipatory 335
securities, issued by an issuer to evidence its obligation to 336
repay money borrowed, or to pay interest, by, or to pay at any 337
future time other money obligations of, the issuer of the 338
securities, but not including public obligations described in 339
division (GG)(2) of this section. 340

(LL) "Self-supporting securities" means securities or 341
portions of securities issued for the purpose of paying costs of 342
permanent improvements to the extent that receipts of the 343
subdivision, other than the proceeds of taxes levied by that 344
subdivision, derived from or with respect to the improvements or 345
the operation of the improvements being financed, or the 346
enterprise, system, project, or category of improvements of which 347
the improvements being financed are part, are estimated by the 348
fiscal officer to be sufficient to pay the current expenses of 349
that operation or of those improvements or enterprise, system, 350
project, or categories of improvements and the debt charges 351
payable from those receipts on securities issued for the purpose. 352
Until such time as the improvements or increases in rates and 353
charges have been in operation or effect for a period of at least 354
six months, the receipts therefrom, for purposes of this 355
definition, shall be those estimated by the fiscal officer, except 356
that those receipts may include, without limitation, payments made 357

and to be made to the subdivision under leases or agreements in 358
effect at the time the estimate is made. In the case of an 359
operation, improvements, or enterprise, system, project, or 360
category of improvements without at least a six-month history of 361
receipts, the estimate of receipts by the fiscal officer, other 362
than those to be derived under leases and agreements then in 363
effect, shall be confirmed by the taxing authority. 364

(MM) "Subdivision" means any of the following: 365

(1) A county, including a county that has adopted a charter 366
under Article X, Ohio Constitution; 367

(2) A municipal corporation, including a municipal 368
corporation that has adopted a charter under Article XVIII, Ohio 369
Constitution; 370

(3) A school district; 371

(4) A regional water and sewer district organized under 372
Chapter 6119. of the Revised Code; 373

(5) A joint township hospital district organized under 374
section 513.07 of the Revised Code; 375

(6) A joint ambulance district organized under section 505.71 376
of the Revised Code; 377

(7) A joint recreation district organized under division (C) 378
of section 755.14 of the Revised Code; 379

(8) A detention facility district organized under section 380
2152.41, a district organized under section 2151.65, or a combined 381
district organized under sections 2152.41 and 2151.65 of the 382
Revised Code; 383

(9) A township police district organized under section 505.48 384
of the Revised Code; 385

(10) A township; 386

(11) A joint fire district organized under section 505.371 of the Revised Code;	387 388
(12) A county library district created under section 3375.19 or a regional library district created under section 3375.28 of the Revised Code;	389 390 391
(13) A joint solid waste management district organized under section 343.01 or 343.012 of the Revised Code;	392 393
(14) A joint emergency medical services district organized under section 307.052 of the Revised Code;	394 395
(15) A fire and ambulance district organized under section 505.375 of the Revised Code;	396 397
(16) A fire district organized under division (C) of section 505.37 of the Revised Code;	398 399
(17) A joint police district organized under section 505.482 of the Revised Code;	400 401
(18) A lake facilities authority created under Chapter 353. of the Revised Code;	402 403
(19) <u>A regional transportation improvement project created under Chapter 5595. of the Revised Code;</u>	404 405
<u>(20)</u> Any other political subdivision or taxing district or other local public body or agency authorized by this chapter or other laws to issue Chapter 133. securities.	406 407 408
(NN) "Taxing authority" means in the case of the following subdivisions:	409 410
(1) A county, a county library district, or a regional library district, the board or boards of county commissioners, or other legislative authority of a county that has adopted a charter under Article X, Ohio Constitution, but with respect to such a library district acting solely as agent for the board of trustees of that district;	411 412 413 414 415 416

(2) A municipal corporation, the legislative authority;	417
(3) A school district, the board of education;	418
(4) A regional water and sewer district, a joint ambulance district, a joint recreation district, a fire and ambulance district, or a joint fire district, the board of trustees of the district;	419 420 421 422
(5) A joint township hospital district, the joint township hospital board;	423 424
(6) A detention facility district or a district organized under section 2151.65 of the Revised Code, a combined district organized under sections 2152.41 and 2151.65 of the Revised Code, or a joint emergency medical services district, the joint board of county commissioners;	425 426 427 428 429
(7) A township, a fire district organized under division (C) of section 505.37 of the Revised Code, or a township police district, the board of township trustees;	430 431 432
(8) A joint solid waste management district organized under section 343.01 or 343.012 of the Revised Code, the board of directors of the district;	433 434 435
(9) A subdivision described in division (MM)(19) of this section, the legislative or governing body or official;	436 437
(10) A joint police district, the joint police district board;	438 439
(11) A lake facilities authority, the board of directors;	440
<u>(12) A regional transportation improvement project, the governing board.</u>	441 442
(OO) "Tax limitation" means the "ten-mill limitation" as defined in section 5705.02 of the Revised Code without diminution by reason of section 5705.313 of the Revised Code or otherwise, or, in the case of a municipal corporation or county with a	443 444 445 446

different charter limitation on property taxes levied to pay debt 447
charges on unvoted securities, that charter limitation. Those 448
limitations shall be respectively referred to as the "ten-mill 449
limitation" and the "charter tax limitation." 450

(PP) "Tax valuation" means the aggregate of the valuations of 451
property subject to ad valorem property taxation by the 452
subdivision on the real property, personal property, and public 453
utility property tax lists and duplicates most recently certified 454
for collection, and shall be calculated without deductions of the 455
valuations of otherwise taxable property exempt in whole or in 456
part from taxation by reason of exemptions of certain amounts of 457
taxable value under division (C) of section 5709.01, tax 458
reductions under section 323.152 of the Revised Code, or similar 459
laws now or in the future in effect. 460

For purposes of section 133.06 of the Revised Code, "tax 461
valuation" shall not include the valuation of tangible personal 462
property used in business, telephone or telegraph property, 463
interexchange telecommunications company property, or personal 464
property owned or leased by a railroad company and used in 465
railroad operations listed under or described in section 5711.22, 466
division (B) or (F) of section 5727.111, or section 5727.12 of the 467
Revised Code. 468

(QQ) "Year" means the calendar year. 469

(RR) "Administrative agent," "agent," "commercial paper," 470
"floating rate interest structure," "indexing agent," "interest 471
rate hedge," "interest rate period," "put arrangement," and 472
"remarketing agent" have the same meanings as in section 9.98 of 473
the Revised Code. 474

(SS) "Sales tax supported" means obligations to the payment 475
of debt charges on which an additional sales tax or additional 476
sales taxes have been pledged by the taxing authority of a county 477

pursuant to section 133.081 of the Revised Code. 478

Sec. 715.70. (A) This section and section 715.71 of the 479
Revised Code apply only to: 480

(1) Municipal corporations and townships within a county that 481
has adopted a charter under Sections 3 and 4 of Article X, Ohio 482
Constitution; 483

(2) Municipal corporations and townships that have created a 484
joint economic development district comprised entirely of real 485
property owned by a municipal corporation at the time the district 486
was created under this section. The real property owned by the 487
municipal corporation shall include an airport owned by the 488
municipal corporation and located entirely beyond the municipal 489
corporation's corporate boundary. 490

(3) Municipal corporations or townships that are part of or 491
contiguous to a transportation improvement district created under 492
Chapter 5540. of the Revised Code and that have created a joint 493
economic development district under this section or section 715.71 494
of the Revised Code prior to November 15, 1995; 495

(4) Municipal corporations that have previously entered into 496
a contract creating a joint economic development district pursuant 497
to division (A)(2) of this section, even if the territory to be 498
included in the district does not meet the requirements of that 499
division. 500

(B)(1) One or more municipal corporations and one or more 501
townships may enter into a contract approved by the legislative 502
authority of each contracting party pursuant to which they create 503
as a joint economic development district an area or areas for the 504
purpose of facilitating economic development to create or preserve 505
jobs and employment opportunities and to improve the economic 506
welfare of the people in the state and in the area of the 507

contracting parties. A municipal corporation described in division 508
(A)(4) of this section may enter into a contract with other 509
municipal corporations and townships to create a new joint 510
economic development district. In a district that includes a 511
municipal corporation described in division (A)(4) of this 512
section, the territory of each of the contracting parties shall be 513
contiguous to the territory of at least one other contracting 514
party, or contiguous to the territory of a township or municipal 515
corporation that is contiguous to another contracting party, even 516
if the intervening township or municipal corporation is not a 517
contracting party. The area or areas of land to be included in the 518
district shall not include any parcel of land owned in fee by a 519
municipal corporation or a township or parcel of land that is 520
leased to a municipal corporation or a township, unless the 521
municipal corporation or township is a party to the contract or 522
unless the municipal corporation or township has given its consent 523
to have its parcel of land included in the district by the 524
adoption of a resolution. As used in this division, "parcel of 525
land" means any parcel of land owned by a municipal corporation or 526
a township for at least a six-month period within a five-year 527
period prior to the creation of a district, but "parcel of land" 528
does not include streets or public ways and sewer, water, and 529
other utility lines whether owned in fee or otherwise. 530

The district created shall be located within the territory of 531
one or more of the participating parties and may consist of all or 532
a portion of such territory. The boundaries of the district shall 533
be described in the contract or in an addendum to the contract. 534

(2) Prior to the public hearing to be held pursuant to 535
division (D)(2) of this section, the participating parties shall 536
give a copy of the proposed contract to each municipal corporation 537
located within one-quarter mile of the proposed joint economic 538
development district and not otherwise a party to the contract, 539

and afford the municipal corporation the reasonable opportunity, 540
for a period of thirty days following receipt of the proposed 541
contract, to make comments and suggestions to the participating 542
parties regarding elements contained in the proposed contract. 543

(3) The district shall not exceed two thousand acres in area. 544
The territory of the district shall not completely surround 545
territory that is not included within the boundaries of the 546
district. 547

(4) Sections 503.07 to 503.12 of the Revised Code do not 548
apply to territory included within a district created pursuant to 549
this section as long as the contract creating the district is in 550
effect, unless the legislative authority of each municipal 551
corporation and the board of township trustees of each township 552
included in the district consent, by ordinance or resolution, to 553
the application of those sections of the Revised Code. 554

(5) Upon the execution of the contract creating the district 555
by the parties to the contract, a participating municipal 556
corporation or township included within the district shall file a 557
copy of the fully executed contract with the county recorder of 558
each county within which a party to the contract is located, in 559
the miscellaneous records of the county. No annexation proceeding 560
pursuant to Chapter 709. of the Revised Code that proposes the 561
annexation to, merger, or consolidation with a municipal 562
corporation of any unincorporated territory within the district 563
shall be commenced for a period of three years after the contract 564
is filed with the county recorder of each county within which a 565
party to the contract is located unless each board of township 566
trustees whose territory is included, in whole or part, within the 567
district and the territory proposed to be annexed, merged, or 568
consolidated adopts a resolution consenting to the commencement of 569
the proceeding and a copy of the resolution is filed with the 570
legislative authority of each county within which a party to the 571

contract is located or unless the contract is terminated during 572
this period. 573

The contract entered into between the municipal corporations 574
and townships pursuant to this section may provide for the 575
prohibition of any annexation by the participating municipal 576
corporations of any unincorporated territory within the district 577
beyond the three-year mandatory prohibition of any annexation 578
provided for in division (B)(5) of this section. 579

(C)(1) After the legislative authority of a municipal 580
corporation and the board of township trustees have adopted an 581
ordinance and resolution approving a contract to create a joint 582
economic development district pursuant to this section, and after 583
a contract has been signed, the municipal corporations and 584
townships shall jointly file a petition with the legislative 585
authority of each county within which a party to the contract is 586
located. 587

(a) The petition shall contain all of the following: 588

(i) A statement that the area or areas of the district is not 589
greater than two thousand acres and is located within the 590
territory of one or more of the contracting parties; 591

(ii) A brief summary of the services to be provided by each 592
party to the contract or a reference to the portion of the 593
contract describing those services; 594

(iii) A description of the area or areas to be designated as 595
the district; 596

(iv) The signature of a representative of each of the 597
contracting parties. 598

(b) The following documents shall be filed with the petition: 599

(i) A signed copy of the contract, together with copies of 600
district maps and plans related to or part of the contract; 601

(ii) A certified copy of the ordinances and resolutions of 602
the contracting parties approving the contract; 603

(iii) A certificate from each of the contracting parties 604
indicating that the public hearings required by division (D)(2) of 605
this section have been held, the date of the hearings, and 606
evidence of publication of the notice of the hearings; 607

(iv) One or more signed statements of persons who are owners 608
of property located in whole or in part within the area to be 609
designated as the district, requesting that the property be 610
included within the district, provided that those statements shall 611
represent a majority of the persons owning property located in 612
whole or in part within the district and persons owning a majority 613
of the acreage located within the district. A signature may be 614
withdrawn by the signer up to but not after the time of the public 615
hearing required by division (D)(2) of this section. 616

(2) The legislative authority of each county within which a 617
party to the contract is located shall adopt a resolution 618
approving the petition for the creation of the district if the 619
petition and other documents have been filed in accordance with 620
the requirements of division (C)(1) of this section. If the 621
petition and other documents do not substantially meet the 622
requirements of that division, the legislative authority of any 623
county within which a party to the contract is located may adopt a 624
resolution disapproving the petition for the creation of the 625
district. The legislative authority of each county within which a 626
party to the contract is located shall adopt a resolution 627
approving or disapproving the petition within thirty days after 628
the petition was filed. If the legislative authority of each such 629
county does not adopt the resolution within the thirty-day period, 630
the petition shall be deemed approved and the contract shall go 631
into effect immediately after that approval or at such other time 632
as the contract specifies. 633

(D)(1) The contract creating the district shall set forth or 634
provide for the amount or nature of the contribution of each 635
municipal corporation and township to the development and 636
operation of the district and may provide for the sharing of the 637
costs of the operation of and improvements for the district. The 638
contributions may be in any form to which the contracting 639
municipal corporations and townships agree and may include but are 640
not limited to the provision of services, money, real or personal 641
property, facilities, or equipment. The contract may provide for 642
the contracting parties to share revenue from taxes levied on 643
property by one or more of the contracting parties if those 644
revenues may lawfully be applied to that purpose under the 645
legislation by which those taxes are levied. The contract shall 646
provide for new, expanded, or additional services, facilities, or 647
improvements, including expanded or additional capacity for or 648
other enhancement of existing services, facilities, or 649
improvements, provided that those services, facilities, or 650
improvements, or expanded or additional capacity for or 651
enhancement of existing services, facilities, or improvements, 652
required herein have been provided within the two-year period 653
prior to the execution of the contract. 654

(2) Before the legislative authority of a municipal 655
corporation or a board of township trustees passes any ordinance 656
or resolution approving a contract to create a joint economic 657
development district pursuant to this section, the legislative 658
authority of the municipal corporation and the board of township 659
trustees shall each hold a public hearing concerning the joint 660
economic development district contract and shall provide thirty 661
days' public notice of the time and place of the public hearing in 662
a newspaper of general circulation in the municipal corporation 663
and the township. The board of township trustees may provide 664
additional notice to township residents in accordance with section 665
9.03 of the Revised Code, and any additional notice shall include 666

the public hearing announcement; a summary of the terms of the 667
contract; a statement that the entire text of the contract and 668
district maps and plans are on file for public examination in the 669
office of the township fiscal officer; and information pertaining 670
to any tax changes that will or may occur as a result of the 671
contract. 672

During the thirty-day period prior to the public hearing, a 673
copy of the text of the contract together with copies of district 674
maps and plans related to or part of the contract shall be on 675
file, for public examination, in the offices of the clerk of the 676
legislative authority of the municipal corporation and of the 677
township fiscal officer. The public hearing provided for in 678
division (D)(2) of this section shall allow for public comment and 679
recommendations from the public on the proposed contract. The 680
contracting parties may include in the contract any of those 681
recommendations prior to the approval of the contract. 682

(3) Any resolution of the board of township trustees that 683
approves a contract that creates a joint economic development 684
district pursuant to this section shall be subject to a referendum 685
of the electors of the township. When a referendum petition, 686
signed by ten per cent of the number of electors in the township 687
who voted for the office of governor at the most recent general 688
election for the office of governor, is presented to the board of 689
township trustees within thirty days after the board of township 690
trustees adopted the resolution, ordering that the resolution be 691
submitted to the electors of the township for their approval or 692
rejection, the board of township trustees shall, after ten days 693
and not later than four p.m. of the ninetieth day before the 694
election, certify the text of the resolution to the board of 695
elections. The board of elections shall submit the resolution to 696
the electors of the township for their approval or rejection at 697
the next general, primary, or special election occurring 698

subsequent to ninety days after the certifying of the petition to 699
the board of elections. 700

(4) Upon the creation of a district under this section or 701
section 715.71 of the Revised Code, one of the contracting parties 702
shall file a copy of the following with the director of 703
development: 704

(a) The petition and other documents described in division 705
(C)(1) of this section, if the district is created under this 706
section; 707

(b) The documents described in division (D) of section 715.71 708
of the Revised Code, if the district is created under this 709
section. 710

(E) The district created by the contract shall be governed by 711
a board of directors that shall be established by or pursuant to 712
the contract. The board is a public body for the purposes of 713
section 121.22 of the Revised Code. The provisions of Chapter 714
2744. of the Revised Code apply to the board and the district. The 715
members of the board shall be appointed as provided in the 716
contract from among the elected members of the legislative 717
authorities and the elected chief executive officers of the 718
contracting parties, provided that there shall be at least two 719
members appointed from each of the contracting parties. 720

(F) The contract shall enumerate the specific powers, duties, 721
and functions of the board of directors of a district, and the 722
contract shall provide for the determination of procedures that 723
are to govern the board of directors. The contract may grant to 724
the board the power to adopt a resolution to levy an income tax 725
within the district. The income tax shall be used for the purposes 726
of the district and for the purposes of the contracting municipal 727
corporations and townships pursuant to the contract. The income 728
tax may be levied in the district based on income earned by 729

persons working or residing within the district and based on the 730
net profits of businesses located in the district. The income tax 731
shall follow the provisions of Chapter 718. of the Revised Code, 732
except that a vote shall be required by the electors residing in 733
the district to approve the rate of income tax. If no electors 734
reside within the district, then division (F)(4) of this section 735
applies. The rate of the income tax shall be no higher than the 736
highest rate being levied by a municipal corporation that is a 737
party to the contract. 738

(1) Within one hundred eighty days after the first meeting of 739
the board of directors, the board may levy an income tax, provided 740
that the rate of the income tax is first submitted to and approved 741
by the electors of the district at the succeeding regular or 742
primary election, or a special election called by the board, 743
occurring subsequent to ninety days after a certified copy of the 744
resolution levying the income tax and calling for the election is 745
filed with the board of elections. If the voters approve the levy 746
of the income tax, the income tax shall be in force for the full 747
period of the contract establishing the district. Any increase in 748
the rate of an income tax that was first levied within one hundred 749
eighty days after the first meeting of the board of directors 750
shall be approved by a vote of the electors of the district, shall 751
be in force for the remaining period of the contract establishing 752
the district, and shall not be subject to division (F)(2) of this 753
section. 754

(2) Any resolution of the board of directors levying an 755
income tax that is adopted subsequent to one hundred eighty days 756
after the first meeting of the board of directors shall be subject 757
to a referendum as provided in division (F)(2) of this section. 758
Any resolution of the board of directors levying an income tax 759
that is adopted subsequent to one hundred eighty days after the 760
first meeting of the board of directors shall be subject to an 761

initiative proceeding to amend or repeal the resolution levying 762
the income tax as provided in division (F)(2) of this section. 763
When a referendum petition, signed by ten per cent of the number 764
of electors in the district who voted for the office of governor 765
at the most recent general election for the office of governor, is 766
filed with the county auditor of each county within which a party 767
to the contract is located within thirty days after the resolution 768
is adopted by the board or when an initiative petition, signed by 769
ten per cent of the number of electors in the district who voted 770
for the office of governor at the most recent general election for 771
the office of governor, is filed with the county auditor of each 772
such county ordering that a resolution to amend or repeal a prior 773
resolution levying an income tax be submitted to the electors 774
within the district for their approval or rejection, the county 775
auditor of each such county, after ten days and not later than 776
four p.m. of the ninetieth day before the election, shall certify 777
the text of the resolution to the board of elections of that 778
county. The county auditor of each such county shall retain the 779
petition. The board of elections shall submit the resolution to 780
such electors, for their approval or rejection, at the next 781
general, primary, or special election occurring subsequent to 782
ninety days after the certifying of such petition to the board of 783
elections. 784

(3) Whenever a district is located in the territory of more 785
than one contracting party, a majority vote of the electors, if 786
any, in each of the several portions of the territory of the 787
contracting parties constituting the district approving the levy 788
of the tax is required before it may be imposed pursuant to this 789
division. 790

(4) If there are no electors residing in the district, no 791
election for the approval or rejection of an income tax shall be 792
held pursuant to this section, provided that where no electors 793

reside in the district, the maximum rate of the income tax that 794
may be levied shall not exceed one per cent. 795

(5) The board of directors of a district levying an income 796
tax shall enter into an agreement with one of the municipal 797
corporations that is a party to the contract to administer, 798
collect, and enforce the income tax on behalf of the district. The 799
resolution levying the income tax shall provide the same credits, 800
if any, to residents of the district for income taxes paid to 801
other such districts or municipal corporations where the residents 802
work, as credits provided to residents of the municipal 803
corporation administering the income tax. 804

(6)(a) The board shall publish or post public notice within 805
the district of any resolution adopted levying an income tax in 806
the same manner required of municipal corporations under sections 807
731.21 and 731.25 of the Revised Code. 808

(b) Except as otherwise specified by this division, any 809
referendum or initiative proceeding within a district shall be 810
conducted in the same manner as is required for such proceedings 811
within a municipal corporation pursuant to sections 731.28 to 812
731.40 of the Revised Code. 813

(G) Membership on the board of directors does not constitute 814
the holding of a public office or employment within the meaning of 815
any section of the Revised Code or any charter provision 816
prohibiting the holding of other public office or employment, and 817
shall not constitute an interest, either direct or indirect, in a 818
contract or expenditure of money by any municipal corporation, 819
township, county, or other political subdivision with which the 820
member may be connected. No member of a board of directors shall 821
be disqualified from holding any public office or employment, nor 822
shall such member forfeit or be disqualified from holding any such 823
office or employment, by reason of the member's membership on the 824
board of directors, notwithstanding any law or charter provision 825

to the contrary. 826

(H) The powers and authorizations granted pursuant to this 827
section or section 715.71 of the Revised Code are in addition to 828
and not in derogation of all other powers granted to municipal 829
corporations and townships pursuant to law. When exercising a 830
power or performing a function or duty under a contract authorized 831
pursuant to this section or section 715.71 of the Revised Code, a 832
municipal corporation may exercise all of the powers of a 833
municipal corporation, and may perform all the functions and 834
duties of a municipal corporation, within the district, pursuant 835
to and to the extent consistent with the contract. When exercising 836
a power or performing a function or duty under a contract 837
authorized pursuant to this section or section 715.71 of the 838
Revised Code, a township may exercise all of the powers of a 839
township, and may perform all the functions and duties of a 840
township, within the district, pursuant to and to the extent 841
consistent with the contract. The district board of directors has 842
no powers except those specifically set forth in the contract as 843
agreed to by the participating parties. No political subdivision 844
shall authorize or grant any tax exemption pursuant to Chapter 845
1728. or section 3735.67, 5709.62, 5709.63, or 5709.632 of the 846
Revised Code on any property located within the district without 847
the consent of the contracting parties. The prohibition for any 848
tax exemption pursuant to this division shall not apply to any 849
exemption filed, pending, or approved, or for which an agreement 850
has been entered into, before the effective date of the contract 851
entered into by the parties. 852

(I) Municipal corporations and townships may enter into 853
binding agreements pursuant to a contract authorized under this 854
section or section 715.71 of the Revised Code with respect to the 855
substance and administration of zoning and other land use 856
regulations, building codes, public permanent improvements, and 857

other regulatory and proprietary matters that are determined, 858
pursuant to the contract, to be for a public purpose and to be 859
desirable with respect to the operation of the district or to 860
facilitate new or expanded economic development in the state or 861
the district, provided that no contract shall exempt the territory 862
within the district from the procedures and processes of land use 863
regulation applicable pursuant to municipal corporation, township, 864
and county regulations, including but not limited to procedures 865
and processes concerning zoning. 866

(J) A contract creating a joint economic development district 867
under this section or section 715.71 of the Revised Code may 868
designate property as a community entertainment district or may be 869
amended to designate property as a community entertainment 870
district as prescribed in division (D) of section 4301.80 of the 871
Revised Code. A joint economic development district contract or 872
amendment designating a community entertainment district shall 873
include all information and documentation described in divisions 874
(B)(1) through (6) of section 4301.80 of the Revised Code. The 875
public notice required under division (D)(2) of this section and 876
division (C) of section 715.71 of the Revised Code shall specify 877
that the contract designates a community entertainment district 878
and describe the location of that district. Except as provided in 879
division (F) of section 4301.80 of the Revised Code, an area 880
designated as a community entertainment district under a joint 881
economic development district contract shall not lose its 882
designation even if the contract is canceled or terminated. 883

(K) A contract entered into pursuant to this section or 884
section 715.71 of the Revised Code may be amended and it may be 885
renewed, canceled, or terminated as provided in or pursuant to the 886
contract. The contract may be amended to add property owned by one 887
of the contracting parties to the district, or may be amended to 888
delete property from the district whether or not one of the 889

contracting parties owns the deleted property. The contract shall 890
continue in existence throughout its term and shall be binding on 891
the contracting parties and on any entities succeeding to such 892
parties, whether by annexation, merger, or otherwise. The income 893
tax levied by the board pursuant to this section or section 715.71 894
of the Revised Code shall apply in the entire district throughout 895
the term of the contract, notwithstanding that all or a portion of 896
the district becomes subject to annexation, merger, or 897
incorporation. No township or municipal corporation is divested of 898
its rights or obligations under the contract because of 899
annexation, merger, or succession of interests. 900

~~(K)~~(L) After the creation of a joint economic development 901
district described in division (A)(2) of this section, a municipal 902
corporation that is a contracting party may cease to own property 903
included in the district, but such property shall continue to be 904
included in the district and subject to the terms of the contract. 905

Sec. 715.71. (A) This section provides alternative procedures 906
and requirements to those set forth in section 715.70 of the 907
Revised Code for creating and operating a joint economic 908
development district. Divisions (B), (C), (D)(1) to (3), and (F) 909
of section 715.70 of the Revised Code do not apply to a joint 910
economic development district established under this section. 911
However, divisions (A), (D)(4), (E), (G), (H), (I), (J), ~~and (K)~~ and (L) 912
and (L) of section 715.70 of the Revised Code do apply to a 913
district established under this section. 914

(B) One or more municipal corporations and one or more 915
townships may enter into a contract approved by the legislative 916
authority of each contracting party pursuant to which they create 917
as a joint economic development district one or more areas for the 918
purpose of facilitating economic development to create or preserve 919
jobs and employment opportunities and to improve the economic 920

welfare of the people in this state and in the area of the 921
contracting parties. The district created shall be located within 922
the territory of one or more of the contracting parties and may 923
consist of all or a portion of that territory. The boundaries of 924
the district shall be described in the contract or in an addendum 925
to the contract. The area or areas of land to be included in the 926
district shall not include any parcel of land owned in fee by or 927
leased to a municipal corporation or township, unless the 928
municipal corporation or township is a party to the contract or 929
has given its consent to have its parcel of land included in the 930
district by the adoption of a resolution. As used in this 931
division, "parcel of land" has the same meaning as in division (B) 932
of section 715.70 of the Revised Code. 933

(C) Before the legislative authority of a municipal 934
corporation or a board of township trustees adopts an ordinance or 935
resolution approving a contract to create a joint economic 936
development district under this section, it shall hold a public 937
hearing concerning the joint economic development district 938
contract and shall provide thirty days' public notice of the time 939
and place of the public hearing in a newspaper of general 940
circulation in the municipal corporation and the township. Each 941
municipal corporation and township that is a party to the contract 942
shall hold a public hearing. During the thirty-day period prior to 943
a public hearing, a copy of the text of the contract together with 944
copies of district maps and plans related to or part of the 945
contract shall be on file, for public examination, in the offices 946
of the clerk of the legislative authority of the municipal 947
corporation and of the township fiscal officer. The public 948
hearings provided for in this division shall allow for public 949
comment and recommendations on the proposed contract. The 950
participating parties may include in the contract any of those 951
recommendations prior to approval of the contract. 952

(D) After the legislative authority of a municipal corporation and the board of township trustees have adopted an ordinance and resolution approving a contract to create a joint economic development district, the municipal corporation and the township jointly shall file with the legislative authority of each county within which a party to the contract is located all of the following:

(1) A signed copy of the contract, together with copies of district maps and plans related to or part of the contract;

(2) Certified copies of the ordinances and resolutions of the contracting parties relating to the district and the contract;

(3) A certificate of each of the contracting parties that the public hearings provided for in division (C) of this section have been held, the date of the hearings, and evidence of publication of the notice of the hearings.

(E) Within thirty days after the filing under division (D) of this section, the legislative authority of each county within which a party to the contract is located shall adopt a resolution acknowledging the receipt of the required documents, approving the creation of the joint economic development district, and directing that the resolution of the board of township trustees approving the contract be submitted to the electors of the township for approval at the next succeeding general, primary, or special election. The legislative authority of the county shall file with the board of elections at least ninety days before the day of the election a copy of the resolution of the board of township trustees approving the contract. The resolution of the legislative authority of the county also shall specify the date the election is to be held and shall direct the board of elections to conduct the election in the township. If the resolution of the legislative authority of the county is not adopted within the thirty-day period after the filing under division (D) of this section, the

joint economic development district shall be deemed approved by 985
the county legislative authority, and the board of township 986
trustees shall file its resolution with the board of elections for 987
submission to the electors of the township for approval at the 988
next succeeding general, primary, or special election. The filing 989
shall occur at least ninety days before the specified date the 990
election is to be held and shall direct the board of elections to 991
conduct the election in the township. 992

The ballot shall be in the following form: 993

"Shall the resolution of the board of township trustees 994
approving the contract with (here insert name of 995
each municipal corporation and other township that is a party to 996
the contract) for the creation of a joint economic development 997
district be approved? 998

	FOR THE RESOLUTION AND CONTRACT
	AGAINST THE RESOLUTION AND CONTRACT

"

999
1000
1001
1002
If a majority of the electors of the township voting on the issue 1003
vote for the resolution and contract, the resolution shall become 1004
effective immediately and the contract shall go into effect 1005
immediately or in accordance with its terms. 1006

(F) The contract creating the district shall set forth or 1007
provide for the amount or nature of the contribution of each 1008
municipal corporation and township to the development and 1009
operation of the district and may provide for the sharing of the 1010
costs of the operation of and improvements for the district. The 1011
contributions may be in any form to which the contracting 1012
municipal corporations and townships agree and may include but are 1013
not limited to the provision of services, money, real or personal 1014
property, facilities, or equipment. The contract may provide for 1015

the contracting parties to share revenue from taxes levied on 1016
property by one or more of the contracting parties if those 1017
revenues may lawfully be applied to that purpose under the 1018
legislation by which those taxes are levied. The contract shall 1019
provide for new, expanded, or additional services, facilities, or 1020
improvements, including expanded or additional capacity for or 1021
other enhancement of existing services, facilities, or 1022
improvements, provided that the existing services, facilities, or 1023
improvements, or the expanded or additional capacity for or 1024
enhancement of the existing services, facilities, or improvements, 1025
have been provided within the two-year period prior to the 1026
execution of the contract. 1027

(G) The contract shall enumerate the specific powers, duties, 1028
and functions of the board of directors of the district and shall 1029
provide for the determination of procedures that are to govern the 1030
board of directors. The contract may grant to the board the power 1031
to adopt a resolution to levy an income tax within the district. 1032
The income tax shall be used for the purposes of the district and 1033
for the purposes of the contracting municipal corporations and 1034
townships pursuant to the contract. The income tax may be levied 1035
in the district based on income earned by persons working or 1036
residing within the district and based on the net profits of 1037
businesses located in the district. The income tax of the district 1038
shall follow the provisions of Chapter 718. of the Revised Code, 1039
except that no vote shall be required by the electors residing in 1040
the district. The rate of the income tax shall be no higher than 1041
the highest rate being levied by a municipal corporation that is a 1042
party to the contract. 1043

The board of directors of a district levying an income tax 1044
shall enter into an agreement with one of the municipal 1045
corporations that is a party to the contract to administer, 1046
collect, and enforce the income tax on behalf of the district. The 1047

resolution levying the income tax shall provide the same credits, 1048
if any, to residents of the district for income taxes paid to 1049
other districts or municipal corporations where the residents 1050
work, as credits provided to residents of the municipal 1051
corporation administering the income tax. 1052

(H) No annexation proceeding pursuant to Chapter 709. of the 1053
Revised Code that proposes the annexation to or merger or 1054
consolidation with a municipal corporation, except a municipal 1055
corporation that is a party to the contract, of any unincorporated 1056
territory within the district shall be commenced for a period of 1057
three years after the contract is filed with the legislative 1058
authority of each county within which a party to the contract is 1059
located in accordance with division (D) of this section unless 1060
each board of township trustees whose territory is included, in 1061
whole or part, within the district and the territory proposed to 1062
be annexed, merged, or consolidated adopts a resolution consenting 1063
to the commencement of the proceeding and a copy of the resolution 1064
is filed with the legislative authority of each such county or 1065
unless the contract is terminated during this three-year period. 1066
The contract entered into between the municipal corporations and 1067
townships pursuant to this section may provide for the prohibition 1068
of any annexation by the participating municipal corporations of 1069
any unincorporated territory within the district. 1070

Sec. 715.74. (A) The contract creating a joint economic 1071
development district shall provide for the amount or nature of the 1072
contribution of each contracting party to the development and 1073
operation of the district and may provide for the sharing of the 1074
costs of the operation of and improvements for the district. The 1075
contributions may be in any form to which the contracting parties 1076
agree and may include, but are not limited to, the provision of 1077
services, money, real or personal property, facilities, or 1078
equipment. The contract may provide for the contracting parties to 1079

share revenue from taxes levied by one or more of the contracting 1080
parties, if those revenues may lawfully be applied to that purpose 1081
under the legislation by which those taxes are levied. The 1082
contract shall specify and provide for new, expanded, or 1083
additional services, facilities, or improvements. The contract may 1084
provide for expanded or additional capacity for or other 1085
enhancement of existing services, facilities, or improvements. 1086

(B) The contract shall enumerate the specific powers, duties, 1087
and functions of the board of directors of the district described 1088
under section 715.78 of the Revised Code and shall provide for the 1089
determination of procedures that are to govern the board. 1090

(C)(1) The contract may grant to the board the power to adopt 1091
a resolution to levy an income tax within the district and the 1092
contract may designate certain portions of the district where such 1093
an income tax may be levied. The income tax shall be used for the 1094
purposes of the district or any portion of the district in which 1095
the contract authorizes an income tax and for the purposes of the 1096
contracting parties pursuant to the contract. The income tax may 1097
be levied in the district based on income earned by persons 1098
working within the district and based on the net profits of 1099
businesses located in the district, but the income of an 1100
individual who resides in the district shall not be subject to 1101
such income tax unless the income is received for personal 1102
services performed in the district. The income tax of the district 1103
shall follow the provisions of Chapter 718. of the Revised Code, 1104
except that no vote shall be required. The rate of the income tax 1105
shall be no higher than the highest rate being levied by a 1106
municipal corporation that is a contracting party. 1107

(2) If the board adopts a resolution to levy an income tax, 1108
it shall enter into an agreement with a municipal corporation that 1109
is a contracting party to administer, collect, and enforce the 1110
income tax on behalf of the district. 1111

(3) A resolution levying an income tax under this section 1112
shall require the contracting parties to annually set aside a 1113
percentage, to be stated in the resolution, of the amount of the 1114
income tax collected for the long-term maintenance of the 1115
district. 1116

(4) An income tax levied under this section shall apply in 1117
the district or any portion of the district in which the contract 1118
authorizes an income tax throughout the term of the contract 1119
creating the district, notwithstanding that all or a portion of 1120
the district becomes subject to annexation, merger, or 1121
consolidation. 1122

(D) The contract creating a joint economic development 1123
district shall continue in existence throughout its term and shall 1124
be binding on the contracting parties and on any parties 1125
succeeding to the contracting parties, whether by annexation, 1126
merger, or consolidation. Except as provided in division (E) of 1127
this section, the contract may be amended, renewed, or terminated 1128
with the approval of the contracting parties or any parties 1129
succeeding to the contracting parties. If the contract is amended 1130
to add area to an existing district, the amendment shall be 1131
adopted in the manner prescribed under section 715.761 of the 1132
Revised Code. 1133

(E) If two or more contracting parties previously have 1134
entered into a separate contract for utility services, then 1135
amendment, renewal, or termination of the separate contract for 1136
utility services shall not constitute any part of the 1137
consideration for the contract creating a joint economic 1138
development district. A contract creating a joint economic 1139
development district shall be rebuttably presumed to violate this 1140
division if it is entered into within two years prior or five 1141
years subsequent to the amendment, renewal, or termination of a 1142
separate contract for utility services that two or more 1143

contracting parties previously have entered into. The presumption 1144
stated in this division may be rebutted by clear and convincing 1145
evidence of both of the following: 1146

(1) That other substantial consideration existed to support 1147
the contract creating a joint economic development district; 1148

(2) That the contracting parties entered into the contract 1149
creating a joint economic development district freely and without 1150
duress or coercion related to the amendment, renewal, or 1151
termination of the separate contract for utility services. 1152

(F) A contract creating a joint economic development district 1153
that violates division (E) of this section is void and 1154
unenforceable. 1155

(G) The contract may designate property as a community 1156
entertainment district or may be amended to designate property as 1157
a community entertainment district as prescribed in division (D) 1158
of section 4301.80 of the Revised Code. A contract or amendment 1159
designating a community entertainment district shall include all 1160
information and documentation described in divisions (B)(1) 1161
through (6) of section 4301.80 of the Revised Code. The public 1162
notice required under section 715.75 of the Revised Code shall 1163
specify that the contract designates a community entertainment 1164
district and describe the location of that district. Except as 1165
provided in division (F) of section 4301.80 of the Revised Code, 1166
an area designated as a community entertainment district under a 1167
joint economic development district contract shall not lose its 1168
designation even if the contract is canceled or terminated. 1169

Sec. 4301.80. (A) As used in this section, "community 1170
entertainment district" means a bounded area that includes or will 1171
include a combination of entertainment, retail, educational, 1172
sporting, social, cultural, or arts establishments within close 1173
proximity to some or all of the following types of establishments 1174

within the district, or other types of establishments similar to	1175
these:	1176
(1) Hotels;	1177
(2) Restaurants;	1178
(3) Retail sales establishments;	1179
(4) Enclosed shopping centers;	1180
(5) Museums;	1181
(6) Performing arts theaters;	1182
(7) Motion picture theaters;	1183
(8) Night clubs;	1184
(9) Convention facilities;	1185
(10) Sports facilities;	1186
(11) Entertainment facilities or complexes;	1187
(12) Any combination of the establishments described in	1188
division (A)(1) to (11) of this section that provide similar	1189
services to the community.	1190
(B) Any owner of property located in a municipal corporation	1191
seeking to have that property, or that property and other	1192
surrounding property, designated as a community entertainment	1193
district shall file an application seeking this designation with	1194
the mayor of the municipal corporation in which that property is	1195
located. Any owner of property located in the unincorporated area	1196
of a township seeking to have that property, or that property and	1197
other surrounding property, designated as a community	1198
entertainment district shall file an application seeking this	1199
designation with the board of township trustees of the township in	1200
whose unincorporated area that property is located. An application	1201
to designate an area as a community entertainment district shall	1202
contain all of the following:	1203

(1) The applicant's name and address;	1204
(2) A map or survey of the proposed community entertainment district in sufficient detail to identify the boundaries of the district and the property owned by the applicant;	1205 1206 1207
(3) A general statement of the nature and types of establishments described in division (A) of this section that are or will be located within the proposed community improvement district and any other establishments located in the proposed community entertainment district that are not described in division (A) of this section;	1208 1209 1210 1211 1212 1213
(4) If some or all of the establishments within the proposed community entertainment district have not yet been developed, the proposed time frame for completing the development of these establishments;	1214 1215 1216 1217
(5) Evidence that the uses of land within the proposed community entertainment district are in accord with the municipal corporation's or township's master zoning plan or map;	1218 1219 1220
(6) A certificate from a surveyor or engineer licensed under Chapter 4733. of the Revised Code indicating that the area encompassed by the proposed community entertainment district contains no less than twenty contiguous acres;	1221 1222 1223 1224
(7) A handling and processing fee to accompany the application, payable to the applicable municipal corporation or township, in an amount determined by that municipal corporation or township.	1225 1226 1227 1228
(C) An application described in division (B) of this section relating to an area located in a municipal corporation shall be addressed and submitted to the mayor of the municipal corporation in which the area described in the application is located. The mayor, within thirty days after receiving the application, shall submit the application with the mayor's recommendation to the	1229 1230 1231 1232 1233 1234

legislative authority of the municipal corporation. An application 1235
described in division (B) of this section relating to an area 1236
located in the unincorporated area of a township shall be 1237
addressed and submitted to the board of township trustees of the 1238
township in whose unincorporated area the area described in the 1239
application is located. The application is a public record for 1240
purposes of section 149.43 of the Revised Code upon its receipt by 1241
the mayor or board of township trustees. 1242

Within thirty days after it receives the application and the 1243
mayor's recommendations relating to the application, the 1244
legislative authority of the municipal corporation, by notice 1245
published once a week for two consecutive weeks in one newspaper 1246
of general circulation in the municipal corporation or as provided 1247
in section 7.16 of the Revised Code, shall notify the public that 1248
the application is on file in the office of the clerk of the 1249
municipal corporation and is available for inspection by the 1250
public during regular business hours. Within thirty days after it 1251
receives the application, the board of township trustees, by 1252
notice published once a week for two consecutive weeks in one 1253
newspaper of general circulation in the township or as provided in 1254
section 7.16 of the Revised Code, shall notify the public that the 1255
application is on file in the office of the township fiscal 1256
officer and is available for inspection by the public during 1257
regular business hours. The notice shall also indicate the date 1258
and time of any public hearing by the legislative authority or 1259
board of township trustees on the application. 1260

Within seventy-five days after the date the application is 1261
filed with the mayor of a municipal corporation, the legislative 1262
authority of the municipal corporation by ordinance or resolution 1263
shall approve or disapprove the application based on whether the 1264
proposed community entertainment district does or will 1265
substantially contribute to entertainment, retail, educational, 1266

sporting, social, cultural, or arts opportunities for the 1267
community. The community considered shall at a minimum include the 1268
municipal corporation in which the community is located. Any 1269
approval of an application shall be by an affirmative majority 1270
vote of the legislative authority. 1271

Within seventy-five days after the date the application is 1272
filed with a board of township trustees, the board by resolution 1273
shall approve or disapprove the application based on whether the 1274
proposed community entertainment district does or will 1275
substantially contribute to entertainment, retail, educational, 1276
sporting, social, cultural, or arts opportunities for the 1277
community. The community considered shall at a minimum include the 1278
township in which the community is located. Any approval of an 1279
application shall be by an affirmative majority vote of the board 1280
of township trustees. 1281

If the legislative authority or board of township trustees 1282
disapproves the application, the applicant may make changes in the 1283
application to secure its approval by the legislative authority or 1284
board of township trustees. Any area approved by the legislative 1285
authority or board of township trustees constitutes a community 1286
entertainment district, and a local option election may be 1287
conducted in the district, as a type of community facility, under 1288
section 4301.356 of the Revised Code. 1289

(D) Subject to the limitations prescribed by this division 1290
and alternative to the procedure described in divisions (B) and 1291
(C) of this section, a municipal corporation or township may 1292
designate property as a community entertainment district pursuant 1293
to a joint economic development district contract entered into 1294
under section 715.70 or 715.71 or sections 715.72 to 715.81 of the 1295
Revised Code. A municipal corporation or township may not 1296
designate property as a community entertainment district under 1297
this division unless all of the following apply: 1298

(1) The property is located in the joint economic development district; 1299
1300

(2) The owner of the property consents in writing to designation of the property as a community entertainment district; 1301
1302

(3) Designation of the property as a community entertainment district will substantially contribute to entertainment, retail, educational, sporting, social, cultural, or arts opportunities for the community. The proposed community to be considered for this purpose shall at a minimum include the township or municipal corporation in which the community is located and the entire area included in the joint economic development district. 1303
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For the purposes of this section, a community entertainment district designated under division (D) of this section is located in the municipal corporation or township that encompasses more of the district's territory than any other municipal corporation or township. 1310
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(E) All or part of an area designated as a community entertainment district under divisions (B) and (C) of this section 1315
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may lose this designation as provided in this division. The 1317
legislative authority of a municipal corporation in which a 1318
community entertainment district is located, or the board of 1319
township trustees of the township in whose unincorporated area a 1320
community entertainment district is located, after giving notice 1321
of its proposed action by publication once a week for two 1322
consecutive weeks in one newspaper of general circulation in the 1323
municipal corporation or township or as provided in section 7.16 1324
of the Revised Code, may determine by ordinance or resolution in 1325
the case of the legislative authority of a municipal corporation, 1326
or by resolution in the case of a board of township trustees of a 1327
township, that all or part of the area fails to meet the standards 1328
described in this section for designation of an area as a 1329
community entertainment district. If the legislative authority or 1330

board so determines, the area designated in the ordinance or 1331
resolution no longer constitutes a community entertainment 1332
district. 1333

(F) All or part of an area designated as a community 1334
entertainment district under division (D) of this section may lose 1335
this designation as provided in this division. The parties to the 1336
joint economic development district contract designating the 1337
community entertainment district may give notice of a proposed 1338
action to revoke the community entertainment district designation 1339
by publication once a week for two consecutive weeks in one 1340
newspaper of general circulation in the area included in the joint 1341
economic development district as provided in section 7.16 of the 1342
Revised Code. After the completion of such notice, the legislative 1343
authority or board of township trustees of each party to the joint 1344
economic development district contract may determine, by ordinance 1345
or resolution, that all or part of the area designated as a 1346
community entertainment district fails to meet the standards 1347
described in this section. If the legislative authority or board 1348
of township trustees of each party to the joint economic 1349
development district contract approves such an ordinance or 1350
resolution, the area designated in the ordinances or resolutions 1351
no longer constitutes a community entertainment district. 1352

Sec. 4303.181. (A) Permit D-5a may be issued either to the 1353
owner or operator of a hotel or motel that is required to be 1354
licensed under section 3731.03 of the Revised Code, that contains 1355
at least fifty rooms for registered transient guests or is owned 1356
by a state institution of higher education as defined in section 1357
3345.011 of the Revised Code or a private college or university, 1358
and that qualifies under the other requirements of this section, 1359
or to the owner or operator of a restaurant specified under this 1360
section, to sell beer and any intoxicating liquor at retail, only 1361
by the individual drink in glass and from the container, for 1362

consumption on the premises where sold, and to registered guests 1363
in their rooms, which may be sold by means of a controlled access 1364
alcohol and beverage cabinet in accordance with division (B) of 1365
section 4301.21 of the Revised Code; and to sell the same products 1366
in the same manner and amounts not for consumption on the premises 1367
as may be sold by holders of D-1 and D-2 permits. The premises of 1368
the hotel or motel shall include a retail food establishment or a 1369
food service operation licensed pursuant to Chapter 3717. of the 1370
Revised Code that operates as a restaurant for purposes of this 1371
chapter and that is affiliated with the hotel or motel and within 1372
or contiguous to the hotel or motel, and that serves food within 1373
the hotel or motel, but the principal business of the owner or 1374
operator of the hotel or motel shall be the accommodation of 1375
transient guests. In addition to the privileges authorized in this 1376
division, the holder of a D-5a permit may exercise the same 1377
privileges as the holder of a D-5 permit. 1378

The owner or operator of a hotel, motel, or restaurant who 1379
qualified for and held a D-5a permit on August 4, 1976, may, if 1380
the owner or operator held another permit before holding a D-5a 1381
permit, either retain a D-5a permit or apply for the permit 1382
formerly held, and the division of liquor control shall issue the 1383
permit for which the owner or operator applies and formerly held, 1384
notwithstanding any quota. 1385

A D-5a permit shall not be transferred to another location. 1386
No quota restriction shall be placed on the number of D-5a permits 1387
that may be issued. 1388

The fee for this permit is two thousand three hundred 1389
forty-four dollars. 1390

(B) Permit D-5b may be issued to the owner, operator, tenant, 1391
lessee, or occupant of an enclosed shopping center to sell beer 1392
and intoxicating liquor at retail, only by the individual drink in 1393
glass and from the container, for consumption on the premises 1394

where sold; and to sell the same products in the same manner and amount not for consumption on the premises as may be sold by holders of D-1 and D-2 permits. In addition to the privileges authorized in this division, the holder of a D-5b permit may exercise the same privileges as a holder of a D-5 permit.

A D-5b permit shall not be transferred to another location.

One D-5b permit may be issued at an enclosed shopping center containing at least two hundred twenty-five thousand, but less than four hundred thousand, square feet of floor area.

Two D-5b permits may be issued at an enclosed shopping center containing at least four hundred thousand square feet of floor area. No more than one D-5b permit may be issued at an enclosed shopping center for each additional two hundred thousand square feet of floor area or fraction of that floor area, up to a maximum of five D-5b permits for each enclosed shopping center. The number of D-5b permits that may be issued at an enclosed shopping center shall be determined by subtracting the number of D-3 and D-5 permits issued in the enclosed shopping center from the number of D-5b permits that otherwise may be issued at the enclosed shopping center under the formulas provided in this division. Except as provided in this section, no quota shall be placed on the number of D-5b permits that may be issued. Notwithstanding any quota provided in this section, the holder of any D-5b permit first issued in accordance with this section is entitled to its renewal in accordance with section 4303.271 of the Revised Code.

The holder of a D-5b permit issued before April 4, 1984, whose tenancy is terminated for a cause other than nonpayment of rent, may return the D-5b permit to the division of liquor control, and the division shall cancel that permit. Upon cancellation of that permit and upon the permit holder's payment of taxes, contributions, premiums, assessments, and other debts owing or accrued upon the date of cancellation to this state and

its political subdivisions and a filing with the division of a 1427
certification of that payment, the division shall issue to that 1428
person either a D-5 permit, or a D-1, a D-2, and a D-3 permit, as 1429
that person requests. The division shall issue the D-5 permit, or 1430
the D-1, D-2, and D-3 permits, even if the number of D-1, D-2, 1431
D-3, or D-5 permits currently issued in the municipal corporation 1432
or in the unincorporated area of the township where that person's 1433
proposed premises is located equals or exceeds the maximum number 1434
of such permits that can be issued in that municipal corporation 1435
or in the unincorporated area of that township under the 1436
population quota restrictions contained in section 4303.29 of the 1437
Revised Code. Any D-1, D-2, D-3, or D-5 permit so issued shall not 1438
be transferred to another location. If a D-5b permit is canceled 1439
under the provisions of this paragraph, the number of D-5b permits 1440
that may be issued at the enclosed shopping center for which the 1441
D-5b permit was issued, under the formula provided in this 1442
division, shall be reduced by one if the enclosed shopping center 1443
was entitled to more than one D-5b permit under the formula. 1444

The fee for this permit is two thousand three hundred 1445
forty-four dollars. 1446

(C) Permit D-5c may be issued to the owner or operator of a 1447
retail food establishment or a food service operation licensed 1448
pursuant to Chapter 3717. of the Revised Code that operates as a 1449
restaurant for purposes of this chapter and that qualifies under 1450
the other requirements of this section to sell beer and any 1451
intoxicating liquor at retail, only by the individual drink in 1452
glass and from the container, for consumption on the premises 1453
where sold, and to sell the same products in the same manner and 1454
amounts not for consumption on the premises as may be sold by 1455
holders of D-1 and D-2 permits. In addition to the privileges 1456
authorized in this division, the holder of a D-5c permit may 1457
exercise the same privileges as the holder of a D-5 permit. 1458

To qualify for a D-5c permit, the owner or operator of a retail food establishment or a food service operation licensed pursuant to Chapter 3717. of the Revised Code that operates as a restaurant for purposes of this chapter, shall have operated the restaurant at the proposed premises for not less than twenty-four consecutive months immediately preceding the filing of the application for the permit, have applied for a D-5 permit no later than December 31, 1988, and appear on the division's quota waiting list for not less than six months immediately preceding the filing of the application for the permit. In addition to these requirements, the proposed D-5c permit premises shall be located within a municipal corporation and further within an election precinct that, at the time of the application, has no more than twenty-five per cent of its total land area zoned for residential use.

A D-5c permit shall not be transferred to another location. No quota restriction shall be placed on the number of such permits that may be issued.

Any person who has held a D-5c permit for at least two years may apply for a D-5 permit, and the division of liquor control shall issue the D-5 permit notwithstanding the quota restrictions contained in section 4303.29 of the Revised Code or in any rule of the liquor control commission.

The fee for this permit is one thousand five hundred sixty-three dollars.

(D) Permit D-5d may be issued to the owner or operator of a retail food establishment or a food service operation licensed pursuant to Chapter 3717. of the Revised Code that operates as a restaurant for purposes of this chapter and that is located at an airport operated by a board of county commissioners pursuant to section 307.20 of the Revised Code, at an airport operated by a port authority pursuant to Chapter 4582. of the Revised Code, or

at an airport operated by a regional airport authority pursuant to 1491
Chapter 308. of the Revised Code. The holder of a D-5d permit may 1492
sell beer and any intoxicating liquor at retail, only by the 1493
individual drink in glass and from the container, for consumption 1494
on the premises where sold, and may sell the same products in the 1495
same manner and amounts not for consumption on the premises where 1496
sold as may be sold by the holders of D-1 and D-2 permits. In 1497
addition to the privileges authorized in this division, the holder 1498
of a D-5d permit may exercise the same privileges as the holder of 1499
a D-5 permit. 1500

A D-5d permit shall not be transferred to another location. 1501
No quota restrictions shall be placed on the number of such 1502
permits that may be issued. 1503

The fee for this permit is two thousand three hundred 1504
forty-four dollars. 1505

(E) Permit D-5e may be issued to any nonprofit organization 1506
that is exempt from federal income taxation under the "Internal 1507
Revenue Code of 1986," 100 Stat. 2085, 26 U.S.C.A. 501(c)(3), as 1508
amended, or that is a charitable organization under any chapter of 1509
the Revised Code, and that owns or operates a riverboat that meets 1510
all of the following: 1511

(1) Is permanently docked at one location; 1512

(2) Is designated as an historical riverboat by the Ohio 1513
historical society; 1514

(3) Contains not less than fifteen hundred square feet of 1515
floor area; 1516

(4) Has a seating capacity of fifty or more persons. 1517

The holder of a D-5e permit may sell beer and intoxicating 1518
liquor at retail, only by the individual drink in glass and from 1519
the container, for consumption on the premises where sold. 1520

A D-5e permit shall not be transferred to another location. 1521
No quota restriction shall be placed on the number of such permits 1522
that may be issued. The population quota restrictions contained in 1523
section 4303.29 of the Revised Code or in any rule of the liquor 1524
control commission shall not apply to this division, and the 1525
division shall issue a D-5e permit to any applicant who meets the 1526
requirements of this division. However, the division shall not 1527
issue a D-5e permit if the permit premises or proposed permit 1528
premises are located within an area in which the sale of 1529
spirituous liquor by the glass is prohibited. 1530

The fee for this permit is one thousand two hundred nineteen 1531
dollars. 1532

(F) Permit D-5f may be issued to the owner or operator of a 1533
retail food establishment or a food service operation licensed 1534
under Chapter 3717. of the Revised Code that operates as a 1535
restaurant for purposes of this chapter and that meets all of the 1536
following: 1537

(1) It contains not less than twenty-five hundred square feet 1538
of floor area. 1539

(2) It is located on or in, or immediately adjacent to, the 1540
shoreline of, a navigable river. 1541

(3) It provides docking space for twenty-five boats. 1542

(4) It provides entertainment and recreation, provided that 1543
not less than fifty per cent of the business on the permit 1544
premises shall be preparing and serving meals for a consideration. 1545

In addition, each application for a D-5f permit shall be 1546
accompanied by a certification from the local legislative 1547
authority that the issuance of the D-5f permit is not inconsistent 1548
with that political subdivision's comprehensive development plan 1549
or other economic development goal as officially established by 1550
the local legislative authority. 1551

The holder of a D-5f permit may sell beer and intoxicating liquor at retail, only by the individual drink in glass and from the container, for consumption on the premises where sold.

A D-5f permit shall not be transferred to another location.

The division of liquor control shall not issue a D-5f permit if the permit premises or proposed permit premises are located within an area in which the sale of spirituous liquor by the glass is prohibited.

A fee for this permit is two thousand three hundred forty-four dollars.

As used in this division, "navigable river" means a river that is also a "navigable water" as defined in the "Federal Power Act," 94 Stat. 770 (1980), 16 U.S.C. 796.

(G) Permit D-5g may be issued to a nonprofit corporation that is either the owner or the operator of a national professional sports museum. The holder of a D-5g permit may sell beer and any intoxicating liquor at retail, only by the individual drink in glass and from the container, for consumption on the premises where sold. The holder of a D-5g permit shall sell no beer or intoxicating liquor for consumption on the premises where sold after two-thirty a.m. A D-5g permit shall not be transferred to another location. No quota restrictions shall be placed on the number of D-5g permits that may be issued. The fee for this permit is one thousand eight hundred seventy-five dollars.

(H)(1) Permit D-5h may be issued to any nonprofit organization that is exempt from federal income taxation under the "Internal Revenue Code of 1986," 100 Stat. 2085, 26 U.S.C.A. 501(c)(3), as amended, that owns or operates any of the following:

(a) A fine arts museum, provided that the nonprofit organization has no less than one thousand five hundred bona fide members possessing full membership privileges;

(b) A community arts center. As used in division (H)(1)(b) of 1583
this section, "community arts center" means a facility that 1584
provides arts programming to the community in more than one arts 1585
discipline, including, but not limited to, exhibits of works of 1586
art and performances by both professional and amateur artists. 1587

(c) A community theater, provided that the nonprofit 1588
organization is a member of the Ohio arts council and the American 1589
community theatre association and has been in existence for not 1590
less than ten years. As used in division (H)(1)(c) of this 1591
section, "community theater" means a facility that contains at 1592
least one hundred fifty seats and has a primary function of 1593
presenting live theatrical performances and providing recreational 1594
opportunities to the community. 1595

(2) The holder of a D-5h permit may sell beer and any 1596
intoxicating liquor at retail, only by the individual drink in 1597
glass and from the container, for consumption on the premises 1598
where sold. The holder of a D-5h permit shall sell no beer or 1599
intoxicating liquor for consumption on the premises where sold 1600
after one a.m. A D-5h permit shall not be transferred to another 1601
location. No quota restrictions shall be placed on the number of 1602
D-5h permits that may be issued. 1603

(3) The fee for a D-5h permit is one thousand eight hundred 1604
seventy-five dollars. 1605

(I) Permit D-5i may be issued to the owner or operator of a 1606
retail food establishment or a food service operation licensed 1607
under Chapter 3717. of the Revised Code that operates as a 1608
restaurant for purposes of this chapter and that meets all of the 1609
following requirements: 1610

(1) It is located in a municipal corporation or a township 1611
with a population of one hundred thousand or less. 1612

(2) It has inside seating capacity for at least one hundred 1613

forty persons. 1614

(3) It has at least four thousand square feet of floor area. 1615

(4) It offers full-course meals, appetizers, and sandwiches. 1616

(5) Its receipts from beer and liquor sales, excluding wine 1617
sales, do not exceed twenty-five per cent of its total gross 1618
receipts. 1619

(6) It has at least one of the following characteristics: 1620

(a) The value of its real and personal property exceeds seven 1621
hundred twenty-five thousand dollars. 1622

(b) It is located on property that is owned or leased by the 1623
state or a state agency, and its owner or operator has 1624
authorization from the state or the state agency that owns or 1625
leases the property to obtain a D-5i permit. 1626

The holder of a D-5i permit may sell beer and any 1627
intoxicating liquor at retail, only by the individual drink in 1628
glass and from the container, for consumption on the premises 1629
where sold, and may sell the same products in the same manner and 1630
amounts not for consumption on the premises where sold as may be 1631
sold by the holders of D-1 and D-2 permits. The holder of a D-5i 1632
permit shall sell no beer or intoxicating liquor for consumption 1633
on the premises where sold after two-thirty a.m. In addition to 1634
the privileges authorized in this division, the holder of a D-5i 1635
permit may exercise the same privileges as the holder of a D-5 1636
permit. 1637

A D-5i permit shall not be transferred to another location. 1638
The division of liquor control shall not renew a D-5i permit 1639
unless the retail food establishment or food service operation for 1640
which it is issued continues to meet the requirements described in 1641
divisions (I)(1) to (6) of this section. No quota restrictions 1642
shall be placed on the number of D-5i permits that may be issued. 1643

The fee for the D-5i permit is two thousand three hundred 1644
forty-four dollars. 1645

(J) Permit D-5j may be issued to the owner or the operator of 1646
a retail food establishment or a food service operation licensed 1647
under Chapter 3717. of the Revised Code to sell beer and 1648
intoxicating liquor at retail, only by the individual drink in 1649
glass and from the container, for consumption on the premises 1650
where sold and to sell beer and intoxicating liquor in the same 1651
manner and amounts not for consumption on the premises where sold 1652
as may be sold by the holders of D-1 and D-2 permits. The holder 1653
of a D-5j permit may exercise the same privileges, and shall 1654
observe the same hours of operation, as the holder of a D-5 1655
permit. 1656

The D-5j permit shall be issued only within a community 1657
entertainment district that is designated under section 4301.80 of 1658
the Revised Code ~~and that meets~~. The permit shall not be issued to 1659
a community entertainment district that is designated under 1660
divisions (B) and (C) of section 4301.80 of the Revised Code if 1661
the district does not meet one of the following qualifications: 1662

(1) It is located in a municipal corporation with a 1663
population of at least one hundred thousand. 1664

(2) It is located in a municipal corporation with a 1665
population of at least twenty thousand, and either of the 1666
following applies: 1667

(a) It contains an amusement park the rides of which have 1668
been issued a permit by the department of agriculture under 1669
Chapter 1711. of the Revised Code. 1670

(b) Not less than fifty million dollars will be invested in 1671
development and construction in the community entertainment 1672
district's area located in the municipal corporation. 1673

(3) It is located in a township with a population of at least 1674

forty thousand. 1675

(4) It is located in a township with a population of at least 1676
twenty thousand, and not less than seventy million dollars will be 1677
invested in development and construction in the community 1678
entertainment district's area located in the township. 1679

(5) It is located in a municipal corporation with a 1680
population between ten thousand and twenty thousand, and both of 1681
the following apply: 1682

(a) The municipal corporation was incorporated as a village 1683
prior to calendar year 1860 and currently has a historic downtown 1684
business district. 1685

(b) The municipal corporation is located in the same county 1686
as another municipal corporation with at least one community 1687
entertainment district. 1688

(6) It is located in a municipal corporation with a 1689
population of at least ten thousand, and not less than seventy 1690
million dollars will be invested in development and construction 1691
in the community entertainment district's area located in the 1692
municipal corporation. 1693

(7) It is located in a municipal corporation with a 1694
population of at least five thousand, and not less than one 1695
hundred million dollars will be invested in development and 1696
construction in the community entertainment district's area 1697
located in the municipal corporation. 1698

The location of a D-5j permit may be transferred only within 1699
the geographic boundaries of the community entertainment district 1700
in which it was issued and shall not be transferred outside the 1701
geographic boundaries of that district. 1702

Not more than one D-5j permit shall be issued within each 1703
community entertainment district for each five acres of land 1704

located within the district. Not more than fifteen D-5j permits 1705
may be issued within a single community entertainment district. 1706
Except as otherwise provided in division (J)(4) of this section, 1707
no quota restrictions shall be placed upon the number of D-5j 1708
permits that may be issued. 1709

The fee for a D-5j permit is two thousand three hundred 1710
forty-four dollars. 1711

(K)(1) Permit D-5k may be issued to any nonprofit 1712
organization that is exempt from federal income taxation under the 1713
"Internal Revenue Code of 1986," 100 Stat. 2085, 26 U.S.C.A. 1714
501(c)(3), as amended, that is the owner or operator of a 1715
botanical garden recognized by the American association of 1716
botanical gardens and arboreta, and that has not less than 1717
twenty-five hundred bona fide members. 1718

(2) The holder of a D-5k permit may sell beer and any 1719
intoxicating liquor at retail, only by the individual drink in 1720
glass and from the container, on the premises where sold. 1721

(3) The holder of a D-5k permit shall sell no beer or 1722
intoxicating liquor for consumption on the premises where sold 1723
after one a.m. 1724

(4) A D-5k permit shall not be transferred to another 1725
location. 1726

(5) No quota restrictions shall be placed on the number of 1727
D-5k permits that may be issued. 1728

(6) The fee for the D-5k permit is one thousand eight hundred 1729
seventy-five dollars. 1730

(L)(1) Permit D-5l may be issued to the owner or the operator 1731
of a retail food establishment or a food service operation 1732
licensed under Chapter 3717. of the Revised Code to sell beer and 1733
intoxicating liquor at retail, only by the individual drink in 1734

glass and from the container, for consumption on the premises 1735
where sold and to sell beer and intoxicating liquor in the same 1736
manner and amounts not for consumption on the premises where sold 1737
as may be sold by the holders of D-1 and D-2 permits. The holder 1738
of a D-51 permit may exercise the same privileges, and shall 1739
observe the same hours of operation, as the holder of a D-5 1740
permit. 1741

(2) The D-51 permit shall be issued only to a premises to 1742
which all of the following apply: 1743

(a) The premises has gross annual receipts from the sale of 1744
food and meals that constitute not less than seventy-five per cent 1745
of its total gross annual receipts. 1746

(b) The premises is located within a revitalization district 1747
that is designated under section 4301.81 of the Revised Code. 1748

(c) The premises is located in a municipal corporation or 1749
township in which the number of D-5 permits issued equals or 1750
exceeds the number of those permits that may be issued in that 1751
municipal corporation or township under section 4303.29 of the 1752
Revised Code. 1753

(d) The premises meets any of the following qualifications: 1754

(i) It is located in a county with a population of one 1755
hundred twenty-five thousand or less according to the population 1756
estimates certified by the development services agency for 1757
calendar year 2006. 1758

(ii) It is located in the municipal corporation that has the 1759
largest population in a county when the county has a population 1760
between two hundred fifteen thousand and two hundred twenty-five 1761
thousand according to the population estimates certified by the 1762
development services agency for calendar year 2006. Division 1763
(L)(2)(d)(ii) of this section applies only to a municipal 1764
corporation that is wholly located in a county. 1765

(iii) It is located in the municipal corporation that has the largest population in a county when the county has a population between one hundred forty thousand and one hundred forty-one thousand according to the population estimates certified by the development services agency for calendar year 2006. Division (L)(2)(d)(iii) of this section applies only to a municipal corporation that is wholly located in a county.

(3) The location of a D-5l permit may be transferred only within the geographic boundaries of the revitalization district in which it was issued and shall not be transferred outside the geographic boundaries of that district.

(4) Not more than one D-5l permit shall be issued within each revitalization district for each five acres of land located within the district. Not more than fifteen D-5l permits may be issued within a single revitalization district. Except as otherwise provided in division (L)(4) of this section, no quota restrictions shall be placed upon the number of D-5l permits that may be issued.

(5) No D-5l permit shall be issued to an adult entertainment establishment as defined in section 2907.39 of the Revised Code.

(6) The fee for a D-5l permit is two thousand three hundred forty-four dollars.

(M) Permit D-5m may be issued to either the owner or the operator of a retail food establishment or food service operation licensed under Chapter 3717. of the Revised Code that operates as a restaurant for purposes of this chapter and that is located in, or affiliated with, a center for the preservation of wild animals as defined in section 4301.404 of the Revised Code, to sell beer and any intoxicating liquor at retail, only by the glass and from the container, for consumption on the premises where sold, and to sell the same products in the same manner and amounts not for

consumption on the premises as may be sold by the holders of D-1 1797
and D-2 permits. In addition to the privileges authorized by this 1798
division, the holder of a D-5m permit may exercise the same 1799
privileges as the holder of a D-5 permit. 1800

A D-5m permit shall not be transferred to another location. 1801
No quota restrictions shall be placed on the number of D-5m 1802
permits that may be issued. The fee for a permit D-5m is two 1803
thousand three hundred forty-four dollars. 1804

(N) Permit D-5n shall be issued to either a casino operator 1805
or a casino management company licensed under Chapter 3772. of the 1806
Revised Code that operates a casino facility under that chapter, 1807
to sell beer and any intoxicating liquor at retail, only by the 1808
individual drink in glass and from the container, for consumption 1809
on the premises where sold, and to sell the same products in the 1810
same manner and amounts not for consumption on the premises as may 1811
be sold by the holders of D-1 and D-2 permits. In addition to the 1812
privileges authorized by this division, the holder of a D-5n 1813
permit may exercise the same privileges as the holder of a D-5 1814
permit. A D-5n permit shall not be transferred to another 1815
location. Only one D-5n permit may be issued per casino facility 1816
and not more than four D-5n permits shall be issued in this state. 1817
The fee for a permit D-5n shall be twenty thousand dollars. The 1818
holder of a D-5n permit may conduct casino gaming on the permit 1819
premises notwithstanding any provision of the Revised Code or 1820
Administrative Code. 1821

(O) Permit D-5o may be issued to the owner or operator of a 1822
retail food establishment or a food service operation licensed 1823
under Chapter 3717. of the Revised Code that operates as a 1824
restaurant for purposes of this chapter and that is located within 1825
a casino facility for which a D-5n permit has been issued. The 1826
holder of a D-5o permit may sell beer and any intoxicating liquor 1827
at retail, only by the individual drink in glass and from the 1828

container, for consumption on the premises where sold, and may 1829
sell the same products in the same manner and amounts not for 1830
consumption on the premises where sold as may be sold by the 1831
holders of D-1 and D-2 permits. In addition to the privileges 1832
authorized by this division, the holder of a D-5o permit may 1833
exercise the same privileges as the holder of a D-5 permit. A D-5o 1834
permit shall not be transferred to another location. No quota 1835
restrictions shall be placed on the number of such permits that 1836
may be issued. The fee for this permit is two thousand three 1837
hundred forty-four dollars. 1838

Sec. 4504.08. A resolution, ordinance, or other measure 1839
levying a county motor vehicle license tax, municipal motor 1840
vehicle license tax, township motor vehicle license tax, ~~or~~ 1841
transportation improvement district motor vehicle license tax, or 1842
regional transportation improvement project motor vehicle license 1843
tax shall not be applicable to motor vehicle registrations for a 1844
registration year beginning at the time established in section 1845
4503.10 of the Revised Code unless a copy of such resolution or 1846
ordinance is certified to the registrar of motor vehicles not 1847
later than the first day of July of the year preceding that in 1848
which such registration year begins. 1849

Sec. 4504.09. Any county, township, municipal, ~~or~~ 1850
transportation improvement district, or regional transportation 1851
improvement project motor vehicle license tax shall be paid to the 1852
registrar of motor vehicles or to a deputy registrar at the time 1853
application for registration of a motor vehicle as provided in 1854
sections 4503.10 and 4503.102 of the Revised Code is made and no 1855
certificate of registration, numbered license plates and 1856
validation stickers, or validation stickers alone, shall be issued 1857
to the owner of a motor vehicle for which any amount of county, 1858
township, municipal, ~~or~~ transportation improvement district, or 1859

regional transportation improvement project motor vehicle license 1860
tax due thereon has not been paid. Payment of the tax shall be 1861
evidenced by a stamp on the certificate of registration by the 1862
official issuing such certificate. 1863

Upon the transfer of ownership of a motor vehicle, the 1864
registrar or deputy registrar shall collect any additional county, 1865
township, municipal, ~~or~~ transportation improvement district, or 1866
regional transportation improvement project motor vehicle license 1867
tax due thereon, computed in the manner provided in section 1868
4503.12 of the Revised Code. 1869

Sec. 4504.22. (A) As used in this section: 1870

(1) "Business" means a sole proprietorship, a corporation for 1871
profit, or a pass-through entity as defined in section 5733.04 of 1872
the Revised Code. 1873

(2) "Owner" means a partner of a partnership, a member of a 1874
limited liability company, a majority shareholder of an S 1875
corporation, a person with a majority ownership interest in a 1876
pass-through entity, or any officer, employee, or agent with 1877
authority to make decisions legally binding upon a business. 1878

(3) "Truck," "trailer," and "semitrailer" have the same 1879
meanings as in section 4501.01 of the Revised Code; 1880

(4) "Commercial trailer" means any trailer that is not a 1881
noncommercial trailer as defined in section 4501.01 of the Revised 1882
Code. 1883

(B) The governing board of a regional transportation 1884
improvement project created under Chapter 5595. of the Revised 1885
Code may request that the board of county commissioners of each 1886
county participating in the project propose an annual license tax 1887
upon the operation of motor vehicles on public roads in the 1888
respective counties. If a governing board makes such a request, 1889

the governing board shall make the request to the boards of 1890
commissioners of all counties participating in the project. The 1891
request shall be in writing and, if the governing board adopted a 1892
resolution to allocate revenue from such taxes to fund 1893
supplemental transportation improvements as provided in division 1894
(B) of section 5595.06 of the Revised Code, shall be accompanied 1895
by a copy of the resolution adopted under that division. If the 1896
governing board intends for the taxes to apply to trucks, the 1897
request shall so state. The purposes of each of the taxes shall be 1898
to pay the costs of transportation improvements as defined by 1899
section 5595.01 of the Revised Code, to pay debt service charges 1900
on obligations issued for those purposes, to supplement other 1901
revenue already available for such purposes, and to pay the cost 1902
of enforcing and administering the tax. No such tax may be levied 1903
unless the board of commissioners of each participating county 1904
consents to propose levying the tax and a majority of electors 1905
voting on the tax in each county as provided in this section 1906
approve the resolution levying the tax in that county. 1907

Each county's tax shall be levied in an increment of five 1908
dollars, not exceeding twenty-five dollars, per motor vehicle as 1909
determined by the governing board of the regional transportation 1910
improvement project. Commercial trailers and semitrailers shall 1911
not be subject to the tax. Trucks shall not be subject to the tax 1912
unless the governing board's request states that trucks shall be 1913
subject to the tax. If trucks are to be subject to the tax, the 1914
governing board shall proceed as required by division (D) of this 1915
section before the governing board submits its request to the 1916
boards of county commissioners under this division. The owner of 1917
each motor vehicle subject to the tax who resides in the county 1918
where the tax applies shall pay the tax levied by the board of 1919
county commissioners. The tax is in addition to all other taxes 1920
levied under this chapter and subject to reduction in the manner 1921
provided in division (B)(2) of section 4503.11 of the Revised 1922

Code. Each tax shall apply at a uniform rate throughout the 1923
county. Taxes levied under this section shall not apply to 1924
registrations for any registration year beginning before January 1925
1, 2017. The taxes shall continue in effect until expiration or 1926
repeal or until the dissolution of the regional transportation 1927
improvement project for which the taxes are levied. 1928

(C) If the board of commissioners of each county 1929
participating in the regional transportation improvement project 1930
consents, by resolution, to the governing board's request to levy 1931
a tax under this section, the board of commissioners of each such 1932
county shall adopt a resolution levying the tax and proposing to 1933
submit the question of the tax to the electors of the county. The 1934
resolution shall specify the rate of the tax, the date on which 1935
the tax will terminate, and, if the request of the governing board 1936
of the regional transportation improvement project indicates that 1937
a portion of the revenue will be used for supplemental 1938
transportation improvements, the portion of the tax revenue that 1939
will be used for such supplemental improvements. The rate of the 1940
tax levied in each county, the election at which the question is 1941
to be submitted, the first registration year the tax will be 1942
levied, the date on which the tax will terminate, and whether the 1943
tax applies to trucks shall be identical for all the counties. 1944

The board of elections of each county shall submit the 1945
question of the tax to the electors at the primary or general 1946
election to be held not less than ninety days after the board of 1947
county commissioners certifies to the county board of elections 1948
its resolution proposing the tax. The secretary of state shall 1949
prescribe the form of the ballot for the election. If the question 1950
of the tax is approved by a majority of the electors voting on the 1951
question of the tax in each county, the board of county 1952
commissioners of each county shall levy the tax as provided in the 1953
resolution. 1954

A tax shall not be levied in any of the counties 1955
participating in the regional transportation improvement project 1956
unless the majority of electors voting on the question in each of 1957
those counties approve the question. If the question of the tax is 1958
approved in each county, the board of commissioners of the most 1959
populous of such counties as determined by the most recent federal 1960
decennial census shall certify the copies of all counties' 1961
resolutions to the registrar of motor vehicles as provided in 1962
section 4504.08 of the Revised Code. 1963

(D) If the taxes to be levied under this section would apply 1964
to the operation of trucks on public highways in the counties 1965
levying the tax, the governing board of the regional 1966
transportation improvement project that requested the levy of the 1967
taxes shall appoint a transportation advisory council. The council 1968
shall review the proposed license taxes in conjunction with the 1969
cooperative agreement for the project and determine if the 1970
agreement and taxes are in the best interests of businesses 1971
operating in the counties in which the taxes would be imposed. The 1972
governing board shall not submit a proposed tax to boards of 1973
county commissioners under division (B) of this section unless the 1974
tax is approved by the transportation advisory council or the tax 1975
does not apply to trucks. 1976

The transportation advisory council is a public body for the 1977
purposes of section 121.22 of the Revised Code and is a public 1978
office for the purposes of section 149.43 of the Revised Code. 1979
Members of the council shall not be considered to be holding a 1980
direct or indirect interest in a contract or expenditure of money 1981
by a county or a regional transportation improvement project 1982
because of their affiliation with the council. 1983

The transportation advisory council shall consist of one 1984
member for each county participating in the regional 1985
transportation improvement project. For each county, the governing 1986

board of the project shall first appoint an owner of the business 1987
that owns the most trucks that would be subject to the license tax 1988
if it was imposed in that county, or an individual designated by 1989
the owner to serve in the owner's place. If the owner of the 1990
business is unable or unwilling to serve on the council or to 1991
designate an individual to serve in the owner's place, the 1992
governing board shall appoint an owner of the business that owns 1993
the next most trucks that would be subject to the license tax if 1994
it was imposed in that county, or an individual designated by the 1995
owner to serve in the owner's place. The governing board shall 1996
repeat this appointment procedure until each position on the 1997
council has been filled. No business may have more than one 1998
representative on the council. If the appointment procedure 1999
results in an owner of the same business being appointed to the 2000
council more than once, the governing board shall skip that 2001
business in the appointment order in one of the participating 2002
counties and instead appoint an owner of the business that owns 2003
the next most trucks that would be subject to the license tax if 2004
it was imposed in that county, or an individual designated by the 2005
owner to serve in the owner's place. Two businesses are the same 2006
business for the purposes of this division if more than fifty per 2007
cent of the controlling interest in each of the businesses is 2008
owned by the same person or persons. 2009

The transportation advisory council shall hold at least one 2010
public meeting before voting on whether to approve the proposed 2011
license tax or taxes. Meetings shall be held in the most populous 2012
county in which a proposed license tax would be levied. Population 2013
shall be determined by reference to the most recent federal 2014
decennial census. Attendance by a majority of the members of the 2015
council constitutes a quorum to conduct the business of the 2016
council. At the meeting, the council shall consider the question 2017
of whether the license taxes and the cooperative agreement are in 2018
the best interests of the businesses operating in the counties in 2019

which the taxes would be imposed. In considering this question, 2020
the council shall allow the governing board, or a representative 2021
thereof, the opportunity to present testimony on the license taxes 2022
and the cooperative agreement. The council also shall allow time, 2023
during the meeting or meetings, for public comment on the license 2024
tax or taxes and the cooperative agreement. The council may hold 2025
an executive session in the manner provided in and subject to the 2026
limitations of section 122.22 of the Revised Code. 2027

If the council, by majority vote of the membership of the 2028
council, determines that the license taxes and the cooperative 2029
agreement are in the best interests of the businesses operating 2030
within counties in which the tax would be levied, the governing 2031
board may submit requests to the appropriate boards of county 2032
commissioners that the license tax be placed on the ballot in 2033
accordance with division (C) of this section. If the council does 2034
not approve the license taxes and the cooperative agreement, the 2035
council shall provide recommendations to the governing board for 2036
ways in which the proposed license taxes and the cooperative 2037
agreement may be modified to meet the approval of the council. 2038
Such recommendations shall be in writing and shall be sent to the 2039
governing board within fourteen days after the vote of the council 2040
on the license taxes and the cooperative agreement. 2041

The transportation advisory council shall dissolve by 2042
operation of law upon approving a license tax proposal under this 2043
division. 2044

The governing board shall make appropriations as are 2045
necessary to pay the costs incurred by the council in the exercise 2046
of its functions under this division. 2047

(E) The registrar of motor vehicles shall deposit revenue 2048
from each of the taxes levied under this section that is received 2049
by the registrar under section 4504.09 of the Revised Code in the 2050
local motor vehicle license tax fund created by section 4501.031 2051

of the Revised Code. The registrar shall distribute the revenue 2052
from each tax to the appropriate board of county commissioners. 2053
The registrar may assign to each board of county commissioners a 2054
unique code to facilitate the distribution of the revenue, which 2055
may be the same unique code assigned to that county under section 2056
4501.03 of the Revised Code. The board of county commissioners 2057
then shall pay the money to the governing board of the regional 2058
transportation improvement project that requested that the 2059
question of the levying of the tax be placed on the ballot. 2060

Sec. 5595.01. As used in this chapter: 2061

(A) "Regional transportation improvement project" or 2062
"project" means a regional transportation improvement project 2063
undertaken pursuant to section 5595.02 of the Revised Code. 2064

(B) "Transportation improvement" or "improvement" means the 2065
construction, repair, maintenance, or expansion of streets, 2066
highways, parking facilities, rail tracks and necessarily related 2067
rail facilities, bridges, tunnels, overpasses, underpasses, 2068
interchanges, approaches, culverts, and other means of 2069
transportation, and the erection and maintenance of traffic signs, 2070
markers, lights, and signals. 2071

Sec. 5595.02. (A) The boards of county commissioners of two 2072
or more counties may undertake a regional transportation 2073
improvement project for the purpose of completing transportation 2074
improvements within the territory of the counties. The project 2075
shall be administered by a governing board in accordance with a 2076
cooperative agreement. 2077

(B) The cooperative agreement shall provide for the creation 2078
of a governing board consisting of one county commissioner from 2079
each county that is a party to the agreement or a designee 2080
appointed by the board of county commissioners of the county for 2081

the purpose of serving on the governing board, and the county 2082
engineer of each such county or a designee appointed by the county 2083
engineer for the purpose of serving on the governing board. 2084
Membership on the board is not a direct or indirect interest in a 2085
contract or expenditure of money by the county. The board is a 2086
public body for the purposes of section 121.22 of the Revised Code 2087
and a public office for the purposes of section 149.43 of the 2088
Revised Code. Chapter 2744. of the Revised Code applies to the 2089
board. 2090

(C) The governing board of a regional transportation 2091
improvement project is a body both corporate and politic, and the 2092
exercise by it of the powers conferred by this chapter in the 2093
financing, construction, maintenance, repair, and operation of 2094
transportation improvements are essential governmental functions. 2095

(D) A board of county commissioners, in accordance with the 2096
cooperative agreement, may make appropriations to pay costs 2097
incurred by the governing board in the exercise of its functions 2098
under this chapter so long as such costs are approved by the 2099
director of transportation under section 5595.12 of the Revised 2100
Code. 2101

Sec. 5595.03. (A) A resolution of a board of county 2102
commissioners undertaking a regional transportation improvement 2103
project must include a cooperative agreement containing all of the 2104
following: 2105

(1) A description or analysis of the deficiencies of the 2106
existing transportation system in the counties participating in 2107
the project and of projected needs or deficiencies of the system 2108
in ensuing years under reasonable assumptions about development, 2109
population trends, and other factors affecting transportation 2110
infrastructure in the counties; 2111

(2) A comprehensive list of the transportation improvements 2112

to be completed as part of the project, including a general 2113
description of each improvement, schedules of the projected 2114
beginning and end of each improvement, and the estimated cost of 2115
each improvement; 2116

(3) Directives regarding the operations and reporting 2117
requirements of the governing board; 2118

(4) The number of years the agreement is to be in effect; 2119

(5) Any other terms the board of county commissioners 2120
considers necessary or conducive to communicate the intentions of 2121
the cooperative agreement and to ensure its effective 2122
implementation by the governing board. 2123

(B) A board of county commissioners that intends to undertake 2124
a regional transportation improvement project shall hold at least 2125
one public hearing on the proposed cooperative agreement before 2126
adopting a resolution approving the agreement. The board of county 2127
commissioners shall provide at least thirty days' public notice of 2128
the time and place of the public hearing in a newspaper of general 2129
circulation in the county. During the thirty-day period before the 2130
public hearing, the proposed cooperative agreement shall be made 2131
available for public inspection at the offices of each county that 2132
will be a party to the agreement. 2133

(C) If the cooperative agreement is approved by each county 2134
that will be a party to the agreement, one of the participating 2135
counties shall send a copy of the agreement to the director of 2136
transportation. The director shall evaluate the agreement and 2137
determine if the transportation improvements specified in the 2138
agreement are in the best interest of the transportation 2139
facilities of this state, as defined in section 5501.01 of the 2140
Revised Code. If the director approves the agreement, the director 2141
shall send notice of approval to each county that is a party to 2142
the agreement. Unless otherwise provided in the cooperative 2143

agreement, the agreement is effective immediately upon approval by 2144
the director. If the director does not approve the agreement, the 2145
director shall send notice of denial to each county that is a 2146
party to the agreement. The notice of denial shall include the 2147
reason or reasons for the denial and recommendations for ways in 2148
which the agreement may be changed to meet the approval of the 2149
director. If the director does not make a determination within 2150
ninety days after receiving a cooperative agreement under this 2151
section, the director is deemed to have approved the agreement 2152
and, unless otherwise provided in the agreement, the agreement is 2153
effective immediately. No cooperative agreement is effective 2154
without actual or constructive approval by the director under this 2155
section. 2156

(D) The cooperative agreement governing a regional 2157
transportation improvement project may be amended at any time by 2158
majority vote of the governing board and of the boards of county 2159
commissioners of each of the participating counties and with the 2160
approval of the director of transportation obtained in the same 2161
manner as approval of the original agreement. 2162

Sec. 5595.04. The governing board of a regional 2163
transportation improvement project may do any of the following: 2164

(A) Make and enter into all contracts and agreements 2165
necessary or incidental to the performance of its functions and 2166
the execution of its powers under this chapter and in accordance 2167
with the cooperative agreement. The procuring of goods and 2168
awarding of contracts with a cost in excess of fifty thousand 2169
dollars shall be done in accordance with the competitive bidding 2170
procedures established for boards of county commissioners by 2171
sections 307.86 to 307.91 of the Revised Code. 2172

(B) Sue and be sued in its own name, plead and be impleaded, 2173
provided any actions against the governing board or the regional 2174

transportation improvement project shall be brought in the court 2175
of common pleas of a county that is a party to the cooperative 2176
agreement or in the court of common pleas of the county in which 2177
the cause of action arose, and all summonses, exceptions, and 2178
notices shall be served on the governing board by leaving a copy 2179
thereof at its principal office with a member of the governing 2180
board or an employee or agent thereof; 2181

(C) Employ or retain persons as are necessary in the judgment 2182
of the governing board to carry out the project, and fix their 2183
compensation; 2184

(D) Acquire by purchase, lease, lease-purchase, lease with 2185
option to purchase, or otherwise any property necessary, 2186
convenient, or proper for the construction, maintenance, repair, 2187
or operation of one or more transportation improvements. The 2188
governing board may pledge net revenues, to the extent permitted 2189
by this chapter with respect to bonds, to secure payments to be 2190
paid by the governing board under such a lease, lease-purchase 2191
agreement, or lease with option to purchase. Title to real and 2192
personal property shall be held in the name of the governing 2193
board. The governing board is not authorized to acquire property 2194
by appropriation. 2195

(E) Issue securities to pay for the costs of transportation 2196
improvements pursuant to section 5595.05 of the Revised Code. 2197

Sec. 5595.05. The governing board of a regional 2198
transportation improvement project may provide for the issuance of 2199
securities for the purpose of paying costs of transportation 2200
improvements. The securities are Chapter 133. securities, and the 2201
issuance of the securities, the maturities and other details 2202
thereof, the rights of the holders thereof, and the rights, 2203
duties, and obligations of the governing board in respect to the 2204
securities is governed by the applicable bond proceedings, section 2205

133.22 or 133.23, and other applicable sections of Chapter 133. of 2206
the Revised Code, notwithstanding that the transportation 2207
improvements may result in permanent improvements for more than 2208
one purpose under that chapter. 2209

Such securities do not constitute a debt or a pledge of the 2210
faith and credit of the state or of any political subdivision of 2211
the state. Debt charges on outstanding securities are payable 2212
solely from revenues pledged to the regional transportation 2213
improvement project pursuant to section 5595.06 of the Revised 2214
Code. All securities shall contain on their face a statement to 2215
that effect. Sections 9.98 to 9.983 of the Revised Code apply to 2216
the securities. 2217

Sec. 5595.06. (A) The governing board of a regional 2218
transportation improvement project, pursuant to the cooperative 2219
agreement, may request and receive pledges of revenue from the 2220
state, the counties that are parties to the agreement, and any 2221
political subdivision or taxing unit located within any of those 2222
counties. Except as provided in division (B) of this section, the 2223
pledged revenues shall be used solely for the purpose of funding 2224
the transportation improvements prescribed by the cooperative 2225
agreement, the debt charges on any securities issued by the 2226
governing board under section 5595.05 of the Revised Code, and the 2227
expenses of the governing board. The state, the counties, and any 2228
political subdivision or taxing unit located within such a county 2229
may pledge revenue to the governing board from any of the 2230
following sources: 2231

(1) The general revenue fund of the state; 2232

(2) License tax revenue derived from an annual motor vehicle 2233
license tax imposed pursuant to section 4504.22 of the Revised 2234
Code; 2235

(3) Payments in lieu of taxes derived under section 5709.42, 5709.74, or 5709.79 of the Revised Code if the real property for which such payments are made will benefit from the proposed transportation improvements; 2236
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(4) Income tax revenue derived from a joint economic development district or joint economic development zone established pursuant to section 715.69, 715.691, 715.70, or 715.71 or sections 715.72 to 715.81 of the Revised Code if the district or zone will benefit from the proposed transportation improvements; 2240
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(5) Revenue derived from special assessments levied in a special improvement district created under Chapter 1710. of the Revised Code if the district will benefit from the proposed transportation improvements; 2246
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(6) Revenue from an income source of a new community district established pursuant to section 349.03 of the Revised Code if the district will benefit from the proposed transportation improvements. 2250
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(B) The governing board shall use license tax revenue pledged to the project under division (A)(2) of this section for the purpose of funding transportation improvements described in the cooperative agreement and any other supplemental transportation improvements necessary to complete the project. If the board intends to use any of the license tax revenue for supplemental improvements not described in the agreement, the board, before submitting a request for license tax revenue to a board of county commissioners under section 4504.22 of the Revised Code, shall adopt a resolution allocating the revenue among the improvements described in the agreement and such supplemental improvements not described in the agreement. The amount used for supplemental improvements may not exceed five dollars for each motor vehicle on which the motor vehicle license tax is collected. If the motor 2254
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vehicle license tax is approved, the governing board shall 2268
allocate the revenue only in accordance with the resolution. The 2269
allocation may not be changed unless a proposition to change the 2270
allocation is approved by the majority of electors voting on the 2271
proposition in each county that is a party to the cooperative 2272
agreement. Such a proposition may be proposed by resolution of the 2273
governing board certified to the board of county commissioners of 2274
each county, and, upon receiving such a certified resolution, each 2275
board of county commissioners shall certify identical resolutions 2276
to the respective county board of elections for placement on the 2277
questions and issues ballot at the next succeeding election 2278
occurring at least ninety days after the resolution is certified 2279
to the board of elections. 2280

Sec. 5595.07. The governing board of a regional 2281
transportation improvement project may submit a written request to 2282
the director of transportation for the assistance of the 2283
department of transportation in any or all aspects, components, or 2284
phases of that project. Upon receipt of such a request, the 2285
director may require the board to submit documentation to 2286
substantiate that the board has sufficient resources to fund the 2287
board's share of the project. If the director determines that the 2288
board has sufficient resources, the director may make available to 2289
the board resources of the department, including funding or 2290
equipment, as may be necessary to fulfill the request. The 2291
director, in the director's discretion, may elect to assign any or 2292
all of any post-construction management responsibilities for the 2293
project back to the governing board. 2294

The governing board shall pay all expenses the department 2295
incurs in fulfilling the request for assistance other than those 2296
expenses the director agrees will be covered by the department. 2297
The board's share of expenses may be paid from the proceeds of 2298
bonds issued by the governing board under this section. 2299

Sec. 5595.08. All money, funds, properties, and assets 2300
acquired by the governing board of a regional transportation 2301
improvement project under this chapter, whether as proceeds from 2302
the sale of securities, as revenues, or otherwise, shall be held 2303
by it in trust for the purpose of carrying out its powers and 2304
duties, shall be used and reused as provided in this chapter, and 2305
shall at no time be part of other public funds. Such funds, except 2306
as otherwise provided in bond proceedings or in any trust 2307
agreement securing such securities, or except when invested 2308
pursuant to section 5595.09 of the Revised Code, shall be kept in 2309
depositories selected by the governing board in the manner 2310
provided in Chapter 135. of the Revised Code for the selection of 2311
eligible public depositories, and the deposits shall be secured as 2312
provided in that chapter. Bond proceedings or the trust agreement 2313
securing securities shall provide that any officer to whom, or any 2314
bank or trust company to which, such money is paid shall act as 2315
trustee of the money and hold and apply the money for the purposes 2316
for which the securities are issued, subject to such conditions as 2317
Chapter 133. or 135. of the Revised Code and such proceedings or 2318
trust agreement provide. 2319

Sec. 5595.09. Except as otherwise provided in any bond 2320
proceedings or in any trust agreement securing securities, money 2321
in the funds of the governing board of a regional transportation 2322
improvement project in excess of current needs may be invested as 2323
permitted by sections 135.01 to 135.21 of the Revised Code. Income 2324
from all investments of moneys in any fund shall be credited to 2325
funds as the governing board determines, subject to the provisions 2326
of any such proceedings or trust agreement, and the investments 2327
may be sold at any time the governing board determines. 2328

Sec. 5595.10. The county auditor of the county with the 2329

greatest population, according to the most recent federal 2330
decennial census, that is a party to the cooperative agreement 2331
shall be the fiscal officer for the governing board of the 2332
project. The county prosecutor of the county with the greatest 2333
population, according to the most recent federal decennial census, 2334
that is participating in the project shall be the legal advisor of 2335
the governing board of the project and shall prosecute and defend 2336
all suits and actions that the governing board directs or to which 2337
it is a party. 2338

Sec. 5595.11. The exercise of the powers granted by this 2339
chapter is in all respects for the benefit of the people of the 2340
state, for the increase of their commerce and prosperity, and for 2341
the improvement of their health and living conditions, and, as the 2342
completion of transportation improvements by a regional 2343
transportation improvement project constitute the performance of 2344
essential governmental functions, neither the project nor the 2345
governing board may be required to pay any state or local taxes or 2346
assessments upon any improvement, or upon revenue or any property 2347
acquired or used by the governing board of the project under this 2348
chapter, or upon the income therefrom. The securities issued under 2349
this chapter, their transfer, and the income therefrom, including 2350
any profit made on the sale thereof, shall at all times be free 2351
from taxation within the state. 2352

Sec. 5595.12. The governing board of a regional 2353
transportation improvement project shall not use any amount 2354
pledged or allocated to the board under this chapter for 2355
administrative expenses of the board without prior approval of the 2356
director of transportation. The director may approve expenses 2357
individually by line item or may approve an aggregate amount to be 2358
allocated for administrative expenses over a period of time not 2359

exceeding twelve months. The director may prescribe rules pursuant 2360
to Chapter 119. of the Revised Code necessary to implement this 2361
section. 2362

Sec. 5595.13. Upon completion of the transportation 2363
improvements listed in the cooperative agreement, fulfillment of 2364
all contractual duties assumed by the governing board, and 2365
repayment of all bonds issued by the governing board, the regional 2366
transportation improvement project and the governing board shall 2367
dissolve by operation of law. Upon dissolution of the regional 2368
transportation improvement project, the boards of county 2369
commissioners that created the regional transportation improvement 2370
project shall assume title to all real and personal property 2371
acquired by the board in the fulfillment of its duties under this 2372
chapter. The property shall be divided and distributed in 2373
accordance with the cooperative agreement. Unless otherwise 2374
provided by contract, pledges of revenue to the governing board 2375
from the state or a political subdivision or taxing unit shall 2376
terminate by operation of law upon the dissolution of the regional 2377
transportation improvement project. 2378

Sec. 5747.24. This section is to be applied solely for the 2379
purposes of Chapters 5747. and 5748. of the Revised Code. 2380

(A) As used in this section: 2381

(1) An individual "has one contact period in this state" if 2382
the individual is away overnight from the individual's abode 2383
located outside this state and while away overnight from that 2384
abode spends at least some portion, however minimal, of each of 2385
two consecutive days in this state. 2386

(2) An individual is considered to be "away overnight from 2387
the individual's abode located outside this state" if the 2388
individual is away from the individual's abode located outside 2389

this state for a continuous period of time, however minimal, 2390
beginning at any time on one day and ending at any time on the 2391
next day. 2392

(B)(1) Except as provided in division (B)(2) of this section, 2393
an individual who during a taxable year has no more than ~~one~~ 2394
~~hundred eighty two~~ two hundred twelve contact periods in this 2395
state, which need not be consecutive, and who during the entire 2396
taxable year has at least one abode outside this state, is 2397
presumed to be not domiciled in this state during the taxable year 2398
if, on or before the fifteenth day of the fourth month following 2399
the close of the taxable year, the individual files with the tax 2400
commissioner, on the form prescribed by the commissioner, a 2401
statement from the individual verifying that the individual was 2402
not domiciled in this state under this division during the taxable 2403
year. In the statement, the individual shall verify both of the 2404
following: 2405

(a) During the entire taxable year, the individual was not 2406
domiciled in this state; 2407

(b) During the entire taxable year, the individual had at 2408
least one abode outside this state. The individual shall specify 2409
in the statement the location of each such abode outside this 2410
state. 2411

The presumption that the individual was not domiciled in this 2412
state is irrebuttable unless the individual fails to timely file 2413
the statement as required or makes a false statement. If the 2414
individual fails to file the statement as required or makes a 2415
false statement, the individual is presumed under division (C) of 2416
this section to have been domiciled in this state the entire 2417
taxable year. 2418

In the case of an individual who dies before the statement 2419
would otherwise be due, the personal representative of the estate 2420

of the deceased individual may comply with this division by making 2421
to the best of the representative's knowledge and belief the 2422
statement under division (B)(1) of this section with respect to 2423
the deceased individual, and filing the statement with the 2424
commissioner within the later of the date the statement would 2425
otherwise be due or sixty days after the date of the individual's 2426
death. 2427

An individual or personal representative of an estate who 2428
knowingly makes a false statement under division (B)(1) of this 2429
section is guilty of perjury under section 2921.11 of the Revised 2430
Code. 2431

(2) Division (B) of this section does not apply to an 2432
individual changing domicile from or to this state during the 2433
taxable year. Such an individual is domiciled in this state for 2434
that portion of the taxable year before or after the change, as 2435
applicable. 2436

(C) An individual who during a taxable year has fewer than 2437
~~one hundred eighty three~~ two hundred thirteen contact periods in 2438
this state, which need not be consecutive, and who is not 2439
irrebuttably presumed under division (B) of this section to be not 2440
domiciled in this state with respect to that taxable year, is 2441
presumed to be domiciled in this state for the entire taxable 2442
year, except as provided in division (B)(2) of this section. An 2443
individual can rebut this presumption for any portion of the 2444
taxable year only with a preponderance of the evidence to the 2445
contrary. An individual who rebuts the presumption under this 2446
division for any portion of the taxable year is presumed to be 2447
domiciled in this state for the remainder of the taxable year for 2448
which the individual does not provide a preponderance of the 2449
evidence to the contrary. 2450

(D) An individual who during a taxable year has at least ~~one~~ 2451
~~hundred eighty three~~ two hundred thirteen contact periods in this 2452

state, which need not be consecutive, is presumed to be domiciled 2453
in this state for the entire taxable year, except as provided in 2454
division (B)(2) of this section. An individual can rebut this 2455
presumption for any portion of the taxable year only with clear 2456
and convincing evidence to the contrary. An individual who rebuts 2457
the presumption under this division for any portion of the taxable 2458
year is presumed to be domiciled in this state for the remainder 2459
of the taxable year for which the individual does not provide 2460
clear and convincing evidence to the contrary. 2461

(E) If the tax commissioner challenges the number of contact 2462
periods an individual claims to have in this state during a 2463
taxable year, the individual bears the burden of proof to verify 2464
such number, by a preponderance of the evidence. An individual 2465
challenged by the commissioner is presumed to have a contact 2466
period in this state for any period for which the individual does 2467
not prove by a preponderance of the evidence that the individual 2468
had no such contact period. 2469

Sec. 5747.331. (A) As used in this section: 2470

(1) "Borrower" means any person that receives a loan from the 2471
director of development under section 166.21 of the Revised Code, 2472
regardless of whether the borrower is subject to the tax imposed 2473
by section 5747.02 of the Revised Code. 2474

(2) "Related member" has the same meaning as in section 2475
5733.042 of the Revised Code. 2476

(3) "Qualified research and development loan payments" has 2477
the same meaning as in ~~division (D) of~~ section 166.21 of the 2478
Revised Code. 2479

(B) Beginning with taxable ~~year 2003 and ending with taxable~~ 2480
years beginning in ~~2007~~ 2003, a nonrefundable credit is allowed 2481
against the tax imposed by section 5747.02 of the Revised Code 2482

equal to a borrower's qualified research and development loan 2483
payments made during the calendar year that includes the last day 2484
of the taxable year for which the credit is claimed. The amount of 2485
the credit for a taxable year shall not exceed one hundred fifty 2486
thousand dollars. No taxpayer is entitled to claim a credit under 2487
this section unless it has obtained a certificate issued by the 2488
director of development under division (D) of section 166.21 of 2489
the Revised Code and submits a copy of the certificate with its 2490
report for the taxable year. Failure to submit a copy of the 2491
certificate with the report does not invalidate a claim for a 2492
credit if the taxpayer submits a copy of the certificate within 2493
sixty days after the tax commissioner requests it. The credit 2494
shall be claimed in the order required under section 5747.98 of 2495
the Revised Code. No credit shall be allowed under this section if 2496
the credit was available against the tax imposed by Chapter 5751. 2497
of the Revised Code except to the extent the credit was not 2498
applied against that tax. The credit, to the extent it exceeds the 2499
taxpayer's tax liability for the taxable year after allowance for 2500
any other credits that precede the credit under this section in 2501
that order, shall be carried forward to the next succeeding 2502
taxable year or years until fully used. ~~Any credit not fully~~ 2503
~~utilized by the taxable year beginning in 2007 may be carried~~ 2504
~~forward and applied against the tax levied by Chapter 5751. of the~~ 2505
~~Revised Code to the extent allowed by section 5751.52 of the~~ 2506
~~Revised Code.~~ 2507

(C) A borrower entitled to a credit under this section may 2508
assign the credit, or a portion thereof, to any of the following: 2509

(1) A related member of that borrower; 2510

(2) The owner or lessee of the eligible research and 2511
development project; 2512

(3) A related member of the owner or lessee of the eligible 2513
research and development project. 2514

A borrower making an assignment under this division shall 2515
provide written notice of the assignment to the tax commissioner 2516
and the director of development, in such form as the tax 2517
commissioner prescribes, before the credit that was assigned is 2518
used. The assignor may not claim the credit to the extent it was 2519
assigned to an assignee. The assignee may claim the credit only to 2520
the extent the assignor has not claimed it. 2521

(D) If any taxpayer is a shareholder in an S corporation, a 2522
partner in a partnership, or a member in a limited liability 2523
company treated as a partnership for federal income tax purposes, 2524
the taxpayer shall be allowed the taxpayer's distributive or 2525
proportionate share of the credit available through the S 2526
corporation, partnership, or limited liability company. 2527

(E) The aggregate credit against the taxes imposed by 2528
~~sections 5733.06, 5733.065, 5733.066, and~~ section 5747.02 and 2529
Chapter 5751. of the Revised Code that may be claimed under this 2530
section and section ~~5733.352~~ 5751.52 of the Revised Code by a 2531
borrower as a result of qualified research and development loan 2532
payments attributable during a calendar year to any one loan shall 2533
not exceed one hundred fifty thousand dollars. 2534

Sec. 5751.52. (A) As used in this section: 2535

(1) "Borrower" means any person that receives a loan from the 2536
director of development under section 166.21 of the Revised Code, 2537
regardless of whether the borrower is subject to the tax imposed 2538
by this chapter. 2539

(2) "Qualified research and development loan payments" has 2540
the same meaning as in section 166.21 of the Revised Code. 2541

(3) "Related member" has the same meaning as in section 2542
5733.042 of the Revised Code. 2543

(B) For tax periods beginning on or after January 1, 2008, a 2544

nonrefundable credit may be claimed under this chapter equal to a 2545
borrower's qualified research and development loan payments made 2546
during the calendar year immediately preceding the tax period for 2547
which the credit is claimed. The amount of the credit for a 2548
calendar year shall not exceed one hundred fifty thousand dollars. 2549
No taxpayer is entitled to claim a credit under this section 2550
unless the taxpayer has obtained a certificate issued by the 2551
director of development under division (D) of section 166.21 of 2552
the Revised Code. The credit shall be claimed in the order 2553
required under section ~~5151.98~~ 5751.98 of the Revised Code. ~~A~~ 2554
~~credit claimed in calendar year 2008 may not be applied against~~ 2555
~~the tax otherwise due under this chapter for a tax period~~ 2556
~~beginning before July 1, 2008. No credit shall be allowed under~~ 2557
~~this chapter if the credit was available against the tax imposed~~ 2558
~~by section 5733.06 or 5747.02 of the Revised Code except to the~~ 2559
~~extent the credit was not applied against such tax.~~ The credit, to 2560
the extent it exceeds the taxpayer's ~~tax~~ liability for the tax 2561
imposed under this chapter for a tax period after allowance for 2562
any other credits that precede the credit under this section in 2563
that order, ~~shall~~ may either be carried forward to the next 2564
succeeding tax period or periods or be claimed against the tax 2565
imposed under section 5747.02 as authorized under section 5747.331 2566
of the Revised Code, but the amount of the excess credit claimed 2567
against ~~the~~ either tax for any tax period or taxable year shall be 2568
deducted from the balance carried forward to the next tax period. 2569

(C) A borrower entitled to a credit under this section may 2570
assign the credit, or a portion thereof, to any of the following: 2571

(1) A related member of that borrower; 2572

(2) The owner or lessee of the eligible research and 2573
development project; 2574

(3) A related member of the owner or lessee of the eligible 2575
research and development project. 2576

A borrower making an assignment under this division shall 2577
provide written notice of the assignment to the tax commissioner 2578
and the director of development, in such form as the commissioner 2579
prescribes, before the credit that was assigned is used. The 2580
assignor may not claim the credit to the extent it was assigned to 2581
an assignee. The assignee may claim the credit only to the extent 2582
the assignor has not claimed it. 2583

(D) If any taxpayer is a partner in a partnership or a member 2584
in a limited liability company treated as a partnership for 2585
federal income tax purposes, the taxpayer shall be allowed the 2586
taxpayer's distributive or proportionate share of the credit 2587
available through the partnership or limited liability company. 2588

(E) The aggregate credit against the taxes imposed by this 2589
chapter and section 5747.02 of the Revised Code that may be 2590
claimed under this section and section 5747.331 of the Revised 2591
Code by a borrower as a result of qualified research and 2592
development loan payments attributable during a calendar year to 2593
any one loan shall not exceed one hundred fifty thousand dollars. 2594

Section 2. That existing sections 133.01, 715.70, 715.71, 2595
715.74, 4301.80, 4303.181, 4504.08, 4504.09, 5747.24, 5747.331, 2596
and 5751.52 of the Revised Code are hereby repealed. 2597

Section 3. The amendment by this act of sections 5747.331 and 2598
5751.52 of the Revised Code is remedial in nature and applies to 2599
taxable years and tax periods that began on or after January 1, 2600
2008. Taxpayers may file a refund application with the Tax 2601
Commissioner for any of those taxable years or tax periods on the 2602
basis of the credits authorized under those sections. But a 2603
taxpayer may not file an application requesting a refund for 2604
taxable years or tax periods for which the time limits prescribed 2605
in sections 5747.11 and 5751.08 of the Revised Code would prohibit 2606

such a refund, unless the taxpayer files the application with the Tax Commissioner within one year after the effective date of this act.

Notwithstanding sections 5747.13, 5747.17, 5751.09, and 5751.12 of the Revised Code, the Tax Commissioner may examine the records and documents of or may issue an assessment against a taxpayer for any taxable year or tax period that ended before the effective date of this act for which the taxpayer files a refund application on the basis of a credit authorized under section 5747.331 or 5751.52 of the Revised Code as amended by this act, provided the examination occurs or the assessment is issued not more than four years after the date the refund application is filed.

Section 4. That Section 363.487 of Am. Sub. H.B. 59 of the 130th General Assembly be amended to read as follows:

Sec. 363.487. MANUFACTURING WORKFORCE DEVELOPMENT INITIATIVE

Of the foregoing appropriation item 235685, Manufacturing Workforce Development Initiative, \$1,000,000 in fiscal year 2014 shall be used for a demonstration project to purchase portable welding stations made from large shipping containers and high level advanced training equipment for use by Lorain County Community College.

Of the foregoing appropriation item 235685, Manufacturing Workforce Development Initiative, \$1,000,000 in fiscal year 2014 shall be used for a demonstration project to purchase portable welding stations made from large shipping containers and high level advanced training equipment for use at the Point Industrial Park in South Point.

FEDERAL-MILITARY JOBS COMMISSION

The foregoing appropriation item 235693, Federal-Military Jobs Commission, shall be used by the Federal-Military Jobs Commission to perform its duties and obligations pursuant to section 193.05 of the Revised Code and to prepare a statewide strategy in relation to federal-military jobs in the state.

Section 5. That existing Section 363.487 of Am. Sub. H.B. 59 of the 130th General Assembly is hereby repealed.

Section 6. That Section 363.10 of Am. Sub. H.B. 59 of the 130th General Assembly, as amended by Am. Sub. H.B. 483 of the 130th General Assembly, be amended to read as follows:

Sec. 363.10. BOR BOARD OF REGENTS

General Revenue Fund					2647	
GRF 235321	Operating Expenses	\$	2,850,357	\$	2,850,357	2648
GRF 235401	Lease Rental Payments	\$	5,805,300	\$	0	2649
GRF 235402	Sea Grants	\$	285,000	\$	285,000	2650
GRF 235406	Articulation and Transfer	\$	2,000,000	\$	2,000,000	2651
GRF 235408	Midwest Higher Education Compact	\$	95,000	\$	95,000	2652
GRF 235409	HEI Information System	\$	1,505,683	\$	1,505,683	2653
GRF 235414	State Grants and Scholarship Administration	\$	830,180	\$	830,180	2654
GRF 235417	eStudent Services	\$	2,532,688	\$	2,532,688	2655
GRF 235428	Appalachian New Economy Partnership	\$	737,366	\$	737,366	2656
GRF 235433	Economic Growth Challenge	\$	521,153	\$	521,153	2657
GRF 235434	College Readiness and Access	\$	1,200,000	\$	1,200,000	2658

GRF 235438	Choose Ohio First Scholarship	\$ 16,665,114	\$ 16,665,114	2659
GRF 235443	Adult Basic and Literacy Education - State	\$ 7,427,416	\$ 7,427,416	2660
GRF 235444	Post-Secondary Adult Career-Technical Education	\$ 15,817,547	\$ 15,817,547	2661
GRF 235474	Area Health Education Centers Program Support	\$ 900,000	\$ 900,000	2662
GRF 235480	General Technology Operations	\$ 500,000	\$ 500,000	2663
GRF 235483	Technology Integration and Professional Development	\$ 3,378,598	\$ 2,703,598	2664
GRF 235501	State Share of Instruction	\$ 1,789,699,580	\$1,821,325,497	2665
GRF 235502	Student Support Services	\$ 632,974	\$ 632,974	2666
GRF 235504	War Orphans Scholarships	\$ 5,500,000	\$ 5,500,000	2667
GRF 235507	OhioLINK	\$ 6,211,012	\$ 6,211,012	2668
GRF 235508	Air Force Institute of Technology	\$ 1,740,803	\$ 1,740,803	2669
GRF 235510	Ohio Supercomputer Center	\$ 3,747,418	\$ 3,747,418	2670
GRF 235511	Cooperative Extension Service	\$ 23,086,658	\$ 23,056,658	2671
GRF 235514	Central State Supplement	\$ 11,063,468	\$ 11,063,468	2672
GRF 235515	Case Western Reserve University School of	\$ 2,146,253	\$ 2,146,253	2673

	Medicine				
GRF 235516	Wright State Lake Campus Agricultural Program	\$	200,000	\$	0 2674
GRF 235519	Family Practice	\$	3,166,185	\$	3,166,185 2675
GRF 235520	Shawnee State Supplement	\$	2,326,097	\$	2,326,097 2676
GRF 235523	Youth STEM Commercialization and Entrepreneurship Program	\$	2,000,000	\$	3,000,000 2677
GRF 235524	Police and Fire Protection	\$	107,814	\$	107,814 2678
GRF 235525	Geriatric Medicine	\$	522,151	\$	522,151 2679
GRF 235526	Primary Care Residencies	\$	1,500,000	\$	1,500,000 2680
GRF 235535	Ohio Agricultural Research and Development Center	\$	34,126,100	\$	34,629,970 2681
GRF 235536	The Ohio State University Clinical Teaching	\$	9,668,941	\$	9,668,941 2682
GRF 235537	University of Cincinnati Clinical Teaching	\$	7,952,573	\$	7,952,573 2683
GRF 235538	University of Toledo Clinical Teaching	\$	6,198,600	\$	6,198,600 2684
GRF 235539	Wright State University Clinical Teaching	\$	3,011,400	\$	3,011,400 2685
GRF 235540	Ohio University Clinical Teaching	\$	2,911,212	\$	2,911,212 2686
GRF 235541	Northeast Ohio Medical	\$	2,994,178	\$	2,994,178 2687

	University Clinical				
	Teaching				
GRF 235552	Capital Component	\$	13,628,639	\$	10,280,387
					2688
GRF 235555	Library Depositories	\$	1,440,342	\$	1,440,342
					2689
GRF 235556	Ohio Academic	\$	3,172,519	\$	3,172,519
					2690
	Resources Network				
GRF 235558	Long-term Care	\$	325,300	\$	325,300
					2691
	Research				
GRF 235563	Ohio College	\$	90,284,264	\$	90,284,264
					2692
	Opportunity Grant				
GRF 235572	The Ohio State	\$	766,533	\$	766,533
					2693
	University Clinic				
	Support				
GRF 235599	National Guard	\$	16,711,514	\$	17,384,511
					2694
	Scholarship Program				
GRF 235909	Higher Education	\$	215,368,700	\$	245,822,000
					2695
	General Obligation				
	Debt Service				
TOTAL GRF	General Revenue Fund	\$	2,325,262,630	\$	2,379,460,162
					2696
	General Services Fund Group				2697
2200 235614	Program Approval and	\$	903,595	\$	903,595
					2698
	Reauthorization				
4560 235603	Sales and Services	\$	199,250	\$	199,250
					2699
5JC0 235649	Co-op Internship	\$	8,000,000	\$	8,000,000
					2700
	Program				
5JC0 235668	Defense/Aerospace	\$	4,000,000	\$	4,000,000
					2701
	Workforce Development				
	Initiative				
5JC0 235685	Manufacturing	\$	2,000,000	\$	0
					2702
	Workforce Development				
	Initiative				
<u>5JC0 235693</u>	<u>Federal-Military Jobs</u>	<u>\$</u>	<u>0</u>	<u>\$</u>	<u>700,000</u>
	<u>Commission</u>				2703

TOTAL GSF General Services				2704
Fund Group	\$	15,102,845	\$ 13,102,845	2705
			<u>13,802,845</u>	
Federal Special Revenue Fund Group				2706
3120 235612 Carl D. Perkins Grant/Plan Administration	\$	1,350,000	\$ 1,350,000	2707
3120 235617 Improving Teacher Quality Grant	\$	3,200,000	\$ 3,200,000	2708
3120 235641 Adult Basic and Literacy Education - Federal	\$	14,835,671	\$ 14,835,671	2709
3120 235672 H-1B Tech Skills Training	\$	1,100,000	\$ 1,100,000	2710
3BW0 235630 Indirect Cost Recovery - Federal	\$	50,000	\$ 50,000	2711
3H20 235608 Human Services Project	\$	1,000,000	\$ 1,000,000	2712
TOTAL FED Federal Special Revenue				2713
Fund Group	\$	21,535,671	\$ 21,535,671	2714
State Special Revenue Fund Group				2715
4E80 235602 Higher Educational Facility Commission Administration	\$	29,100	\$ 29,100	2716
4X10 235674 Telecommunity and Distance Learning	\$	49,150	\$ 49,150	2717
5D40 235675 Conferences/Special Purposes	\$	1,884,095	\$ 1,884,095	2718
5FR0 235643 Making Opportunity Affordable	\$	230,000	\$ 230,000	2719
5P30 235663 Variable Savings Plan	\$	8,066,920	\$ 8,104,370	2720
6450 235664 Guaranteed Savings	\$	1,290,718	\$ 1,303,129	2721

Plan			
6820	235606	Nursing Loan Program	\$ 891,320 \$ 891,320 2722
TOTAL SSR State Special Revenue			2723
Fund Group		\$ 12,441,303 \$ 12,491,164	2724
Third Frontier Research & Development Fund Group			2725
7011	235634	Research Incentive	\$ 8,000,000 \$ 8,000,000 2726
Third Frontier Fund			
TOTAL 011 Third Frontier Research & Development Fund Group		\$ 8,000,000 \$ 8,000,000	2727
TOTAL ALL BUDGET FUND GROUPS		\$ 2,382,342,449 \$ 2,434,589,842	2728
		<u>2,435,289,842</u>	

Section 7. That existing Section 363.10 of Am. Sub. H.B. 59 2730
of the 130th General Assembly, as amended by Am. Sub. H.B. 483 of 2731
the 130th General Assembly, is hereby repealed. 2732