

AN ACT

To amend sections 122.175, 301.27, 301.28, 5101.92, 5703.57, 5709.121, 5726.01, and 5726.04 of the Revised Code, to amend Section 253.90 of Am. H.B. 497 of the 130th General Assembly, and to amend Section 239.10 of Am. H.B. 497 of the 130th General Assembly, as subsequently amended, to provide a three-day sales tax "holiday" in August 2015 during which sales of back-to-school clothing, school supplies, and school instructional materials are exempt from sales and use taxes, to temporarily allow computer data centers more time to make the required capital investment for purposes of qualifying for a sales and use tax exemption for computer data center equipment purchases, to expand the work-related expenses that may be paid for by use of a credit card held by a board of county commissioners or the office of another county appointing authority, and to allow a county law library resources board to accept payment for fees for services and the receipt of gifts by financial transaction devices under certain circumstances, to adjust the administration of the financial institution tax, to change the date by which the Ohio Healthier Buckeye Advisory Council must submit its recommendations to the Director of Job and Family Services from December 1, 2014, to December 1, 2015, to change the requirements for qualifying for a tax exemption for historic structures used for charitable and public purposes, to modify the tax on financial institutions, to establish the Economic Gardening Technical Assistance Pilot Program, to add the

Governor or the Governor's designee to the Ohio Business Gateway Steering Committee, and to make appropriations.

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

SECTION 1. That sections 122.175, 301.27, 301.28, 5101.92, 5703.57, 5709.121, 5726.01, and 5726.04 of the Revised Code be amended to read as follows:

Sec. 122.175. (A) As used in this section:

(1) "Capital investment project" means a plan of investment at a project site for the acquisition, construction, renovation, expansion, replacement, or repair of a computer data center or of computer data center equipment, but does not include any of the following:

(a) Project costs paid before a date determined by the tax credit authority for each capital investment project;

(b) Payments made to a related member as defined in section 5733.042 of the Revised Code or to a consolidated elected taxpayer or a combined taxpayer as defined in section 5751.01 of the Revised Code.

(2) "Computer data center" means a facility used or to be used primarily to house computer data center equipment used or to be used in conducting one or more computer data center businesses, as determined by the tax credit authority.

(3) "Computer data center business" means, as may be further determined by the tax credit authority, a business that provides electronic information services as defined in division (Y)(1)(c) of section 5739.01 of the Revised Code, or that leases a facility to one or more such businesses. "Computer data center business" does not include providing electronic publishing as defined in division (LLL) of that section.

(4) "Computer data center equipment" means tangible personal property used or to be used for any of the following:

(a) To conduct a computer data center business, including equipment cooling systems to manage the performance of computer data center equipment;

(b) To generate, transform, transmit, distribute, or manage electricity necessary to operate the tangible personal property used or to be used in conducting a computer data center business;

(c) As building and construction materials sold to construction contractors for incorporation into a computer data center.

(5) "Eligible computer data center" means a computer data center that satisfies all of the following requirements:

(a) One or more taxpayers operating a computer data center business at the project site will, in the aggregate, make payments for a capital investment project of at least one hundred million dollars at the project site during a period of one of the following cumulative periods:

(i) For projects beginning in 2013, five consecutive calendar years;

(ii) For projects beginning in 2014, four consecutive calendar years;

(iii) For projects beginning in or after 2015, three consecutive calendar years;

(b) One or more taxpayers operating a computer data center business at the project site will, in the aggregate, pay annual compensation that is subject to the withholding obligation imposed under section 5747.06 of the Revised Code of at least one million five hundred thousand dollars to employees employed at the project site for each year of the agreement beginning on or after the first day of the twenty-fifth month after the agreement was entered into under this section.

(6) "Person" has the same meaning as in section 5701.01 of the Revised Code.

(7) "Project site," "related member," and "tax credit authority" have the same meanings as in sections 122.17 and 122.171 of the Revised Code.

(8) "Taxpayer" means any person subject to the taxes imposed under Chapters 5739. and 5741. of the Revised Code.

(B) The tax credit authority may completely or partially exempt from the taxes levied under Chapters 5739. and 5741. of the Revised Code the sale, storage, use, or other consumption of computer data center equipment used or to be used at an eligible computer data center. Any such exemption shall extend to charges for the delivery, installation, or repair of the computer data center equipment subject to the exemption under this section.

(C) A taxpayer that proposes a capital improvement project for an eligible computer data center in this state may apply to the tax credit authority to enter into an agreement under this section authorizing a complete or partial exemption from the taxes imposed under Chapters 5739. and 5741. of the Revised Code on computer data center equipment purchased by the applicant or any other taxpayer that operates a computer data center business at the project site and used or to be used at the eligible computer data center. The director of development services shall prescribe the form of the application. After receipt of an application, the authority shall forward copies of the application to the director of budget and management, the tax commissioner, and the director of development

services, each of whom shall review the application to determine the economic impact that the proposed eligible computer data center would have on the state and any affected political subdivisions and submit to the authority a summary of their determinations and recommendations.

(D) Upon review and consideration of such determinations and recommendations, the tax credit authority may enter into an agreement with the applicant and any other taxpayer that operates a computer data center business at the project site for a complete or partial exemption from the taxes imposed under Chapters 5739. and 5741. of the Revised Code on computer data center equipment used or to be used at an eligible computer data center if the authority determines all of the following:

(1) The capital investment project for the eligible computer data center will increase payroll and the amount of income taxes to be withheld from employee compensation pursuant to section 5747.06 of the Revised Code.

(2) The applicant is economically sound and has the ability to complete or effect the completion of the proposed capital investment project.

(3) The applicant intends to and has the ability to maintain operations at the project site for the term of the agreement.

(4) Receiving the exemption is a major factor in the applicant's decision to begin, continue with, or complete the capital investment project.

(E) An agreement entered into under this section shall include all of the following:

(1) A detailed description of the capital investment project that is the subject of the agreement, including the amount of the investment, the period over which the investment has been or is being made, the annual compensation to be paid by each taxpayer subject to the agreement to its employees at the project site, and the anticipated amount of income taxes to be withheld from employee compensation pursuant to section 5747.06 of the Revised Code.

(2) The percentage of the exemption from the taxes imposed under Chapters 5739. and 5741. of the Revised Code for the computer data center equipment used or to be used at the eligible computer data center, the length of time the computer data center equipment will be exempted, and the first date on which the exemption applies.

(3) A requirement that the computer data center remain an eligible computer data center during the term of the agreement and that the applicant maintain operations at the eligible computer data center during that term. An applicant does not violate the requirement described in division (E)(3) of this section if the applicant ceases operations at the eligible computer data center during the term of the agreement but resumes those operations within

eighteen months after the date of cessation. The agreement shall provide that, in such a case, the applicant and any other taxpayer that operates a computer data center business at the project site shall not claim the tax exemption authorized in the agreement for any purchase of computer data center equipment made during the period in which the applicant did not maintain operations at the eligible computer data center.

(4) A requirement that, for each year of the term of the agreement beginning on or after the first day of the twenty-fifth month after the date the agreement was entered into, one or more taxpayers operating a computer data center business at the project site will, in the aggregate, pay annual compensation that is subject to the withholding obligation imposed under section 5747.06 of the Revised Code of at least one million five hundred thousand dollars to employees at the eligible computer data center.

(5) A requirement that each taxpayer subject to the agreement annually report to the director of development services employment, tax withholding, capital investment, and other information required by the director to perform the director's duties under this section.

(6) A requirement that the director of development services annually review the annual reports of each taxpayer subject to the agreement to verify the information reported under division (E)(5) of this section and compliance with the agreement. Upon verification, the director shall issue a certificate to each such taxpayer stating that the information has been verified and that the taxpayer remains eligible for the exemption specified in the agreement.

(7) A provision providing that the taxpayers subject to the agreement may not relocate a substantial number of employment positions from elsewhere in this state to the project site unless the director of development services determines that the appropriate taxpayer notified the legislative authority of the county, township, or municipal corporation from which the employment positions would be relocated. For purposes of this paragraph, the movement of an employment position from one political subdivision to another political subdivision shall be considered a relocation of an employment position unless the movement is confined to the project site. The transfer of an employment position from one political subdivision to another political subdivision shall not be considered a relocation of an employment position if the employment position in the first political subdivision is replaced by another employment position.

(8) A waiver by each taxpayer subject to the agreement of any limitations periods relating to assessments or adjustments resulting from the taxpayer's failure to comply with the agreement.

(F) The term of an agreement under this section shall be determined by the tax credit authority, and the amount of the exemption shall not exceed one hundred per cent of such taxes that would otherwise be owed in respect to the exempted computer data center equipment.

(G) If any taxpayer subject to an agreement under this section fails to meet or comply with any condition or requirement set forth in the agreement, the tax credit authority may amend the agreement to reduce the percentage of the exemption or term during which the exemption applies to the computer data center equipment used or to be used by the noncompliant taxpayer at an eligible computer data center. The reduction of the percentage or term may take effect in the current calendar year.

(H) Financial statements and other information submitted to the department of development services or the tax credit authority by an applicant for or recipient of an exemption under this section, and any information taken for any purpose from such statements or information, are not public records subject to section 149.43 of the Revised Code. However, the chairperson of the authority may make use of the statements and other information for purposes of issuing public reports or in connection with court proceedings concerning tax exemption agreements under this section. Upon the request of the tax commissioner, the chairperson of the authority shall provide to the tax commissioner any statement or other information submitted by an applicant for or recipient of an exemption under this section. The tax commissioner shall preserve the confidentiality of the statement or other information.

(I) The tax commissioner shall issue a direct payment permit under section 5739.031 of the Revised Code to each taxpayer subject to an agreement under this section. Such direct payment permit shall authorize the taxpayer to pay any sales and use taxes due on purchases of computer data center equipment used or to be used in an eligible computer data center and to pay any sales and use taxes due on purchases of tangible personal property or taxable services other than computer data center equipment used or to be used in an eligible computer data center directly to the tax commissioner. Each such taxpayer shall pay pursuant to such direct payment permit all sales tax levied on such purchases under sections 5739.02, 5739.021, 5739.023, and 5739.026 of the Revised Code and all use tax levied on such purchases under sections 5741.02, 5741.021, 5741.022, and 5741.023 of the Revised Code, consistent with the terms of the agreement entered into under this section.

During the term of an agreement under this section each taxpayer subject to the agreement shall submit to the tax commissioner a return that

shows the amount of computer data center equipment purchased for use at the eligible computer data center, the amount of tangible personal property and taxable services other than computer data center equipment purchased for use at the eligible computer data center, the amount of tax under Chapter 5739. or 5741. of the Revised Code that would be due in the absence of the agreement under this section, the exemption percentage for computer data center equipment specified in the agreement, and the amount of tax due under Chapter 5739. or 5741. of the Revised Code as a result of the agreement under this section. Each such taxpayer shall pay the tax shown on the return to be due in the manner and at the times as may be further prescribed by the tax commissioner. Each such taxpayer shall include a copy of the director of development services' certificate of verification issued under division (E)(6) of this section. Failure to submit a copy of the certificate with the return does not invalidate the claim for exemption if the taxpayer submits a copy of the certificate to the tax commissioner within sixty days after the tax commissioner requests it.

(J) If the director of development services determines that one or more taxpayers received an exemption from taxes due on the purchase of computer data center equipment purchased for use at a computer data center that no longer complies with the requirement under division (E)(3) of this section, the director shall notify the tax credit authority and, if applicable, the taxpayer that applied to enter the agreement for the exemption under division (C) ~~if~~ of this section of the noncompliance. After receiving such a notice, and after giving each taxpayer subject to the agreement an opportunity to explain the noncompliance, the authority may terminate the agreement and require each such taxpayer to pay to the state all or a portion of the taxes that would have been owed in regards to the exempt equipment in previous years, all as determined under rules adopted pursuant to division (K) of this section. In determining the portion of the taxes that would have been owed on the previously exempted equipment to be paid to this state by a taxpayer, the authority shall consider the effect of market conditions on the eligible computer data center, whether the taxpayer continues to maintain other operations in this state, and, with respect to agreements involving multiple taxpayers, the taxpayer's level of responsibility for the noncompliance. After making the determination, the authority shall certify to the tax commissioner the amount to be paid by each taxpayer subject to the agreement. The tax commissioner shall make an assessment for that amount against each such taxpayer under Chapter 5739. or 5741. of the Revised Code. The time limitations on assessments under those chapters do not apply to an assessment under this division, but the tax commissioner

shall make the assessment within one year after the date the authority certifies to the tax commissioner the amount to be paid by the taxpayer.

(K) The director of development services, after consultation with the tax commissioner and in accordance with Chapter 119. of the Revised Code, shall adopt rules necessary to implement this section. The rules may provide for recipients of tax exemptions under this section to be charged fees to cover administrative costs incurred in the administration of this section. The fees collected shall be credited to the business assistance fund created in section 122.174 of the Revised Code. At the time the director gives public notice under division (A) of section 119.03 of the Revised Code of the adoption of the rules, the director shall submit copies of the proposed rules to the chairpersons of the standing committees on economic development in the senate and the house of representatives.

(L) On or before the first day of August of each year, the director of development services shall submit a report to the governor, the president of the senate, and the speaker of the house of representatives on the tax exemption authorized under this section. The report shall include information on the number of agreements that were entered into under this section during the preceding calendar year, a description of the eligible computer data center that is the subject of each such agreement, and an update on the status of eligible computer data centers under agreements entered into before the preceding calendar year.

(M) A taxpayer may be made a party to an existing agreement entered into under this section by the tax credit authority and another taxpayer or group of taxpayers. In such a case, the taxpayer shall be entitled to all benefits and bound by all obligations contained in the agreement and all requirements described in this section. When an agreement includes multiple taxpayers, each taxpayer shall be entitled to a direct payment permit as authorized in division (I) of this section.

Sec. 301.27. (A) As used in this section:

(1) "Credit card" includes gasoline and telephone credit cards but excludes any procurement card authorized under section 301.29 of the Revised Code.

(2) "Officer" includes an individual who also is an appointing authority.

(3) "Gasoline and oil expenses" and "motor vehicle repair and maintenance expenses" refer to only those expenses incurred for motor vehicles owned or leased by the county.

(B)(1) A credit card held by a board of county commissioners or the office of any other county appointing authority shall be used only to pay the following work-related expenses:

- (a) Food expenses;
- (b) Transportation expenses;
- (c) Gasoline and oil expenses;
- (d) Motor vehicle repair and maintenance expenses;
- (e) Telephone expenses;
- (f) Lodging expenses;
- (g) Internet service provider expenses;

(h) In the case of a public children services agency, expenses for purchases for children for whom the agency is providing temporary emergency care pursuant to section 5153.16 of the Revised Code, children in the temporary or permanent custody of the agency, and children in a planned permanent living arrangement;

(i) Webinar expenses;

(j) The expenses for purchases of automatic or electronic data processing or record-keeping equipment, software, or services, provided that, in a county that has established an automatic data processing board, the county office and the county officer or employee authorized to use the credit card comply with sections 307.84 to 307.847 of the Revised Code. The expenses paid by a credit card under division (B)(1)(j) of this section shall not exceed ten thousand dollars per quarter, unless the board of county commissioners adopts a resolution approving the payment by credit card of such expenses that exceed that amount during that time period.

(2) No late charges or finance charges shall be allowed as an allowable expense unless authorized by the board of county commissioners.

(C) A county appointing authority may apply to the board of county commissioners for authorization to have an officer or employee of the appointing authority use a credit card held by that appointing authority. The authorization request shall state whether the card is to be issued only in the name of the office of the appointing authority or whether the issued card also shall include the name of a specified officer or employee.

(D) The debt incurred as a result of the use of a credit card pursuant to this section shall be paid from moneys appropriated to specific appropriation line items of the appointing authority for work-related expenses listed in division (B)(1) of this section.

(E)(1) Except as otherwise provided in division (E)(2) of this section, every officer or employee authorized to use a credit card held by the board or appointing authority shall submit to the board by the first day of each month an estimate of the officer's or employee's work-related expenses listed in division (B)(1) of this section for that month along with the specific appropriation line items from which those expenditures are to be made,

unless the board authorizes, by resolution, the officer or employee to submit to the board such an estimate for a period longer than one month. The board may revise the estimate and determine the amount it approves, if any, not to exceed the estimated amount. The board shall certify the amount of its determination to the county auditor along with the specific appropriation line items from which the expenditures are to be made. After receiving certification from the county auditor that the determined sum of money is in the treasury or in the process of collection to the credit of the specific appropriation line items for which the credit card is approved for use, and is free from previous and then-outstanding obligations or certifications, the board shall authorize the officer or employee to incur debt for the expenses against the county's credit up to the authorized amount.

(2) In lieu of following the procedure set forth in division (E)(1) of this section, a board of county commissioners may adopt a resolution authorizing an officer or employee of an appointing authority to use a county credit card to pay for specific classes of the work-related expenses listed in division (B)(1) of this section, or use a specific credit card for any of those work-related expenses listed in division (B)(1) of this section, without submitting an estimate of those expenses to the board as required by division (E)(1) of this section. Prior to adopting the resolution, the board shall notify the county auditor. The resolution shall specify whether the officer's or employee's exemption extends to the use of a specific credit card, which card shall be identified by its number, or to one or more specific work-related uses from the classes of uses permitted under division (B)(1) of this section. Before any credit card exempted for specific uses may be used to make purchases for uses other than those specific uses listed in the resolution, the procedures outlined in division (E)(1) of this section must be followed or the use shall be considered an unauthorized use. Use of any credit card under division (E)(2) of this section shall be limited to the amount appropriated and encumbered in a specific appropriation line item for the permitted use or uses designated in the authorizing resolution, or, in the case of a resolution that authorizes use of a specific credit card, for each of the permitted uses listed in division (B) of this section, but only to the extent the moneys in those specific appropriation line items are not otherwise encumbered.

(F)(1) Any time a county credit card approved for use for an authorized amount under division (E)(1) of this section is used for more than that authorized amount, the appointing authority may request the board of county commissioners to authorize after the fact the expenditure of any amount charged beyond the originally authorized amount if, upon the board's

request, the county auditor certifies that sum of money is in the treasury or in the process of collection to the credit of the appropriate appropriation line item for which the credit card was used, and is free from previous and then-outstanding obligations or certifications. If the card is used for more than the amount originally authorized and if for any reason that amount is not authorized after the fact, the county treasury shall be reimbursed for any amount spent beyond the originally authorized amount in the following manner:

(a) If the card is issued in the name of a specific officer or employee, that officer or employee is liable in person and upon any official bond the officer or employee has given to the county to reimburse the county treasury for the amount charged to the county beyond the originally authorized amount.

(b) If the card is issued to the office of the appointing authority, the appointing authority is liable in person and upon any official bond the appointing authority has given to the county for the amount charged to the county beyond the originally authorized amount.

(2) Any time a county credit card authorized for use under division (E)(2) of this section is used for more than the amount appropriated under that division, the county treasury shall be reimbursed for any amount spent beyond the originally appropriated amount in the following manner:

(a) If the card is issued in the name of a specific officer or employee, that officer or employee is liable in person and upon any official bond the officer or employee has given to the county for reimbursing the county treasury for any amount charged on the card beyond the originally appropriated amount.

(b) If the card is issued in the name of the office of the appointing authority, the appointing authority is liable in person and upon any official bond the appointing authority has given to the county for reimbursement for any amount charged on the card beyond the originally appropriated amount.

(3) Whenever any officer or employee who is authorized to use a credit card held by the board or the office of any other county appointing authority suspects the loss, theft, or possibility of unauthorized use of the card, the officer or employee shall notify the county auditor and either the officer's or employee's appointing authority or the board immediately and in writing.

(4) If the county auditor determines there has been a credit card expenditure beyond the appropriated or authorized amount as provided in division (E) of this section, the auditor immediately shall notify the board of county commissioners. When the board determines, on its own or after notification from the county auditor, that the county treasury should be

reimbursed for credit card expenditures beyond the appropriated or authorized amount as provided in divisions (F)(1) and (2) of this section, it shall give written notice to the county auditor and to the officer or employee or appointing authority liable to the treasury as provided in those divisions. If, within thirty days after issuance of the written notice, the county treasury is not reimbursed for the amount shown on the written notice, the prosecuting attorney of the county shall recover that amount from the officer or employee or appointing authority who is liable under this section by civil action in any court of appropriate jurisdiction.

(G) Use of a county credit card for any use other than those permitted under division (B)(1) of this section is a violation of section 2913.21 of the Revised Code.

Sec. 301.28. (A) As used in this section:

(1) "Financial transaction device" includes a credit card, debit card, charge card, or prepaid or stored value card, or automated clearinghouse network credit, debit, or e-check entry that includes, but is not limited to, accounts receivable and internet-initiated, point of purchase, and telephone-initiated applications or any other device or method for making an electronic payment or transfer of funds.

(2) "County expenses" includes fees, costs, taxes, assessments, fines, penalties, payments, or any other expense a person owes or otherwise pays to a county office under the authority of a county official, other than dog registration and kennel fees required to be paid under Chapter 955. of the Revised Code. "County expenses" includes payment to a county office of money confiscated during the commitment of an individual to a county jail, of bail, of money for a prisoner's inmate account, and of money for goods and services obtained by or for the use of an individual incarcerated by a county sheriff.

(3) "County official" includes the county auditor, county treasurer, county engineer, county recorder, county prosecuting attorney, county sheriff, county coroner, county park district and board of county commissioners, the clerk of the probate court, the clerk of the juvenile court, the clerks of court for all divisions of the courts of common pleas, and the clerk of the court of common pleas, the clerk of a county-operated municipal court, and the clerk of a county court.

The term "county expenses" includes county expenses owed to the board of health of the general health district or a combined health district in the county. If the board of county commissioners authorizes county expenses to be paid by financial transaction devices under this section, then the board of health and the general health district and the combined health

district may accept payments by financial transaction devices under this section as if the board were a "county official" and the district were a county office. However, in the case of a general health district formed by unification of general health districts under section 3709.10 of the Revised Code, this entitlement applies only if all the boards of county commissioners of all counties in the district have authorized payments to be accepted by financial transaction devices.

The term "county expenses" also includes fees for services and the receipt of gifts to the county law library resources fund authorized by rules adopted by the county law library resources board under division (D) of section 307.51 of the Revised Code. If the board of county commissioners authorizes county expenses to be paid by financial transaction devices under this section, then the county law library resources board may accept payments by financial transaction devices under this section as if the board were a "county official."

(B) Notwithstanding any other section of the Revised Code and except as provided in division (D) of this section, a board of county commissioners may adopt a resolution authorizing the acceptance of payments by financial transaction devices for county expenses. The resolution shall include the following:

(1) A specification of those county officials who, and of the county offices under those county officials that, are authorized to accept payments by financial transaction devices;

(2) A list of county expenses that may be paid for through the use of a financial transaction device;

(3) Specific identification of financial transaction devices that the board authorizes as acceptable means of payment for county expenses. Uniform acceptance of financial transaction devices among different types of county expenses is not required.

(4) The amount, if any, authorized as a surcharge or convenience fee under division (E) of this section for persons using a financial transaction device. Uniform application of surcharges or convenience fees among different types of county expenses is not required.

(5) A specific provision as provided in division (G) of this section requiring the payment of a penalty if a payment made by means of a financial transaction device is returned or dishonored for any reason.

The board's resolution shall also designate the county treasurer as an administrative agent to solicit proposals, within guidelines established by the board in the resolution and in compliance with the procedures provided in division (C) of this section, from financial institutions, issuers of financial

transaction devices, and processors of financial transaction devices, to make recommendations about those proposals to the board, and to assist county offices in implementing the county's financial transaction devices program. The county treasurer may decline this responsibility within thirty days after receiving a copy of the board's resolution by notifying the board in writing within that period. If the treasurer so notifies the board, the board shall perform the duties of the administrative agent.

If the county treasurer is the administrative agent and fails to administer the county financial transaction devices program in accordance with the guidelines in the board's resolution, the board shall notify the treasurer in writing of the board's findings, explain the failures, and give the treasurer six months to correct the failures. If the treasurer fails to make the appropriate corrections within that six-month period, the board may pass a resolution declaring the board to be the administrative agent. The board may later rescind that resolution at its discretion.

(C) The county shall follow the procedures provided in this division whenever it plans to contract with financial institutions, issuers of financial transaction devices, or processors of financial transaction devices for the purposes of this section. The administrative agent shall request proposals from at least three financial institutions, issuers of financial transaction devices, or processors of financial transaction devices, as appropriate in accordance with the resolution adopted under division (B) of this section. Prior to sending any financial institution, issuer, or processor a copy of any such request, the county shall advertise its intent to request proposals in a newspaper of general circulation in the county once a week for two consecutive weeks or as provided in section 7.16 of the Revised Code. The notice shall state that the county intends to request proposals; specify the purpose of the request; indicate the date, which shall be at least ten days after the second publication, on which the request for proposals will be mailed to financial institutions, issuers, or processors; and require that any financial institution, issuer, or processor, whichever is appropriate, interested in receiving the request for proposals submit written notice of this interest to the county not later than noon of the day on which the request for proposals will be mailed.

Upon receiving the proposals, the administrative agent shall review them and make a recommendation to the board of county commissioners on which proposals to accept. The board of county commissioners shall consider the agent's recommendation and review all proposals submitted, and then may choose to contract with any or all of the entities submitting proposals, as appropriate. The board shall provide any financial institution,

issuer, or processor that submitted a proposal, but with which the board does not enter into a contract, notice that its proposal is rejected. The notice shall state the reasons for the rejection, indicate whose proposals were accepted, and provide a copy of the terms and conditions of the successful bids.

(D) A board of county commissioners adopting a resolution under this section shall send a copy of the resolution to each county official in the county who is authorized by the resolution to accept payments by financial transaction devices. After receiving the resolution and before accepting payments by financial transaction devices, a county official shall provide written notification to the board of county commissioners of the official's intent to implement the resolution within the official's office. Each county office subject to the board's resolution adopted under division (B) of this section may use only the financial institutions, issuers of financial transaction devices, and processors of financial transaction devices with which the board of county commissioners contracts, and each such office is subject to the terms of those contracts.

If a county office under the authority of a county official is directly responsible for collecting one or more county expenses and the county official determines not to accept payments by financial transaction devices for one or more of those expenses, the office shall not be required to accept payments by financial transaction devices, notwithstanding the adoption of a resolution by the board of county commissioners under this section.

Any office of a clerk of the court of common pleas that accepts financial transaction devices on or before July 1, 1999, and any other county office that accepted such devices before January 1, 1998, may continue to accept such devices without being subject to any resolution passed by the board of county commissioners under division (B) of this section, or any other oversight by the board of the office's financial transaction devices program. Any such office may use surcharges or convenience fees in any manner the county official in charge of the office determines to be appropriate, and, if the county treasurer consents, may appoint the county treasurer to be the office's administrative agent for purposes of accepting financial transaction devices. In order not to be subject to the resolution of the board of county commissioners adopted under division (B) of this section, a county office shall notify the board in writing within thirty days after March 30, 1999, that it accepted financial transaction devices prior to January 1, 1998, or, in the case of the office of a clerk of the court of common pleas, the clerk has accepted or will accept such devices on or before July 1, 1999. Each such notification shall explain how processing costs associated with financial transaction devices are being paid and shall indicate whether surcharge or

convenience fees are being passed on to consumers.

(E) A board of county commissioners may establish a surcharge or convenience fee that may be imposed upon a person making payment by a financial transaction device. The surcharge or convenience fee shall not be imposed unless authorized or otherwise permitted by the rules prescribed by an agreement governing the use and acceptance of the financial transaction device.

If a surcharge or convenience fee is imposed, every county office accepting payment by a financial transaction device, regardless of whether that office is subject to a resolution adopted by a board of county commissioners, shall clearly post a notice in that office and shall notify each person making a payment by such a device about the surcharge or fee. Notice to each person making a payment shall be provided regardless of the medium used to make the payment and in a manner appropriate to that medium. Each notice shall include all of the following:

(1) A statement that there is a surcharge or convenience fee for using a financial transaction device;

(2) The total amount of the charge or fee expressed in dollars and cents for each transaction, or the rate of the charge or fee expressed as a percentage of the total amount of the transaction, whichever is applicable;

(3) A clear statement that the surcharge or convenience fee is nonrefundable.

(F) If a person elects to make a payment to the county by a financial transaction device and a surcharge or convenience fee is imposed, the payment of the surcharge or fee shall be considered voluntary and the surcharge or fee is not refundable.

(G) If a person makes payment by financial transaction device and the payment is returned or dishonored for any reason, the person is liable to the county for payment of a penalty over and above the amount of the expense due. The board of county commissioners shall determine the amount of the penalty, which may be either a fee not to exceed twenty dollars or payment of the amount necessary to reimburse the county for banking charges, legal fees, or other expenses incurred by the county in collecting the returned or dishonored payment. The remedies and procedures provided in this section are in addition to any other available civil or criminal remedies provided by law.

(H) No person making any payment by financial transaction device to a county office shall be relieved from liability for the underlying obligation except to the extent that the county realizes final payment of the underlying obligation in cash or its equivalent. If final payment is not made by the

financial transaction device issuer or other guarantor of payment in the transaction, the underlying obligation shall survive and the county shall retain all remedies for enforcement that would have applied if the transaction had not occurred.

(I) A county official or employee who accepts a financial transaction device payment in accordance with this section and any applicable state or local policies or rules is immune from personal liability for the final collection of such payments.

Sec. 5101.92. The Ohio healthier buckeye advisory council may do all of the following:

(A) Develop means by which county healthier buckeye councils established under section 355.02 of the Revised Code may reduce the reliance of individuals on publicly funded assistance programs as provided in section 355.03 of the Revised Code;

(B) Recommend to the director of job and family services eligibility criteria, application processes, and maximum grant amounts for the Ohio healthier buckeye grant program;

(C) Not later than December 1, ~~2014~~ 2015, submit to the director recommendations for doing all of the following:

(1) Coordinating services across all public assistance programs to help individuals find employment, succeed at work, and stay out of poverty;

(2) Revising incentives for public assistance programs to foster person-centered case management;

(3) Standardizing and automating eligibility determination policies and processes for public assistance programs.

Sec. 5703.57. (A) As used in this section, "Ohio business gateway" has the same meaning as in section 718.051 of the Revised Code.

(B) There is hereby created the Ohio business gateway steering committee to direct the continuing development of the Ohio business gateway and to oversee its operations. The committee shall provide general oversight regarding operation of the Ohio business gateway and shall recommend to the department of administrative services enhancements that will improve the Ohio business gateway. The committee shall consider all banking, technological, administrative, and other issues associated with the Ohio business gateway and shall make recommendations regarding the type of reporting forms or other tax documents to be filed through the Ohio business gateway.

(C) The committee shall consist of:

(1) The following members, appointed by the governor with the advice and consent of the senate:

- (a) Not more than four representatives of the business community;
 - (b) Not more than one representative of municipal tax administrators;
- and
- (c) Not more than two tax practitioners.
 - (2) The following ex officio members:
 - (a) The director or other highest officer of each state agency that has tax reporting forms or other tax documents filed with it through the Ohio business gateway or the director's designee;
 - (b) The secretary of state or the secretary of state's designee;
 - (c) The treasurer of state or the treasurer of state's designee;
 - (d) The director of budget and management or the director's designee;
 - (e) The state chief information officer or the officer's designee;
 - (f) The tax commissioner or the tax commissioner's designee; and
 - (g) The director of development or the director's designee;
 - (h) The governor or the governor's designee.

An appointed member shall serve until the member resigns or is removed by the governor. Vacancies shall be filled in the same manner as original appointments.

(D) A vacancy on the committee does not impair the right of the other members to exercise all the functions of the committee. The presence of a majority of the members of the committee constitutes a quorum for the conduct of business of the committee. The concurrence of at least a majority of the members of the committee is necessary for any action to be taken by the committee. On request, each member of the committee shall be reimbursed for the actual and necessary expenses incurred in the discharge of the member's duties.

(E) The committee is a part of the department of taxation for administrative purposes.

(F) Each year, the governor shall select a member of the committee to serve as chairperson. The chairperson shall appoint an official or employee of the department of taxation to act as the committee's secretary. The secretary shall keep minutes of the committee's meetings and a journal of all meetings, proceedings, findings, and determinations of the committee.

(G) The committee may hire professional, technical, and clerical staff needed to support its activities.

(H) The committee shall meet as often as necessary to perform its duties.

Sec. 5709.121. (A) Real property and tangible personal property belonging to a charitable or educational institution or to the state or a political subdivision, shall be considered as used exclusively for charitable

or public purposes by such institution, the state, or political subdivision, if it meets one of the following requirements:

(1) It is used by such institution, the state, or political subdivision, or by one or more other such institutions, the state, or political subdivisions under a lease, sublease, or other contractual arrangement:

(a) As a community or area center in which presentations in music, dramatics, the arts, and related fields are made in order to foster public interest and education therein;

(b) For other charitable, educational, or public purposes.

(2) It is made available under the direction or control of such institution, the state, or political subdivision for use in furtherance of or incidental to its charitable, educational, or public purposes and not with the view to profit.

(3) It is used by an organization described in division (D) of section 5709.12 of the Revised Code. If the organization is a corporation that receives a grant under the Thomas Alva Edison grant program authorized by division (C) of section 122.33 of the Revised Code at any time during the tax year, "used," for the purposes of this division, includes holding property for lease or resale to others.

(B)(1) Property described in division (A)(1)(a) of this section shall continue to be considered as used exclusively for charitable or public purposes even if the property is conveyed through one conveyance or a series of conveyances to an entity that is not a charitable or educational institution and is not the state or a political subdivision, provided that all of the following conditions apply with respect to that property:

(a) The property ~~has been~~ was listed as exempt on the county auditor's tax list and duplicate for the county in which it is located for the ~~ten~~ tax ~~years~~ year immediately preceding the year in which the property is conveyed through one conveyance or a series of conveyances;

(b) The property is conveyed through one conveyance or a series of conveyances to an owner that does any of the following:

(i) Leases the property through one lease or a series of leases to the entity that owned or occupied the property for the ~~ten~~ tax ~~years~~ year immediately preceding the year in which the property is conveyed or to an affiliate of that entity;

(ii) Contracts to have renovations performed as described in division (B)(1)(d) of this section and is at least partially owned by a nonprofit organization described in section 501(c)(3) of the Internal Revenue Code that is exempt from taxation under section 501(a) of that code.

(c) The property includes improvements that are at least fifty years old;

(d) The property is being renovated in connection with a claim for

historic preservation tax credits available under federal law;

(e) The property continues to be used for the purposes described in division (A)(1)(a) of this section after its conveyance; and

(f) The property is certified by the United States secretary of the interior as a "certified historic structure" or certified as part of a certified historic structure.

(2) Notwithstanding section 5715.27 of the Revised Code, an application for exemption from taxation of property described in division (B)(1) of this section may be filed by either the owner of the property or its occupant.

(C) For purposes of this section, an institution that meets all of the following requirements is conclusively presumed to be a charitable institution:

(1) The institution is a nonprofit corporation or association, no part of the net earnings of which inures to the benefit of any private shareholder or individual;

(2) The institution is exempt from federal income taxation under section 501(a) of the Internal Revenue Code;

(3) The majority of the institution's board of directors are appointed by the mayor or legislative authority of a municipal corporation or a board of county commissioners, or a combination thereof;

(4) The primary purpose of the institution is to assist in the development and revitalization of downtown urban areas.

Sec. 5726.01. As used in this chapter:

(A) "Affiliated group" means a group of two or more persons with fifty per cent or greater of the value of each person's ownership interests owned or controlled directly, indirectly, or constructively through related interests by common owners during all or any portion of the taxable year, and the common owners. "Affiliated group" includes, but is not limited to, any person eligible to be included in a consolidated elected taxpayer group under section 5751.011 of the Revised Code or a combined taxpayer group under section 5751.012 of the Revised Code.

(B) "Bank organization" means any of the following:

(1) A national bank organized and operating as a national bank association pursuant to the "National Bank Act," 13 Stat. 100 (1864), 12 U.S.C. 21, et seq.;

(2) A federal savings association or federal savings bank chartered under 12 U.S.C. 1464;

(3) A bank, banking association, trust company, savings and loan association, savings bank, or other banking institution that is organized or

incorporated under the laws of the United States, any state, or a foreign country;

(4) Any corporation organized and operating pursuant to 12 U.S.C. 611, et seq.;

(5) Any agency or branch of a foreign bank, as those terms are defined in 12 U.S.C. 3101;

(6) An entity licensed as a small business investment company under the "Small Business Investment Act of 1958," 72 Stat. 689, 15 U.S.C. 661, et seq.;

(7) A company chartered under the "Farm Credit Act of 1933," 48 Stat. 257, or a successor of such a company.

"Bank organization" does not include an institution organized under the "Federal Farm Loan Act," 39 Stat. 360 (1916), or a successor of such an institution, an insurance company, or a credit union.

(C) "Call report" means the consolidated reports of condition and income prescribed by the federal financial institutions examination council that a person is required to file with a federal regulatory agency pursuant to 12 U.S.C. 161, 12 U.S.C. 324, or 12 U.S.C. 1817.

(D) "Captive finance company" means a person that derived at least seventy-five per cent of its gross income for the current taxable year and the two taxable years preceding the current taxable year from one or more of the following transactions:

(1) Financing transactions with members of its affiliated group;

(2) Financing transactions with or for customers of products manufactured or sold by a member of its affiliated group;

(3) Financing transactions with or for a distributor or franchisee that sells, leases, or services a product manufactured or sold by a member of the person's affiliated group;

(4) Financing transactions with or for a supplier to a member of the person's affiliated group in connection with the member's manufacturing business;

(5) Issuing bonds or other publicly traded debt instruments for the benefit of the affiliated group;

(6) Short-term or long-term investments whereby the person invests the cash reserves of the affiliated group and the affiliated group utilizes the proceeds from the investments.

For the purposes of division (D) of this section, "financing transaction" means making or selling loans, extending credit, leasing, earning or receiving subvention, including interest supplements and other support costs related thereto, or acquiring, selling, or servicing accounts receivable, notes,

loans, leases, debt, or installment obligations that arise from the sale or lease of tangible personal property or the performance of services, and "gross income" has the same meaning as in section 61 of the Internal Revenue Code and includes income from transactions between the captive finance company and other members of its affiliated group.

A person that has not been in continuous existence for the two taxable years preceding the current taxable year qualifies as a "captive finance company" for purposes of division (D) of this section if the person derived at least seventy-five per cent of its gross income for the period of its existence from one or more of the transactions described in divisions (D)(1) to (6) of this section.

"Captive finance company" does not include a small dollar lender.

~~(e)~~(E) "Credit union" means a nonprofit cooperative financial institution organized or chartered under the laws of this state, any other state, or the United States.

(F) "Diversified savings and loan holding company" has the same meaning as in 12 U.S.C. 1467a, as that section existed on January 1, 2012.

(G) "Document of creation" means the articles of incorporation of a corporation, articles of organization of a limited liability company, registration of a foreign limited liability company, certificate of limited partnership, registration of a foreign limited partnership, registration of a domestic or foreign limited liability partnership, or registration of a trade name.

(H) "Financial institution" means a bank organization, a holding company of a bank organization, or a nonbank financial organization, except when one of the following applies:

(1) If two or more such entities are consolidated for the purposes of filing an FR Y-9, "financial institution" means a group consisting of all entities that are included in the FR Y-9.

(2) If two or more such entities are consolidated for the purposes of filing a call report, "financial institution" means a group consisting of all entities that are included in the call report and that are not included in a group described in division (H)(1) of this section.

(3) If a bank organization is owned directly by a grandfathered unitary savings and loan holding company or directly or indirectly by an entity that was a grandfathered unitary savings and loan holding company on January 1, 2012, "financial institution" means a group consisting only of that bank organization and the entities included in that bank organization's call report, notwithstanding division (H)(1) or (2) of this section.

"Financial institution" does not include a diversified savings and loan

holding company ~~or~~ a grandfathered unitary savings and loan holding company, any entity that was a grandfathered unitary savings and loan holding company on January 1, 2012, or any entity that is not a bank organization or owned by a bank organization and that is owned directly or indirectly by an entity that was a grandfathered unitary savings and loan holding company on January 1, 2012.

(I) "FR Y-9" means the consolidated or parent-only financial statements that a holding company is required to file with the federal reserve board pursuant to 12 U.S.C. 1844. In the case of a holding company required to file both consolidated and parent-only financial statements, "FR Y-9" means the consolidated financial statements that the holding company is required to file.

(J) "Grandfathered unitary savings and loan holding company" means an entity described in 12 U.S.C. 1467a(c)(9)(C), as that section existed on December 31, 1999.

(K) "Gross receipts" means all items of income, without deduction for expenses. If the reporting person for a taxpayer is a holding company, "gross receipts" includes all items of income reported on the FR Y-9 filed by the holding company. If the reporting person for a taxpayer is a bank organization, "gross receipts" includes all items of income reported on the call report filed by the bank organization. If the reporting person for a taxpayer is a nonbank financial organization, "gross receipts" includes all items of income reported in accordance with generally accepted accounting principles.

(L) "Insurance company" means every corporation, association, and society engaged in the business of insurance of any character, or engaged in the business of entering into contracts substantially amounting to insurance of any character, or of indemnifying or guaranteeing against loss or damage, or acting as surety on bonds or undertakings. "Insurance company" also includes any health insuring corporation as defined in section 1751.01 of the Revised Code.

(M)(1) "Nonbank financial organization" means every person that is not a bank organization or a holding company of a bank organization and that engages in business primarily as a small dollar lender. "Nonbank financial organization" does not include an institution organized under the "Federal Farm Loan Act," 39 Stat. 360 (1916), or a successor of such an institution, an insurance company, a captive finance company, a credit union, an institution organized and operated exclusively for charitable purposes within the meaning of section 501(c)(3) of the Internal Revenue Code, or a person that facilitates or services one or more securitizations for a bank

organization, a holding company of a bank organization, a captive finance company, or any member of the person's affiliated group.

(2) A person is engaged in business primarily as a small dollar lender if the person has, for the taxable year, gross income from the activities described in division (O) of this section that exceeds the person's gross income from all other activities. As used in division (M) of this section, "gross income" has the same meaning as in section 61 of the Internal Revenue Code, and income from transactions between the person and the other members of the affiliated group shall be eliminated, and any sales, exchanges, and other dispositions of commercial paper to persons outside the affiliated group produces gross income only to the extent the proceeds from such transactions exceed the affiliated group's basis in such commercial paper.

(N) "Reporting person" means one of the following:

(1) In the case of a financial institution described in division (H)(1) of this section, the top-tier holding company required to file an FR Y-9.

(2) In the case of a financial institution described in division (H)(2) or (3) of this section, the bank organization required to file the call report.

(3) In the case of a bank organization or nonbank financial organization that is not included in a group described in division (H)(1) or (2) of this section, the bank organization or nonbank financial organization.

(O) "Small dollar lender" means any person engaged primarily in the business of loaning money to individuals, provided that the loan amounts do not exceed five thousand dollars and the duration of the loans do not exceed twelve months. A "small dollar lender" does not include a bank organization, credit union, or captive finance company.

(P) "Tax year" means the calendar year for which the tax levied under section 5726.02 of the Revised Code is required to be paid.

(Q) "Taxable year" means the calendar year preceding the year in which an annual report is required to be filed under section 5726.03 of the Revised Code.

(R) "Taxpayer" means a financial institution subject to the tax levied under section 5726.02 of the Revised Code.

(S) "Total equity capital" means the sum of the common stock at par value, perpetual preferred stock and related surplus, other surplus not related to perpetual preferred stock, retained earnings, accumulated other comprehensive income, treasury stock, unearned employee stock ownership plan shares, and other equity components of a financial institution. "Total equity capital" shall not include any noncontrolling (minority) interests as reported on an FR Y-9 or call report, unless such interests are in a bank

organization or a bank holding company.

(T) "Total Ohio equity capital" means the portion of the total equity capital of a financial institution apportioned to Ohio pursuant to section 5726.05 of the Revised Code.

(U) "Holding company" does not include a diversified savings and loan holding company ~~or~~ a grandfathered unitary savings and loan holding company, any entity that was a grandfathered unitary savings and loan holding company on January 1, 2012, or any entity that is not a bank organization or owned by a bank organization and that is owned directly or indirectly by an entity that was a grandfathered unitary savings and loan holding company on January 1, 2012.

(V) "Securitization" means transferring one or more assets to one or more persons and subsequently issuing securities backed by the right to receive payment from the asset or assets so transferred.

Sec. 5726.04. (A) The tax levied on a financial institution under this chapter shall be the greater of the following:

(1) A minimum tax equal to one thousand dollars;

(2) The product of the total Ohio equity capital of the financial institution, as determined under this section, multiplied by eight mills for each dollar of the first two hundred million dollars of total Ohio equity capital, by four mills for each dollar of total Ohio equity capital greater than two hundred million and less than one billion three hundred million ~~one~~ dollars, and by two and one-half mills for each dollar of total Ohio equity capital ~~in excess of~~ equal to or greater than one billion three hundred million dollars.

(B) If the reporting person for a financial institution files an FR Y-9 or call report, the total equity capital of the financial institution shall equal the total equity capital shown on the reporting person's FR Y-9 or call report as of the end of the taxable year. The total equity capital of all other financial institutions shall be reported as of the end of the taxable year in accordance with generally accepted accounting principles.

(C) For the purposes of this section, "total Ohio equity capital" means the product of the total equity capital of a financial institution as of the end of a taxable year multiplied by the Ohio apportionment ratio calculated for the financial institution under section 5726.05 of the Revised Code, except as provided in section 5726.041 of the Revised Code.

(D) All payments received from the tax levied under this chapter shall be credited to the general revenue fund.

(E)(1) As used in this division:

(a) "First target tax amount" means two hundred million dollars.

(b) "Second target tax amount" means one hundred six per cent of the first target tax amount or, if applicable, the first target tax amount as adjusted under division (E)(2) or (3) of this section.

(c) "Amount of taxes collected" means the amount of taxes received by the tax commissioner from the tax levied under this chapter for a tax year, plus the total amount of the tax credit authorized by section 5726.57 of the Revised Code claimed on tax year 2014 reports, less any amounts refunded to taxpayers for the same tax year.

(2) If, for the tax year beginning on January 1, 2014, the total amount of taxes collected from all taxpayers under this chapter is greater than one hundred ten per cent of the first target tax amount, the tax commissioner shall decrease each tax rate provided in division (A)(2) of this section by a percentage equal to the percentage by which the amount of taxes collected exceeded the first target tax amount.

(3) If, for the tax year beginning on January 1, 2014, the total amount of taxes collected from all taxpayers under this chapter is less than ninety per cent of the first target tax amount, the tax commissioner shall increase the tax rate for each dollar of total Ohio equity capital ~~in excess of equal to or greater than~~ one billion three hundred million dollars as provided in division (A)(2) of this section by a percentage equal to ~~the difference of (a) the percentage by which the first target tax amount exceeded the amount of taxes collected minus (b) ten per cent of the first target tax amount~~ a fraction, the denominator of which is the aggregate sum of each dollar of each taxpayer's Ohio equity capital greater than or equal to one billion three hundred million dollars, as reported by each taxpayer for tax year 2014, multiplied by the tax rate for each dollar of total Ohio equity capital greater than or equal to one billion three hundred million dollars provided under division (A)(2) of this section, and the numerator of which is the sum of the denominator and the difference obtained by subtracting the amount of taxes collected under this chapter in tax year 2014 from ninety per cent of the first target tax amount.

(4) If, for the tax year beginning on January 1, 2016, the total amount of taxes collected from all taxpayers under this chapter is greater than one hundred ten per cent of the second target tax amount, the tax commissioner shall decrease each tax rate in effect on January 1, 2016, by a percentage equal to the percentage by which the amount of taxes collected exceeded the second target tax amount.

(5) If, for the tax year beginning on January 1, 2016, the total amount of taxes collected from all taxpayers under this chapter is less than ninety per cent of the second target tax amount, the tax commissioner shall increase the

tax rate for each dollar of total Ohio equity capital ~~in excess of~~ equal to or greater than one billion three hundred million dollars as provided in division (A)(2) of this section by a percentage equal to ~~the difference of (a) the percentage by which the second target tax amount exceeded the amount of taxes collected minus (b) ten per cent of the second target tax amount~~ a fraction, the denominator of which is the aggregate sum of each dollar of each taxpayer's Ohio equity capital greater than or equal to one billion three hundred million dollars, as reported by each taxpayer for tax year 2016, multiplied by the tax rate for each dollar of total Ohio equity capital greater than or equal to one billion three hundred million dollars provided under division (A)(2) of this section, and the numerator of which is the sum of the denominator and the difference obtained by subtracting the amount of taxes collected under this chapter in tax year 2016 from ninety per cent of the second target tax amount.

(6) Tax rates adjusted pursuant to division (E)(2), (3), (4), or (5) of this section shall be rounded to the nearest one-tenth of one mill per dollar. The tax commissioner shall publish the new tax rates by journal entry and provide notice of the new tax rates to taxpayers. The new tax rates adjusted pursuant to division (E)(2) or (3) of this section shall apply to tax years beginning on or after January 1, 2015. The new tax rates adjusted pursuant to division (E)(4) or (5) of this section shall apply to tax years beginning on or after January 1, 2017.

SECTION 2. That existing sections 122.175, 301.27, 301.28, 5101.92, 5703.57, 5709.121, 5726.01, and 5726.04 of the Revised Code are hereby repealed.

SECTION 3. (A) All terms used in this section have the same meanings as in sections 5739.01 and 5741.01 of the Revised Code. As used in this section:

(1) "Clothing" means all human wearing apparel suitable for general use. "Clothing" includes, but is not limited to, aprons, household and shop; athletic supporters; baby receiving blankets; bathing suits and caps; beach capes and coats; belts and suspenders; boots; coats and jackets; costumes; diapers, children and adult, including disposable diapers; ear muffs; footlets; formal wear; garters and garter belts; girdles; gloves and mittens for general use; hats and caps; hosiery; insoles for shoes; lab coats; neckties; overshoes; pantyhose; rainwear; rubber pants; sandals; scarves; shoes and shoe laces; slippers; sneakers; socks and stockings; steel-toed shoes; underwear;

uniforms, athletic and nonathletic; and wedding apparel. "Clothing" does not include items purchased for use in a trade or business; clothing accessories or equipment; protective equipment; sports or recreational equipment; belt buckles sold separately; costume masks sold separately; patches and emblems sold separately; sewing equipment and supplies including, but not limited to, knitting needles, patterns, pins, scissors, sewing machines, sewing needles, tape measures, and thimbles; and sewing materials that become part of "clothing" including, but not limited to, buttons, fabric, lace, thread, yarn, and zippers.

(2) "School supplies" means items commonly used by a student in a course of study. "School supplies" includes only the following items: binders; book bags; calculators; cellophane tape; blackboard chalk; compasses; composition books; crayons; erasers; folders, expandable, pocket, plastic, and manila; glue, paste, and paste sticks; highlighters; index cards; index card boxes; legal pads; lunch boxes; markers; notebooks; paper, loose-leaf ruled notebook paper, copy paper, graph paper, tracing paper, manila paper, colored paper, poster board, and construction paper; pencil boxes and other school supply boxes; pencil sharpeners; pencils; pens; protractors; rulers; scissors; and writing tablets. "School supplies" does not include any item purchased for use in a trade or business.

(3) "School instructional material" means written material commonly used by a student in a course of study as a reference and to learn the subject being taught. "School instructional material" includes only the following items: reference books, reference maps and globes, textbooks, and workbooks. "School instructional material" does not include any material purchased for use in a trade or business.

(B) Taxes levied by or under sections 5739.02, 5739.021, 5739.023, 5739.026, 5741.02, 5741.021, 5741.022, and 5741.023 of the Revised Code do not apply to the sale or storage, use, or other consumption of any of the following occurring on August 7, 8, or 9, 2015:

(1) An item of clothing, the price of which is seventy-five dollars or less;

(2) An item of school supplies, the price of which is twenty dollars or less;

(3) An item of school instructional material, the price of which is twenty dollars or less.

(C) This section is repealed effective August 10, 2015.

SECTION 4. ECONOMIC GARDENING TECHNICAL ASSISTANCE PILOT PROGRAM

(A) As used in this section:

(1) "Eligible business" means a for-profit business association that has at least six employees but not more than ninety-nine employees and that has maintained its principal place of business in the state for at least a two-year period ending on the date the business applies for assistance under this section. The business must generate at least seven hundred fifty thousand dollars but not more than twenty-five million dollars in annual revenue and must have increased both its number of full-time equivalent employees in this state and its gross revenue during at least three of the five years preceding the date of application.

(2) "Full-time equivalent employee" means the quotient obtained by dividing the total number of hours for which an eligible business employs employees during a year by two thousand eighty.

(B) There is hereby created in the Development Services Agency the Economic Gardening Technical Assistance Pilot Program. The Director of Development Services may contract with or coordinate one or more persons to aid in the administration and operation of the program.

The Director shall provide technical assistance to eligible businesses, including, but not limited to, access to information and market intelligence services, including information on markets, customers, and competitors, such as business databases, geographic information systems, search engine marketing, and business connection development encouraging interaction and exchange among business owners and resource providers such as trade associations, academic institutions, business advocacy organizations, peer-based learning sessions, and mentoring programs. The Director, through the program, is authorized to promote the general business and industrial interests of the state.

(C)(1) The Director, in selecting eligible businesses to assist, shall select businesses in more than one industry classification and, to the extent practicable, shall choose businesses that are geographically distributed throughout the state.

(2) A business receiving assistance under the program must enter into an agreement with the Director to establish the business's commitment to participate in the program. The agreement must require, at a minimum, that the business do all of the following:

(a) Attend the number of meetings between the business and the Director or another person designated by the Director as prescribed in the agreement;

(b) Report job creation data in the manner prescribed by the Director;

(c) Provide financial data in the manner prescribed by the Director.

The Director may prescribe in the agreement additional reporting requirements as are necessary to document the progress of the business and monitor the business's implementation of the assistance.

(D) On or before one year after the effective date of S.B. 243 of the 130th General Assembly, the Director of Development Services shall make available on the Development Services Agency's web site a report that includes, at a minimum, the number of businesses receiving assistance under this section, the number of full-time equivalent employees created as a result of the assistance, the total amount of compensation paid for such employees, and the locations and types of business conducted by the businesses. The report shall also evaluate the effectiveness of the Economic Gardening Technical Assistance Pilot Program and recommend any changes to be made to the program. The report shall be submitted to the Governor, the Speaker and Minority Leader of the House of Representatives, and the Majority Leader and Minority Leader of the Senate.

(E) The Director of Development Services shall adopt rules in accordance with Chapter 119. of the Revised Code that are necessary for the administration of the Economic Gardening Technical Assistance Pilot Program.

SECTION 5. Section 4 of this act is hereby repealed, effective two years after the effective date of this act.

SECTION 6. Notwithstanding any other provision of law, there is hereby appropriated from the Local Government Innovation Fund (5KNO) \$10 million for distribution to townships in fiscal year 2015. The Tax Commissioner, on behalf of the Director of Development Services, shall determine amounts to be distributed to each county undivided local government fund. Half of the \$10 million is to be divided among the counties so that each township in the state receives the same amount, and half is to be apportioned based on township road miles. The Tax Commissioner, on behalf of the Director of Development Services, shall transfer these amounts, and shall separately identify to each county treasurer the amount to be divided equally among townships in the county and the amount to be divided among the townships based on road miles. Each appropriate county officer shall transfer cash from the county undivided local government fund to townships in the county based on this division of funds.

SECTION 7. All items in this section are hereby appropriated as designated out of any moneys in the state treasury to the credit of the designated fund. For all appropriations made in this act, those in the first column are for fiscal year 2014 and those in the second column are for fiscal year 2015. The appropriations made in this act are in addition to any other appropriations made for the FY 2014-FY 2015 biennium.

DEV DEVELOPMENT SERVICES AGENCY

General Revenue Fund

GRF 195407	Travel and Tourism	\$	0 \$	1,228,321
GRF 195530	Economic Gardening Pilot Program	\$	0 \$	500,000
GRF 195532	Technology Programs and Grants	\$	0 \$	2,290,500
TOTAL GRF General Revenue Fund		\$	0 \$	4,018,821
TOTAL ALL BUDGET FUND GROUPS		\$	0 \$	4,018,821

TRAVEL AND TOURISM

Of the foregoing appropriation item 195407, Travel and Tourism, \$500,000 in fiscal year 2015 shall be used to support the 2015 Major League Baseball All-Star Game in Cincinnati.

Of the foregoing appropriation item 195407, Travel and Tourism, \$428,321 in fiscal year 2015 shall be used to support the Chagrin Valley Little Theater.

Of the foregoing appropriation item 195407, Travel and Tourism, \$300,000 in fiscal year 2015 shall be used for renovations to the James Kilbourne Memorial Library building in the City of Worthington.

ECONOMIC GARDENING PILOT PROGRAM

The foregoing appropriation item 195530, Economic Gardening Pilot Program, shall be used for the Economic Gardening Technical Assistance Pilot Program established in Section 4 of this act.

TECHNOLOGY PROGRAMS AND GRANTS

Of the foregoing appropriation item 195532, Technology Programs and Grants, up to \$1,510,000 in fiscal year 2015 shall be allocated to Connect Ohio to support the Digital Works initiative.

Of the foregoing appropriation item 195532, Technology Programs and Grants, up to \$780,500 in fiscal year 2015 shall be allocated to Connect Ohio to provide broadband mapping and economic development consultation services.

EDU DEPARTMENT OF EDUCATION

General Revenue Fund

GRF 200457	STEM Initiatives	\$	0 \$	200,000
TOTAL GRF General Revenue Fund		\$	0 \$	200,000

TOTAL ALL BUDGET FUND GROUPS	\$	0	\$	200,000
STEM INITIATIVES				

The foregoing appropriation item 200457, STEM Initiatives, shall be used for building and equipment costs associated with the Lake County Incubator Project located on or near Lakeland Community College. The purpose of this project is to improve the workforce of Lake County and foster an environment of entrepreneurial business creation by, among other initiatives, offering programs that enhance the number of high school students that eventually enroll in and complete certificate programs in science, technology, engineering, and mathematics (STEM) fields and by offering additional dual enrollment opportunities. The building housing the project shall accommodate advanced STEM and computer coding programs, a fabrication laboratory, and medical sciences education facilities. Educational programs hosted at the building shall be delivered through a partnership between the Lake County Educational Service Center, the Auburn Career Center, and Lakeland Community College.

JFS DEPARTMENT OF JOB AND FAMILY SERVICES

General Revenue Fund

GRF 600521	Family Assistance - Local	\$	0	\$	1,800,000
GRF 600523	Family and Children Services	\$	0	\$	1,200,000
TOTAL GRF General Revenue Fund		\$	0	\$	3,000,000
TOTAL ALL BUDGET FUND GROUPS		\$	0	\$	3,000,000

FAMILY ASSISTANCE-LOCAL

Of the foregoing appropriation item 600521, Family Assistance - Local, \$1,500,000 in fiscal year 2015 shall be allocated to the Putnam County YMCA in the city of Ottawa.

Of the foregoing appropriation item 600521, Family Assistance-Local, \$300,000 in fiscal year 2015 shall be allocated to the Jewish Federation of Cincinnati to provide operating funds for the Mayerson Jewish Community Center, Jewish Family Service of Cincinnati, and Dream Homes, Inc.

CHILD PLACEMENT LEVEL OF CARE TOOL PILOT PROGRAM

Of the foregoing appropriation item 600523, Family and Children Services, \$1,200,000 in fiscal year 2015 shall be used to fund the Child Placement Level of Care Tool Pilot Program established in Section 301.143 of Am. Sub. H.B. 59 of the 130th General Assembly, as amended by Am. Sub. H.B. 483 of the 130th General Assembly.

SECTION 8. Within the limits set forth in this act, the Director of Budget and Management shall establish accounts indicating the source and amount of funds for each appropriation made in this act, and shall determine the form and manner in which appropriation accounts shall be maintained.

Expenditures from appropriations contained in this act shall be accounted for as though made in the main operating appropriations act of the 130th General Assembly.

The appropriations made in this act are subject to all provisions of the main operating appropriations act of the 130th General Assembly that are generally applicable to such appropriations.

SECTION 9. That Section 253.90 of Am. H.B. 497 of the 130th General Assembly be amended to read as follows:

		Reappropriations
Sec. 253.90. CLS CLEVELAND STATE UNIVERSITY		
Higher Education Improvement Taxable Fund (Fund 7024)		
C26062	Fenn College of Engineering - Taxable	\$ 1,234,810
TOTAL Higher Education Improvement Taxable Fund		\$ 1,234,810
Higher Education Improvement Fund (Fund 7034)		
C26002	17th - 18th Street Block	\$ 90,615
C26008	Geographic Information Systems	\$ 4,802
C26016	Student Services	\$ 9,716
C26022	Campus Fire Alarm Upgrade	\$ 15,108
C26027	Cleveland Playhouse	\$ 150,000
C26040	Cleveland Museum of Art	\$ 3,000,000
C26041	Anthropology Department Renovation/Relocation	\$ 374,332
C26053	Playhouse Square Center	\$ 5,092
C26059	Playhouse Square - Allen Theatre	\$ 150,000
C26061	Fenn College of Engineering	\$ 11,113,290
<u>C26071</u>	<u>University Hospital Seidman Cancer Center Proton Therapy Center</u>	<u>\$ 500,000</u>
TOTAL Higher Education Improvement Fund		\$ 14,912,955
		<u>15,412,955</u>
TOTAL ALL FUNDS		\$ 16,147,765
		<u>16,647,765</u>

FENN COLLEGE OF ENGINEERING

The amount reappropriated for the foregoing appropriation item C26061, Fenn College of Engineering, is the unencumbered and unallotted balance as of June 30, 2014, in appropriation item C26061, Fenn College of Engineering, plus the unencumbered and unallotted balance as of June 30, 2014, in appropriation item C26060, Main Classroom Roof Renovation.

SECTION 10. That existing Section 253.90 of Am. H.B. 497 of the 130th General Assembly is hereby repealed.

SECTION 11. That Section 239.10 of Am. H.B. 497 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. 239.10. FCC FACILITIES CONSTRUCTION COMMISSION

Lottery Profits Education Fund (Fund 7017)

C23014	Classroom Facilities Assistance Program – Lottery Profits	\$	100,000,000
TOTAL Lottery Profits Education Fund		\$	100,000,000

Public School Building Fund (Fund 7021)

C230V9	School Security Grants	\$	17,345,000
TOTAL Public School Building Fund		\$	17,345,000

Administrative Building Fund (Fund 7026)

C23016	Energy Conservation Projects	\$	3,000,000
C230E5	State Agency Planning/Assessment	\$	500,000
TOTAL Administrative Building Fund		\$	3,500,000

Cultural and Sports Facilities Building Fund (Fund 7030)

C23022	Woodward Opera House Redevelopment	\$	100,000
C23023	OHS - Ohio History Center Exhibit Replacement	\$	840,750
C23024	OHS - Statewide Site Exhibit Renovation	\$	420,000
C23025	OHS - Statewide Site Repairs	\$	1,152,700
C23027	OHS - Zoar Village Building Restoration	\$	502,500
C23028	OHS - Basic Renovations and Emergency Repairs	\$	850,000
C23030	OHS - Rankin House State Memorial	\$	653,000
C23031	OHS - Harding Home State Memorial	\$	250,000
C23032	OHS - Ohio Historical Center Rehabilitation	\$	985,000
C23033	OHS - Stowe House State Memorial	\$	300,000
C23038	OHS - Fort Amanda State Memorial	\$	395,000
C23042	Tecumseh - Sugarloaf Mountain Amphitheatre	\$	33,500
C23044	OHS - Ohio River Museum	\$	52,200
C23045	OHS - Lockington Locks Stabilization	\$	358,900
C23057	OHS - Online Portal to Ohio's Heritage	\$	1,246,000
C23059	Lake Erie Nature and Science Center	\$	300,000
C23068	Huntington House	\$	75,000
C23077	Columbus Museum of Art: Expansion and Renovation Phase 3	\$	1,101,000
C23083	Stan Hywet Hall & Gardens Restoration	\$	1,560,522
C23091	Ohio Theatre - Toledo	\$	201,000
C23098	Twin City Opera House	\$	400,000
C230A1	Preble County Historical Society	\$	50,000
C230A6	Secrest Auditorium Renovation	\$	125,000
C230B1	Karamu House	\$	1,060,522
C230C5	OHS - Collections Storage Facility Object Evaluation	\$	212,000
C230C6	OHS - Historic Site Signage	\$	300,000
C230C8	OHS - Serpent Mound	\$	397,900
C230D1	OHS – Great Circle Earthworks	\$	75,000
C230D4	OHS - Fort Laurens	\$	45,000
C230E6	OHS - Exhibits for Native American Sites	\$	500,000
C230E7	OHS - Hayes Presidential Center	\$	50,000
C230E8	OHS - Armstrong Air and Space Museum	\$	45,000
C230E9	OHS - Museum of Ceramics	\$	223,850
C230F1	OHS - Campus Martius Museum	\$	145,200
C230F2	Second Century Project	\$	200,000
C230F3	Stuart's Opera House	\$	500,000

C230F4	The Gordon, Hauss, Folk Company Mill	\$	250,000
C230F5	Thatcher Temple Art Building	\$	37,500
C230F6	Fitton Center for Creative Arts	\$	100,000
C230F7	Oxford Community Arts Center	\$	450,000
C230F8	Gammon House Improvements	\$	75,000
C230F9	Clark State Community College Performing Arts Center	\$	275,000
C230G1	Murphy Theatre	\$	150,000
C230G2	Johnson-Humrick House Museum	\$	57,960
C230G3	Public artPARK	\$	200,000
C230G4	Schines Art Park	\$	357,500
C230G5	Bedford Historical Society	\$	100,000
C230G6	Rainey Institute - Safe Parking	\$	125,000
C230G7	Ukrainian Museum - Archives	\$	125,000
C230G8	Cleveland African American Museum Restoration and Expansion	\$	150,000
C230G9	Great Lakes Science Center Omnimax Theatre	\$	500,000
C230H1	Cleveland Music School Settlement - Burke Mansion Performing Arts Center	\$	255,000
C230H2	Cozad Bates House	\$	365,131
C230H3	Beck Center	\$	402,349
C230H5	University Hospital Seidman Cancer Center Proton Therapy Center	\$	500,000
C230H7	Western Reserve Historical Society	\$	750,000
C230H9	Gordon Square Arts District	\$	1,000,000
C230J4	Cleveland Museum of Natural History	\$	2,500,000
C230J5	Phillis Wheatley - Hunter's Cove House	\$	350,000
C230J6	West Side Market Renovation	\$	500,000
C230J7	Cardinal Center	\$	75,000
C230J8	War of 1812 Bicentennial Native American Bowery Education Center	\$	24,913
C230J9	St. Clair Memorial Hall	\$	500,000
C230K1	Historic Strand Theatre Renovation	\$	150,000
C230K2	Delaware Veterans Memorial Plaza	\$	320,000
C230K3	African-American Legacy Project	\$	75,000
C230K4	Ohio Glass Museum Furnace System	\$	10,000
C230K5	Saylor House and Reese-Peters House Preservation	\$	20,000
C230K6	Victoria Opera House Restoration Phase 2	\$	30,000
C230K7	Georgian Museum Storage Facility	\$	30,000
C230K8	Sherman House Museum	\$	35,000
C230K9	Washington Court House Auditorium Project	\$	100,000
C230L1	McCoy Community Center of the Arts - Video Projection System	\$	50,000
C230L2	Glass Axis Relocation	\$	150,000
C230L3	Harmony Project	\$	300,000
C230L4	CCAD Cinematic Arts and Motion Capture Studio and Auditorium	\$	750,000
C230L5	Columbus Theater-Based Community Development Project	\$	1,000,000
C230L6	Franklin Park Conservatory Joint Recreation District	\$	1,000,000
C230L7	Sauder Village - 1920 Homestead	\$	300,000
C230L8	Fulton County Visitor and Heritage Center	\$	1,000,000
C230L9	Ariel-Ann Carson Dater Performing Arts Centre	\$	100,000
C230M1	French Art Colony/Riverby Theatre Guild	\$	100,000
C230M2	Geauga County Historical Society	\$	56,000

C230M3	Chardon Lyric Theatre	\$	50,000
C230M4	Chardon Heritage House	\$	200,000
C230M5	Incline Theater Project	\$	550,000
C230M6	Cincinnati Art Museum - Make Room for Art	\$	825,000
C230M7	Hamilton County Memorial Hall	\$	2,000,000
C230M8	Cincinnati Zoo	\$	2,000,000
C230M9	Union Terminal Restoration	\$	5,000,000
C230N1	Cincinnati Music Hall Revitalization	\$	5,000,000
C230N2	Kan Du Community Arts Center	\$	520,000
C230N3	Findlay Central Auditorium	\$	1,000,000
C230N4	Appalachian Forest Museum	\$	100,000
C230N5	Logan Theater	\$	25,000
C230N6	Willard Train Viewing Platform	\$	50,000
C230N7	Markay Theatre Renovation	\$	150,000
C230N8	Grand Theater Restoration Project	\$	140,000
C230N9	South Leroy Historic Meeting House Restoration	\$	15,000
C230P1	Willoughby Fine Arts Association - Facility Expansion	\$	500,000
C230P2	Ironton Cultural Arts Operations Facility	\$	100,000
C230P3	Sterling Theater Revitalization Project	\$	200,000
C230P4	Logan County Veterans' Memorial Hall	\$	250,000
C230P5	Columbia Station 1812 Block House Project	\$	28,000
C230P6	Avon Isle Renovation Phase 2	\$	82,775
C230P7	Oberlin Gasholder Building/Underground Railroad Center	\$	200,000
C230P8	Carnegie Building Renovation	\$	500,000
C230P9	Toledo Zoo	\$	750,000
C230Q1	Imagination Station Improvements	\$	695,000
C230Q2	War of 1812 Exhibit	\$	35,000
C230Q3	Columbus Zoo and Aquarium	\$	1,000,000
C230Q4	Toledo Repertoire Theatre	\$	150,000
C230Q5	Valentine Theatre Initiative	\$	136,000
C230Q6	Southern Park Historic District	\$	250,000
C230Q7	Butler Institute of Art	\$	279,717
C230Q8	Stambaugh Auditorium	\$	500,000
C230Q9	Marion Palace Theatre	\$	731,000
C230R1	Bradford Rail Museum	\$	275,000
C230R2	K12 and TEJAS Building Project	\$	50,000
C230R3	River Run Murals Project	\$	82,500
C230R4	Dayton Contemporary Dance Company Studio Renovations	\$	125,000
C230R5	Wright Company Factory Project	\$	250,000
C230R6	Victoria Theatre and Metropolitan Arts Center	\$	825,000
C230R7	Preserving & Updating the Historic Dayton Art Institute	\$	2,198,500
C230R8	National Ceramic Museum and Heritage Center Renovation	\$	100,000
C230R9	Opera House Project	\$	100,000
C230S1	Tecumseh Theater - Opera House Restoration	\$	140,000
C230S2	Perry County Historical and Cultural Arts Center	\$	341,600
C230S3	Hayden Auditorium - Hiram	\$	260,854
C230S4	Majestic Theater Renovation	\$	36,000
C230S5	Lucy Webb Hayes Heritage Center Exterior Replacement and Restoration	\$	100,000
C230S6	Pumphouse Center for the Arts	\$	130,000
C230S7	Historic Sidney Theatre	\$	500,000

C230S8	Pro Football Hall of Fame	\$	10,000,000
C230S9	Park Theater Renovation	\$	159,078
C230T1	Akron Civic Theater	\$	530,261
C230T2	John Brown House and Grounds	\$	50,000
C230T3	Hale Farm	\$	500,000
C230T4	Urichsville Clay Museum	\$	150,000
C230T5	Mason Historical Society	\$	350,000
C230T6	Cincinnati Zoo - Big Cat Facility	\$	1,000,000
C230T7	Historic Theatre Restoration	\$	500,000
C230T8	County Line Historical Society	\$	46,000
C230T9	Pemberville Opera House Elevator Project	\$	220,000
C230U1	Wood County Historical Center & Museum Accessibility Project	\$	600,000
C230U2	Avon Lake - Folger House	\$	150,000
C230U3	DeYor Performing Arts Center	\$	100,000
TOTAL Cultural and Sports Facilities Building Fund		\$	75,340,182 <u>74,840,182</u>
School Building Program Assistance Fund (Fund 7032)			
C23002	School Building Program Assistance	\$	575,000,000
TOTAL School Building Program Assistance Fund		\$	575,000,000
TOTAL ALL FUNDS		\$	771,185,182 <u>770,685,182</u>

SCHOOL SECURITY GRANTS

The foregoing appropriation item C230V9, School Security Grants, shall be used by the School Facilities Commission to provide funding to all public and chartered nonpublic schools for the purchase and installation of one Multi-Agency Radio Communications System (MARCS) unit per school building and a security door system, consisting of a security camera, an intercom, and remote access, at one main entrance per school building. If law enforcement agencies with jurisdiction over all or a portion of the geographical area of a public or chartered nonpublic school do not use MARCS, a public or chartered nonpublic school may purchase one emergency communications system compatible with the system or systems in use by law enforcement agencies with jurisdiction over the school territory. A public or chartered nonpublic school may apply to the School Facilities Commission for reimbursement up to \$2,000 for one MARCS unit or other emergency communications system per school building and up to \$5,000 for costs incurred with the purchase of a security door system installed on or after January 1, 2013. A public or chartered nonpublic school may receive reimbursement for either a MARCS unit or another emergency communications system, but not both. A school previously awarded funds for one of the grant items under this program may not receive a second award for that same grant item.

STATE AGENCY PLANNING/ASSESSMENT

The foregoing appropriation item C230E5, State Agency Planning/Assessment, shall be used by the Facilities Construction

Commission to provide assistance to any state agency for assessment, capital planning, and maintenance management.

GEAUGA COUNTY HISTORICAL SOCIETY

Of the foregoing appropriation item C230M2, Geauga County Historical Society, \$12,000 shall be used for Geauga Historical Society – White Barn Restoration, \$18,000 shall be used for Geauga Historical Society – Maple Museum, and \$26,000 shall be used for Geauga Historical Society – Lennah Bond Center.

SCHOOL BUILDING PROGRAM ASSISTANCE

The foregoing appropriation item C23002, School Building Program Assistance, shall be used by the School Facilities Commission to provide funding to school districts that receive conditional approval from the Commission pursuant to Chapter 3318. of the Revised Code.

SECTION 12. That existing Section 239.10 of Am. H.B. 497 of the 130th General Assembly, as amended by Am. Sub. H.B. 483 of the 130th General Assembly, is hereby repealed.

Speaker _____ *of the House of Representatives.*

President _____ *of the Senate.*

Passed _____, 20____

Approved _____, 20____

Governor.

Am. Sub. S. B. No. 243

130th G.A.

The section numbering of law of a general and permanent nature is complete and in conformity with the Revised Code.

Director, Legislative Service Commission.

Filed in the office of the Secretary of State at Columbus, Ohio, on the ___ day of _____, A. D. 20____.

Secretary of State.

File No. _____ Effective Date _____