

**OHIO**

**House**

**of**

**Representatives**

**JOURNAL**

WEDNESDAY, MAY 26, 2010

ONE HUNDRED EIGHTY-FOURTH DAY  
Hall of the House of Representatives, Columbus, Ohio  
**Wednesday, May 26, 2010, 9:00 o'clock a.m.**

The House met pursuant to adjournment.

Prayer was offered by Pastor James Meacham of the Chapel Community Church in Westerville, Ohio, followed by the Pledge of Allegiance to the Flag.

The journal of yesterday was read and approved.

The following guests of the House of Representatives were recognized by Speaker Budish prior to the commencement of business:

Hannah Hephner received H. R. 287, presented by Representative Bolon-1st district.

Roger Gardner received H. R. 144, presented by Representative Goodwin-74th district.

Katie Spatz received H. R. 293, presented by Representative Schneider-63rd district.

Michelle Vawter, Michael Vawter, and Mark David Wright received House Resolutions 306, 307, and 308, respectively, presented by Representative Harris-19th district.

Amanda Tempel received H. R. 299, presented by Representatives Reece-33rd district and Book-89th district.

Liz and Aaron Ward, Jim, Linda and Michelle Posani, Charles and Rosie Lozano, Lou Dunbar, Chief John Belford, David Bowers, and Rebecca Kienzel, guests of Representative Bacon-21st district.

Albert and Cynthia Logan, guests of Representative Pillich-28th district.

Tracy Gragston, a guest of Representative Reece-33rd district.

Tom Wise, Mike Haney, and Paul Harris, guests of Representatives Morgan-36th district, Blair-38th district and Lehner-37th district.

Myron Esposito and Sean O'Brien, guests of Representative Harwood-65th district.

Ellis and Barbara Ivey, guests of Representative Goodwin-74th district.

### INTRODUCTION OF BILLS

The following bills were introduced:

**H. B. No. 535**-Representative DeBose.

Cosponsors: Representatives Pillich, Pryor, Derickson, Domenick, Fende, Chandler, Letson.

To enact section 4503.549 of the Revised Code to create "Military Sacrifice" license plates.

**H. B. No. 536**-Representative DeBose.

To enact section 5533.932 of the Revised Code to designate the portion of Interstate 480 located within Garfield Heights in Cuyahoga County the "Corporal Brad Anthony Davis Memorial Highway."

**H. B. No. 537**-Representative Grossman.

To amend section 4507.21 and to enact section 4507.211 of the Revised Code to require each person under eighteen years of age applying for a driver's license to complete a first-aid and cardiopulmonary resuscitation training course.

Said bills were considered the first time.

### **REPORTS OF STANDING AND SELECT COMMITTEES AND BILLS FOR SECOND CONSIDERATION**

Representative Maag submitted the following report:

The standing committee on Environment and Brownfield Development to which was referred **H. R. No. 182**-Representative Mallory, having had the same under consideration, reports it back and recommends its adoption.

RE: INSECTICIDE BEDBUGS

Representative Mallory moved to amend the title as follows:

Add the names: "Hagan, Winburn, Williams, B.."

JOE WALTER	BRIAN G. WILLIAMS
ROLAND WINBURN	ROBERT F. HAGAN
MIKE MORAN	DALE MALLORY
RON MAAG	PEGGY LEHNER
ROSS MCGREGOR	BARBARA R. SEARS
JEFF WAGNER	

The report was agreed to.

The resolution was ordered to be engrossed and placed on the calendar.

Representative Mecklenborg submitted the following report:

The standing committee on Elections and Ethics to which was referred **H. J. R. No. 15**-Representatives Letson, Garrison, having had the same under consideration, reports it back and recommends its adoption.

RE: APPORTIONMENT OF GENERAL ASSEMBLY DISTRICTS

DAN STEWART  
T. TODD BOOK  
JENNIFER GARRISON  
DALE MALLORY

MARK D. OKEY  
TIMOTHY J. DEGEETER  
RON GERBERRY

The following members voted "NO"

ROBERT MECKLENBORG  
DAVID DANIELS  
JARROD MARTIN

RICHARD ADAMS  
ROBERT HACKETT  
SETH MORGAN

The report was agreed to.

The joint resolution was ordered to be engrossed and placed on the calendar.

Representative Blair submitted the following report:

The standing committee on Local Government/Public Administration to which was referred **H. B. No. 352**-Representative Bolon, et al., having had the same under consideration, reports it back as a substitute bill and recommends its passage.

RE: PUBLIC WATER SYSTEMS CORRECT DEFICIENCIES

TERRY BOOSE  
JOHN DOMENICK  
NAN BAKER  
MARGARET RUHL  
STEPHEN SLESNICK

TERRY BLAIR  
W. CARLTON WEDDINGTON  
TIMOTHY DERICKSON  
KATHLEEN CHANDLER  
KENNY YUKO

The report was agreed to.

The bill was ordered to be engrossed and placed on the calendar.

Representative Uecker submitted the following report:

The standing committee on Commerce and Labor to which was referred **H. B. No. 362**-Representative Chandler, et al., having had the same under consideration, reports it back as a substitute bill and recommends its passage.

RE: CO2 DETECTORS

KENNY YUKO  
TOM LETSON  
DAN STEWART

MATT PATTEN  
MARK SCHNEIDER  
JOE WALTER

The following members voted "NO"

JOSEPH W. UECKER  
TERRY BLAIR  
JAMES ZEHRINGER

JOHN ADAMS  
LYNN R. WACHTMANN

The report was agreed to.

The bill was ordered to be engrossed and placed on the calendar.

Representative Uecker submitted the following report:

The standing committee on Commerce and Labor to which was referred **H. B. No. 365**-Representative Chandler, et al., having had the same under consideration, reports it back and recommends its passage.

RE: COLLECTIVE BARGAINING FOR EDUCATIONAL  
EMPLOYEES

KENNY YUKO  
TOM LETSON  
DAN STEWART

MATT PATTEN  
MARK SCHNEIDER  
JOE WALTER

The following members voted "NO"

JOSEPH W. UECKER  
TERRY BLAIR  
JAMES ZEHRINGER

JOHN ADAMS  
LYNN R. WACHTMANN

The report was agreed to.

The bill was ordered to be engrossed and placed on the calendar.

Representative Stibelton submitted the following report:

The standing committee on Civil and Commercial Law to which was referred **H. B. No. 411**-Representative Martin, et al., having had the same under consideration, reports it back and recommends its passage.

RE: ADULT ADOPTION

Representative Okey moved to amend the title as follows:

Add the names: "Okey, Coley, Foley, Skindell, Stautberg, Stibelton."

MARK D. OKEY  
W. SCOTT OELSLAGER  
STEPHEN DYER  
SANDRA STABILE HARWOOD  
ROBERT MECKLENBORG  
PETER STAUTBERG

DENNIS MURRAY  
BILL COLEY  
MIKE FOLEY  
MATT HUFFMAN  
MICHAEL J. SKINDELL  
GERALD L. STEBELTON

The report was agreed to.

The bill was ordered to be engrossed and placed on the calendar.

Representative Evans submitted the following report:

The standing committee on Public Safety and Homeland Security to which was referred **H. B. No. 473**-Representative Pillich, et al., having had the same under consideration, reports it back as a substitute bill and recommends its passage.

RE: CRIMES RELATING TO MINORS IN STATE OF NUDITY

TRACY HEARD  
T. TODD BOOK  
JOHN DOMENICK  
DALE MALLORY

ROBIN BELCHER  
TIMOTHY DERICKSON  
TOM LETSON  
JEFFREY MCCLAIN

The following members voted "NO"

CLYDE EVANS  
DAVID DANIELS

DANNY R. BUBP

The report was agreed to.

The bill was ordered to be engrossed and placed on the calendar.

Representative Blair submitted the following report:

The standing committee on Local Government/Public Administration to which was referred **H. B. No. 482**-Representative Garland, et al., having had the same under consideration, reports it back and recommends its passage.

RE: JOINT RECREATIONAL DISTRICT CHRISTOPHER  
COLUMBUS JUBILEE

TERRY BOOSE  
JOHN DOMENICK  
NAN BAKER  
MARGARET RUHL  
STEPHEN SLESNICK

TERRY BLAIR  
W. CARLTON WEDDINGTON  
TIMOTHY DERICKSON  
KATHLEEN CHANDLER  
KENNY YUKO

The report was agreed to.

The bill was ordered to be engrossed and placed on the calendar.

Representative Zehringer submitted the following report:

The standing committee on Agriculture and Natural Resources to which was referred **H. B. No. 485**-Representative Pryor, et al., having had the same under consideration, reports it back with the following amendment and recommends its passage when so amended.

RE: DEFINITION OF AGRICULTURE

Representative Domenick moved to amend the title as follows:

Add the names: "Ruhl, Hite, Zehringer."

Representative Pryor moved to amend as follows:

In line 22, reinsert ", but are secondary to,"

In line 37, delete " landfill methane"

In line 38, delete " gas or"

In line 53, after " other" insert " agricultural"

In line 67, reinsert ", but are secondary to,"

In line 82, delete " landfill methane"

In line 83, delete " gas or"

In line 98, after " other" insert " agricultural"

The motion was agreed to and the bill so amended.

JOHN DOMENICK	ALLAN R. SAYRE
JAMES ZEHRINGER	RICHARD ADAMS
TROY BALDERSON	LINDA S. BOLON
TERRY BOOSE	TIMOTHY DERICKSON
DAN DODD	JENNIFER GARRISON
DAVE HALL	CLIFF HITE
DENNIS MURRAY	DEBORAH NEWCOMB
MARK D. OKEY	RAYMOND PRYOR
MARGARET RUHL	JEFF WAGNER
W. CARLTON WEDDINGTON	

The report was agreed to.

The bill was ordered to be engrossed and placed on the calendar.

Representative Morgan submitted the following report:

The standing committee on Finance and Appropriations to which was referred **H. B. No. 507**-Representative Slesnick, et al., having had the same under consideration, reports it back and recommends its passage.

RE: SINGLE ISSUER DEBT

Representative Sykes moved to amend the title as follows:

Add the names: "Bolon, Fende, Goyal, Luckie, Boyd."

VERNON SYKES	JOHN PATRICK CARNEY
RON AMSTUTZ	RICHARD ADAMS
LINDA S. BOLON	BARBARA BOYD
DAVE BURKE	TED CELESTE

KATHLEEN CHANDLER  
 STEPHEN DYER  
 RANDY GARDNER  
 JENNIFER GARRISON  
 JAY P. GOYAL  
 DAVE HALL  
 CLAYTON LUCKIE  
 JEFFREY MCCLAIN  
 ROBERT MECKLENBORG  
 BARBARA R. SEARS  
 STEPHEN SLESNICK

DENISE DRIEHAUS  
 LORRAINE M. FENDE  
 NANCY GARLAND  
 BRUCE W. GOODWIN  
 CHERYL GROSSMAN  
 TRACY HEARD  
 RON MAAG  
 ROSS MCGREGOR  
 SETH MORGAN  
 MICHAEL J. SKINDELL  
 W. CARLTON WEDDINGTON

The following member voted "NO"

RICHARD R. HOLLINGTON

The report was agreed to.

The bill was ordered to be engrossed and placed on the calendar.

Representative Zehringer submitted the following report:

The standing committee on Agriculture and Natural Resources to which was referred **H. B. No. 510**-Representative Carney, et al., having had the same under consideration, reports it back and recommends its passage.

RE: DAM CONSTRUCTION PERMIT PILOT PROGRAM

JOHN DOMENICK  
 JAMES ZEHRINGER  
 TROY BALDERSON  
 TERRY BOOSE  
 DAN DODD  
 DAVE HALL  
 DENNIS MURRAY  
 MARK D. OKEY  
 MARGARET RUHL  
 W. CARLTON WEDDINGTON

ALLAN R. SAYRE  
 RICHARD ADAMS  
 LINDA S. BOLON  
 TIMOTHY DERICKSON  
 JENNIFER GARRISON  
 CLIFF HITE  
 DEBORAH NEWCOMB  
 RAYMOND PRYOR  
 JEFF WAGNER

The report was agreed to.

The bill was ordered to be engrossed and placed on the calendar.

Representative Morgan submitted the following report:

The standing committee on Finance and Appropriations to which was referred **Sub. H. B. No. 519**-Representatives Yuko, Book, et al., having had the same under consideration, reports it back as a substitute bill and recommends its passage.



RE: CASINO GAMING AND WORKFORCE DEVELOPMENT ACT

Representative Sykes moved to amend the title as follows:

Add the names: "Luckie, Celeste, Garland, Weddington, Driehaus."

VERNON SYKES	JOHN PATRICK CARNEY
LINDA S. BOLON	BARBARA BOYD
TED CELESTE	KATHLEEN CHANDLER
DENISE DRIEHAUS	STEPHEN DYER
LORRAINE M. FENDE	NANCY GARLAND
JENNIFER GARRISON	BRUCE W. GOODWIN
JAY P. GOYAL	CHERYL GROSSMAN
TRACY HEARD	CLAYTON LUCKIE
ROSS MCGREGOR	ROBERT MECKLENBORG
BARBARA R. SEARS	MICHAEL J. SKINDELL
STEPHEN SLESNICK	W. CARLTON WEDDINGTON

The following members voted "NO"

RON AMSTUTZ	RICHARD ADAMS
DAVE BURKE	RANDY GARDNER
DAVE HALL	RICHARD R. HOLLINGTON
RON MAAG	JEFFREY MCCLAIN
SETH MORGAN	

The report was agreed to.

The bill was ordered to be engrossed and placed on the calendar.

Representative Uecker submitted the following report:

The standing committee on Criminal Justice to which was referred **Am.**

**Sub. S. B. No. 58**-Senator Hughes, et al., having had the same under consideration, reports it back as a substitute bill and recommends its passage.

RE: PROHIBIT COLLECTING BODILY SUBSTANCES WITHOUT PRIVILEGE

BILL COLEY	DANNY R. BUBP
W. SCOTT OELSLAGER	KEVIN BACON
JOSEPH W. UECKER	MARK SCHNEIDER
ROBIN BELCHER	NANCY GARLAND
LINDA S. BOLON	CONNIE PILLICH
TIMOTHY J. DEGEETER	

The report was agreed to.

The bill was ordered to be engrossed and placed on the calendar.

Representative Bacon submitted the following report:

The standing committee on Judiciary to which was referred **Sub. S. B. No. 211**-Senator Hughes, et al., having had the same under consideration, reports it back and recommends its passage.

RE: JUVENILE REPEAT TRAFFIC VIOLATIONS

Representative Harwood moved to amend the title as follows:

Add the name: "Representative Coley."

SANDRA STABILE HARWOOD	MARK SCHNEIDER
KEVIN BACON	LOUIS W. BLESSING
BARBARA BOYD	DANNY R. BUBP
TED CELESTE	BILL COLEY
RICHARD R. HOLLINGTON	MARK D. OKEY
MICHAEL J. SKINDELL	

The report was agreed to.

The bill was ordered to be engrossed and placed on the calendar.

### BILLS FOR THIRD CONSIDERATION

**Am. H. B. No. 55**-Representatives Williams, B., Combs.

Cosponsors: Representatives Bolon, Book, Boyd, Chandler, Domenick, Evans, Fende, Foley, Gerberry, Hagan, Harris, Letson, Skindell, Slesnick, Williams, S., Winburn, Yuko.

To amend sections 959.99, 2152.19, 2903.213, 2903.214, 2919.26, 3113.31, 4732.141, and 4757.33 and to enact section 4731.284 of the Revised Code to revise the penalties and sentencing provisions regarding violations of the cruelty to animals statutes and to include the protection of companion animals in temporary protection orders, domestic violence protection orders, anti-stalking protection orders, and related protection orders, was taken up for consideration the third time.

The question being, "Shall the bill pass?"

Representative Szollosi moved that **Am. H. B. No. 55**-Representatives Williams, B., Combs, et al., be informally passed and retain its place on the calendar.

The motion was agreed to.

**Sub. H. B. No. 473**-Representative Pillich.

Cosponsors: Representatives Harris, Murray, Williams, B.

To amend sections 2151.022, 2152.02, and 2907.323 and to enact section 2907.324 of the Revised Code to prohibit a minor, by use of a telecommunications device, from knowingly sharing, exchanging, sending, or

posting a photograph, video, or other material that shows a minor in a state of nudity and to define a state of nudity for purposes of this prohibition, to limit the offense of "illegal use of a minor in a nudity-oriented material or performance" to acts committed by persons 18 years of age or older, and to prohibit a minor from committing by means other than a telecommunications device delinquent acts that would be the offense of "illegal use of a minor in a nudity-oriented material or performance" if committed by an adult, was taken up for consideration the third time.

The question being, "Shall the bill pass?"

The yeas and nays were taken and resulted - yeas 86, nays 12, as follows:

Those who voted in the affirmative were: Representatives

Adams J.	Adams R.	Bacon	Baker
Balderson	Batchelder	Beck	Belcher
Blair	Blessing	Bolon	Book
Boose	Boyd	Burke	Carney
Celeste	Chandler	Coley	Combs
DeBose	DeGeeter	Derickson	Dodd
Domenick	Driehaus	Dyer	Fende
Foley	Gardner	Garland	Garrison
Gerberry	Goodwin	Goyal	Grossman
Hackett	Hagan	Hall	Harris
Harwood	Heard	Hite	Hollington
Hottinger	Koziura	Lehner	Letson
Luckie	Lundy	Maag	Mallory
Mandel	McClain	McGregor	Mecklenborg
Moran	Morgan	Murray	Newcomb
Oelslager	Okey	Otterman	Patten
Phillips	Pillich	Pryor	Reece
Sayre	Sears	Skindell	Slesnick
Snitchler	Stautberg	Stebelton	Stewart
Sykes	Szollosi	Walter	Weddington
Williams B.	Williams S.	Winburn	Yuko
Zehringer			Budish-86.

Those who voted in the negative were: Representatives

Amstutz	Bubp	Daniels	Evans
Huffman	Jordan	Martin	Ruhl
Schneider	Uecker	Wachtmann	Wagner-12.

The bill passed.

Representative Pillich moved to amend the title as follows:

Add the names: "Bacon, Bolon, Boyd, Chandler, DeBose, Domenick, Grossman, Heard, Lehner, Letson, Luckie, Mallory, McGregor, Sayre, Walter, Weddington, Williams, S., Winburn, Yuko."

The motion was agreed to and the title so amended.

The title as amended was agreed to.

**H. B. No. 482**-Representative Garland.

Cosponsors: Representatives Bacon, Carney, Celeste, Grossman, Harris, Heard, Stewart, Weddington.

To amend section 755.14 and to enact section 755.141 of the Revised Code to authorize a joint recreation district operating on the site of the United States Christopher Columbus Quincentenary Jubilee to issue revenue bonds, maintain lines of credit, and enter into lease purchase agreements for property; to expand the district's powers with respect to its own property; and to make certain appointments to the district's board permissive rather than mandatory, was taken up for consideration the third time.

The question being, "Shall the bill pass?"

05/26/2010

The Honorable Armond Budish, Speaker  
The Ohio House of Representatives  
Columbus, Ohio  
Speaker Budish,

Pursuant to House Rule No. 57(b), I respectfully request that I be excused from voting on **H. B. No. 482**-Representative Garland, et al., because it might be construed that I have an interest in the legislation.

Sincerely yours,

/s/ TRACY HEARD  
TRACY HEARD  
State Representative  
26th House District

The request was granted.

The yeas and nays were taken and resulted - yeas 97, nays 0, as follows:

Those who voted in the affirmative were: Representatives

Adams J.	Adams R.	Amstutz	Bacon
Baker	Balderson	Batchelder	Beck
Belcher	Blair	Blessing	Bolon
Book	Boose	Boyd	Bubp
Burke	Carney	Celeste	Chandler
Coley	Combs	Daniels	DeBose
DeGeeter	Derickson	Dodd	Domenick
Driehaus	Dyer	Evans	Fende

Foley	Gardner	Garland	Garrison
Gerberry	Goodwin	Goyal	Grossman
Hackett	Hagan	Hall	Harris
Harwood	Hite	Hollington	Hottinger
Huffman	Jordan	Koziura	Lehner
Letson	Luckie	Lundy	Maag
Mallory	Mandel	Martin	McClain
McGregor	Mecklenborg	Moran	Morgan
Murray	Newcomb	Oelslager	Okey
Otterman	Patten	Phillips	Pillich
Pryor	Reece	Ruhl	Sayre
Schneider	Sears	Skindell	Slesnick
Snitchler	Stautberg	Stebelton	Stewart
Sykes	Szollosi	Uecker	Wachtmann
Wagner	Walter	Weddington	Williams B.
Williams S.	Winburn	Yuko	Zehringer
			Budish-97.

The bill passed.

Representative Garland moved to amend the title as follows:

Add the names: "Adams, J., Beck, Bubp, Chandler, Combs, DeBose, Domenick, Gerberry, Hackett, Letson, Luckie, Mallory."

The motion was agreed to and the title so amended.

The title as amended was agreed to.

**Sub. H. B. No. 519**-Representatives Yuko, Book.

Cosponsors: Representatives Luckie, Celeste, Garland, Weddington, Driehaus.

To amend sections 101.70, 102.02, 102.03, 109.32, 109.572, 109.71, 109.77, 109.79, 121.60, 1705.48, 2915.01, 2915.02, 2915.061, 2915.08, 2915.081, 2915.082, 2915.09, 2915.091, 2915.093, 2915.10, 2915.101, 2915.13, 3793.02, 4301.355, 4301.62, 4303.181, 4303.182, 4303.30, 5502.03, 5703.052, 5703.19, 5703.21, 5703.70, 5747.02, and 5747.98, to enact sections 121.54, 122.045, 2915.083, 2915.14, 3517.1015, 3769.081, 3772.01 to 3772.03, 3772.031, 3772.032, 3772.033, 3772.034, 3772.04, 3772.05, 3772.051, 3772.06, 3772.061, 3772.062, 3772.07, 3772.08, 3772.081, 3772.09, 3772.091, 3772.10, 3772.11, 3772.111, 3772.12, 3772.121, 3772.13, 3772.131, 3772.14 to 3772.32, 3772.99, 3793.032, 5747.063, 5753.01 to 5753.06, 5753.061, and 5753.07 to 5753.10, and to repeal section 2915.06 of the Revised Code to create the Ohio Casino Control Commission and related provisions and to set forth casino gaming statutes under Ohio Constitution, Article XV, Section 6(C), to make changes to bingo and instant bingo laws, to create charity card rooms, and to make an appropriation, was taken up for consideration the third time.

The question being, "Shall the bill pass?"

Representative Heard moved to amend as follows:

In line 4301, after " to" insert " expenses and fees, financing, personal property, demolition."

In line 4302, after " preparation" insert " improvements"

In line 4303, delete " and"

In line 4304, delete " equipment, initial inventory"

In line 4305, delete " working capital."

In line 4306, after " incentives" insert " or costs related to the acquisition and use of slot machines"

In line 5922, after the underlined period insert " The initial investment required by this section may be satisfied in two phases, with not less than one hundred twenty-five million dollars invested on or before the first phase is opened, and not less than one hundred twenty-five million dollars invested not later than the first renewal of the upfront license."

The question being, "Shall the motion to amend be agreed to?"

The yeas and nays were taken and resulted - yeas 93, nays 5, as follows:

Those who voted in the affirmative were: Representatives

Adams J.	Adams R.	Bacon	Baker
Balderson	Batchelder	Beck	Belcher
Blair	Blessing	Bolon	Book
Boose	Boyd	Bubp	Burke
Carney	Celeste	Chandler	Coley
Combs	Daniels	DeBose	DeGeeter
Derickson	Dodd	Domenick	Driehaus
Dyer	Evans	Fende	Foley
Gardner	Garland	Garrison	Gerberry
Goodwin	Goyal	Grossman	Hackett
Hagan	Hall	Harris	Harwood
Heard	Hite	Hollington	Hottinger
Huffman	Koziura	Lehner	Letson
Luckie	Lundy	Mallory	Mandel
Martin	McClain	McGregor	Moran
Murray	Newcomb	Oelslager	Okey
Otterman	Patten	Phillips	Pillich
Pryor	Reece	Ruhl	Sayre
Schneider	Sears	Skindell	Slesnick
Snitchler	Stautberg	Stebelton	Stewart
Sykes	Szollosi	Uecker	Wachtmann
Wagner	Walter	Weddington	Williams B.
Williams S.	Winburn	Yuko	Zehringer
			Budish-93.

Representatives Amstutz, Jordan, Maag, Mecklenborg, and Morgan voted in the negative-5.

The motion was agreed to and the bill so amended.

The question being, "Shall the bill as amended pass?"

Representative Heard moved to amend as follows:

In line 2124, after the underlined period delete the balance of the line

In line 2125, delete everything before the period and insert "An eligible employer shall submit to the director its proposed wage expenditures, which the director shall approve if the director determines the expenditures to be qualified under the initiative"

The question being, "Shall the motion to amend be agreed to?"

The yeas and nays were taken and resulted - yeas 89, nays 9, as follows:

Those who voted in the affirmative were: Representatives

Adams R.	Amstutz	Bacon	Baker
Balderson	Beck	Belcher	Blair
Blessing	Bolon	Book	Boyd
Bubp	Carney	Celeste	Chandler
Coley	Combs	Daniels	DeBose
DeGeeter	Derickson	Dodd	Domenick
Driehaus	Dyer	Evans	Fende
Foley	Gardner	Garland	Garrison
Gerberry	Goodwin	Goyal	Grossman
Hackett	Hagan	Hall	Harris
Harwood	Heard	Hite	Hollington
Hottinger	Huffman	Koziura	Lehner
Letson	Luckie	Lundy	Maag
Mallory	Mandel	McGregor	Mecklenborg
Moran	Morgan	Murray	Newcomb
Oelslager	Okey	Otterman	Patten
Phillips	Pillich	Pryor	Reece
Sayre	Schneider	Sears	Skindell
Slesnick	Snitchler	Stebelton	Stewart
Sykes	Szollosi	Uecker	Wachtmann
Wagner	Walter	Weddington	Williams B.
Williams S.	Winburn	Yuko	Zehringer
			Budish-89.

Those who voted in the negative were: Representatives

Adams J.	Batchelder	Boose	Burke
Jordan	Martin	McClain	Ruhl
			Stautberg-9.

The motion was agreed to and the bill so amended.

The question recurring, "Shall the bill as amended pass?"

Representative Heard moved to amend as follows:

In line 5813, after the underlined period insert "In determining the theoretical payout percentage, the commission may consider market conditions."

the payout percentage in other states, the impact on gaming within the market, or any other factor the commission deems relevant. The commission may adjust the payout percentage at any time."

The question being, "Shall the motion to amend be agreed to?"

The yeas and nays were taken and resulted - yeas 85, nays 13, as follows:

Those who voted in the affirmative were: Representatives

Adams R.	Bacon	Baker	Balderson
Beck	Belcher	Blair	Blessing
Bolon	Book	Boose	Boyd
Carney	Celeste	Chandler	Combs
Daniels	DeBose	DeGeeter	Derickson
Dodd	Domenick	Driehaus	Dyer
Evans	Fende	Foley	Gardner
Garland	Garrison	Gerberry	Goodwin
Goyal	Grossman	Hackett	Hagan
Hall	Harris	Harwood	Heard
Hite	Hollington	Huffman	Koziura
Lehner	Letson	Luckie	Lundy
Maag	Mallory	Mandel	McClain
McGregor	Mecklenborg	Moran	Murray
Newcomb	Oelslager	Okey	Otterman
Patten	Phillips	Pillich	Pryor
Reece	Sayre	Sears	Skindell
Slesnick	Snitchler	Stautberg	Stebelton
Stewart	Sykes	Szollosi	Uecker
Wagner	Walter	Weddington	Williams B.
Williams S.	Winburn	Yuko	Zehringer
			Budish-85.

Those who voted in the negative were: Representatives

Adams J.	Amstutz	Batchelder	Bubp
Burke	Coley	Hottinger	Jordan
Martin	Morgan	Ruhl	Schneider
			Wachtmann-13.

The motion was agreed to and the bill so amended.

The question recurring, "Shall the bill as amended pass?"

Representative Heard moved to amend as follows:

In line 29, after "122.045," insert "122.09,"

Between lines 2155 and 2156, insert:

" **Sec. 122.09.** (A) The director of development, not later than July 31, 2011, may compile a report identifying companies formerly based in Ohio with at least one hundred employees that in the year 2010 relocated outside of this state. Information to be included in the report shall include, but not be limited to, all of the following:

(1) The name of the departed or departing company;



(2) The line of business in which the company was or is engaged;

(3) Location in Ohio from which the company departed or is departing;

(4) Location to which the company departed or is departing;

(5) The date of the relocation;

(6) Reasons for the company's relocation;

(7) Overhead the company contributed to Ohio, such as employment, tax base, or community service;

(8) Costs Ohio incurred due to the company, such as tax incentives or nuisance;

(9) Any other information the director of development believes will help create a model of relocations of companies that are departing or have departed this state.

(B) The director of development shall develop a questionnaire that may be submitted to and returned by companies that have relocated, or that are relocating, outside of this state to acquire the information required to be included in the report, including the reasons that the companies have decided to leave Ohio.

(C) Upon completion of the report, the director shall submit a copy of the report to the president, minority leader, and clerk of the senate and to the speaker, minority leader, and clerk of the house of representatives."

In line 8 of the title, after "122.045," insert "122.09,"

In line 22 of the title, after the comma insert "to allow the Director of Development to compile a report of companies with at least one hundred employees that relocated outside Ohio in 2010,"

The question being, "Shall the motion to amend be agreed to?"

The yeas and nays were taken and resulted - yeas 98, nays 0, as follows:

Those who voted in the affirmative were: Representatives

Adams J.	Adams R.	Amstutz	Bacon
Baker	Balderson	Batchelder	Beck
Belcher	Blair	Blessing	Bolon
Book	Boose	Boyd	Bubp
Burke	Carney	Celeste	Chandler
Coley	Combs	Daniels	DeBose
DeGeeter	Derickson	Dodd	Domenick
Driehaus	Dyer	Evans	Fende
Foley	Gardner	Garland	Garrison
Gerberry	Goodwin	Goyal	Grossman
Hackett	Hagan	Hall	Harris
Harwood	Heard	Hite	Hollington
Hottinger	Huffman	Jordan	Koziura
Lehner	Letson	Luckie	Lundy
Maag	Mallory	Mandel	Martin

McClain	McGregor	Mecklenborg	Moran
Morgan	Murray	Newcomb	Oelslager
Okey	Otterman	Patten	Phillips
Pillich	Pryor	Reece	Ruhl
Sayre	Schneider	Sears	Skindell
Slesnick	Snitchler	Stautberg	Stebelton
Stewart	Sykes	Szollosi	Uecker
Wachtmann	Wagner	Walter	Weddington
Williams B.	Williams S.	Winburn	Yuko
Zehringer			Budish-98.

The motion was agreed to and the bill so amended.

The question recurring, "Shall the bill as amended pass?"

Representative Gardner moved to amend as follows:

In line 2115, delete " urban" and insert " Ohio"

In line 2116, delete " urban" and insert " Ohio"

In line 2128, delete " ,the"

Delete line 2129

In line 2130, delete everything before " and"

In line 2142, delete " an"; delete " city having more" and insert an underlined period

Delete lines 2143 through 2146

In line 2151, delete " urban" and insert " Ohio"

In line 2155, delete " urban" and insert " Ohio"

In line 8081, delete "Urban" and insert "Ohio"; delete "\$70,000,000" and insert "\$30,000,000"

In line 8083, delete "\$80,000,000" and insert "\$40,000,000"

In line 8125, delete "\$60,000,000" and insert "\$100,000,000"

In line 8126, delete "\$60,000,000" and insert "\$100,000,000"

Pursuant to House Rule 91, the amendment was ruled out of order.

The question recurring, "Shall the bill as amended pass?"

Representative Martin moved to amend as follows:

In line 28, after "5703.70," insert "5747.01,"

Between lines 7343 and 7344, insert:

"**Sec. 5747.01.** Except as otherwise expressly provided or clearly appearing from the context, any term used in this chapter that is not otherwise

defined in this section has the same meaning as when used in a comparable context in the laws of the United States relating to federal income taxes or if not used in a comparable context in those laws, has the same meaning as in section 5733.40 of the Revised Code. Any reference in this chapter to the Internal Revenue Code includes other laws of the United States relating to federal income taxes.

As used in this chapter:

(A) "Adjusted gross income" or "Ohio adjusted gross income" means federal adjusted gross income, as defined and used in the Internal Revenue Code, adjusted as provided in this section:

(1) Add interest or dividends on obligations or securities of any state or of any political subdivision or authority of any state, other than this state and its subdivisions and authorities.

(2) Add interest or dividends on obligations of any authority, commission, instrumentality, territory, or possession of the United States to the extent that the interest or dividends are exempt from federal income taxes but not from state income taxes.

(3) Deduct interest or dividends on obligations of the United States and its territories and possessions or of any authority, commission, or instrumentality of the United States to the extent that the interest or dividends are included in federal adjusted gross income but exempt from state income taxes under the laws of the United States.

(4) Deduct disability and survivor's benefits to the extent included in federal adjusted gross income.

(5) Deduct benefits under Title II of the Social Security Act and tier 1 railroad retirement benefits to the extent included in federal adjusted gross income under section 86 of the Internal Revenue Code.

(6) In the case of a taxpayer who is a beneficiary of a trust that makes an accumulation distribution as defined in section 665 of the Internal Revenue Code, add, for the beneficiary's taxable years beginning before 2002, the portion, if any, of such distribution that does not exceed the undistributed net income of the trust for the three taxable years preceding the taxable year in which the distribution is made to the extent that the portion was not included in the trust's taxable income for any of the trust's taxable years beginning in 2002 or thereafter. "Undistributed net income of a trust" means the taxable income of the trust increased by (a)(i) the additions to adjusted gross income required under division (A) of this section and (ii) the personal exemptions allowed to the trust pursuant to section 642(b) of the Internal Revenue Code, and decreased by (b)(i) the deductions to adjusted gross income required under division (A) of this section, (ii) the amount of federal income taxes attributable to such income, and (iii) the amount of taxable income that has been included in the adjusted gross income of a beneficiary by reason of a prior accumulation distribution. Any undistributed net income included in the adjusted gross income of a beneficiary

shall reduce the undistributed net income of the trust commencing with the earliest years of the accumulation period.

(7) Deduct the amount of wages and salaries, if any, not otherwise allowable as a deduction but that would have been allowable as a deduction in computing federal adjusted gross income for the taxable year, had the targeted jobs credit allowed and determined under sections 38, 51, and 52 of the Internal Revenue Code not been in effect.

(8) Deduct any interest or interest equivalent on public obligations and purchase obligations to the extent that the interest or interest equivalent is included in federal adjusted gross income.

(9) Add any loss or deduct any gain resulting from the sale, exchange, or other disposition of public obligations to the extent that the loss has been deducted or the gain has been included in computing federal adjusted gross income.

(10) Deduct or add amounts, as provided under section 5747.70 of the Revised Code, related to contributions to variable college savings program accounts made or tuition units purchased pursuant to Chapter 3334. of the Revised Code.

(11)(a) Deduct, to the extent not otherwise allowable as a deduction or exclusion in computing federal or Ohio adjusted gross income for the taxable year, the amount the taxpayer paid during the taxable year for medical care insurance and qualified long-term care insurance for the taxpayer, the taxpayer's spouse, and dependents. No deduction for medical care insurance under division (A)(11) of this section shall be allowed either to any taxpayer who is eligible to participate in any subsidized health plan maintained by any employer of the taxpayer or of the taxpayer's spouse, or to any taxpayer who is entitled to, or on application would be entitled to, benefits under part A of Title XVIII of the "Social Security Act," 49 Stat. 620 (1935), 42 U.S.C. 301, as amended. For the purposes of division (A)(11)(a) of this section, "subsidized health plan" means a health plan for which the employer pays any portion of the plan's cost. The deduction allowed under division (A)(11)(a) of this section shall be the net of any related premium refunds, related premium reimbursements, or related insurance premium dividends received during the taxable year.

(b) Deduct, to the extent not otherwise deducted or excluded in computing federal or Ohio adjusted gross income during the taxable year, the amount the taxpayer paid during the taxable year, not compensated for by any insurance or otherwise, for medical care of the taxpayer, the taxpayer's spouse, and dependents, to the extent the expenses exceed seven and one-half per cent of the taxpayer's federal adjusted gross income.

(c) Deduct, to the extent not otherwise deducted or excluded in computing federal or Ohio adjusted gross income, any amount included in federal adjusted gross income under section 105 or not excluded under section 106 of the Internal Revenue Code solely because it relates to an accident and

health plan for a person who otherwise would be a "qualifying relative" and thus a "dependent" under section 152 of the Internal Revenue Code but for the fact that the person fails to meet the income and support limitations under section 152(d)(1)(B) and (C) of the Internal Revenue Code.

(d) For purposes of division (A)(11) of this section, "medical care" has the meaning given in section 213 of the Internal Revenue Code, subject to the special rules, limitations, and exclusions set forth therein, and "qualified long-term care" has the same meaning given in section 7702B(c) of the Internal Revenue Code. Solely for purposes of divisions (A)(11)(a) and (c) of this section, "dependent" includes a person who otherwise would be a "qualifying relative" and thus a "dependent" under section 152 of the Internal Revenue Code but for the fact that the person fails to meet the income and support limitations under section 152(d)(1)(B) and (C) of the Internal Revenue Code.

(12)(a) Deduct any amount included in federal adjusted gross income solely because the amount represents a reimbursement or refund of expenses that in any year the taxpayer had deducted as an itemized deduction pursuant to section 63 of the Internal Revenue Code and applicable United States department of the treasury regulations. The deduction otherwise allowed under division (A)(12)(a) of this section shall be reduced to the extent the reimbursement is attributable to an amount the taxpayer deducted under this section in any taxable year.

(b) Add any amount not otherwise included in Ohio adjusted gross income for any taxable year to the extent that the amount is attributable to the recovery during the taxable year of any amount deducted or excluded in computing federal or Ohio adjusted gross income in any taxable year.

(13) Deduct any portion of the deduction described in section 1341(a)(2) of the Internal Revenue Code, for repaying previously reported income received under a claim of right, that meets both of the following requirements:

(a) It is allowable for repayment of an item that was included in the taxpayer's adjusted gross income for a prior taxable year and did not qualify for a credit under division (A) or (B) of section 5747.05 of the Revised Code for that year;

(b) It does not otherwise reduce the taxpayer's adjusted gross income for the current or any other taxable year.

(14) Deduct an amount equal to the deposits made to, and net investment earnings of, a medical savings account during the taxable year, in accordance with section 3924.66 of the Revised Code. The deduction allowed by division (A)(14) of this section does not apply to medical savings account deposits and earnings otherwise deducted or excluded for the current or any other taxable year from the taxpayer's federal adjusted gross income.

(15)(a) Add an amount equal to the funds withdrawn from a medical savings account during the taxable year, and the net investment earnings on

those funds, when the funds withdrawn were used for any purpose other than to reimburse an account holder for, or to pay, eligible medical expenses, in accordance with section 3924.66 of the Revised Code;

(b) Add the amounts distributed from a medical savings account under division (A)(2) of section 3924.68 of the Revised Code during the taxable year.

(16) Add any amount claimed as a credit under section 5747.059 of the Revised Code to the extent that such amount satisfies either of the following:

(a) The amount was deducted or excluded from the computation of the taxpayer's federal adjusted gross income as required to be reported for the taxpayer's taxable year under the Internal Revenue Code;

(b) The amount resulted in a reduction of the taxpayer's federal adjusted gross income as required to be reported for any of the taxpayer's taxable years under the Internal Revenue Code.

(17) Deduct the amount contributed by the taxpayer to an individual development account program established by a county department of job and family services pursuant to sections 329.11 to 329.14 of the Revised Code for the purpose of matching funds deposited by program participants. On request of the tax commissioner, the taxpayer shall provide any information that, in the tax commissioner's opinion, is necessary to establish the amount deducted under division (A)(17) of this section.

(18) Beginning in taxable year 2001 but not for any taxable year beginning after December 31, 2005, if the taxpayer is married and files a joint return and the combined federal adjusted gross income of the taxpayer and the taxpayer's spouse for the taxable year does not exceed one hundred thousand dollars, or if the taxpayer is single and has a federal adjusted gross income for the taxable year not exceeding fifty thousand dollars, deduct amounts paid during the taxable year for qualified tuition and fees paid to an eligible institution for the taxpayer, the taxpayer's spouse, or any dependent of the taxpayer, who is a resident of this state and is enrolled in or attending a program that culminates in a degree or diploma at an eligible institution. The deduction may be claimed only to the extent that qualified tuition and fees are not otherwise deducted or excluded for any taxable year from federal or Ohio adjusted gross income. The deduction may not be claimed for educational expenses for which the taxpayer claims a credit under section 5747.27 of the Revised Code.

(19) Add any reimbursement received during the taxable year of any amount the taxpayer deducted under division (A)(18) of this section in any previous taxable year to the extent the amount is not otherwise included in Ohio adjusted gross income.

(20)(a)(i) Add five-sixths of the amount of depreciation expense allowed by subsection (k) of section 168 of the Internal Revenue Code, including the taxpayer's proportionate or distributive share of the amount of depreciation

expense allowed by that subsection to a pass-through entity in which the taxpayer has a direct or indirect ownership interest.

(ii) Add five-sixths of the amount of qualifying section 179 depreciation expense, including a person's proportionate or distributive share of the amount of qualifying section 179 depreciation expense allowed to any pass-through entity in which the person has a direct or indirect ownership. For the purposes of this division, "qualifying section 179 depreciation expense" means the difference between (I) the amount of depreciation expense directly or indirectly allowed to the taxpayer under section 179 of the Internal Revenue Code, and (II) the amount of depreciation expense directly or indirectly allowed to the taxpayer under section 179 of the Internal Revenue Code as that section existed on December 31, 2002.

The tax commissioner, under procedures established by the commissioner, may waive the add-backs related to a pass-through entity if the taxpayer owns, directly or indirectly, less than five per cent of the pass-through entity.

(b) Nothing in division (A)(20) of this section shall be construed to adjust or modify the adjusted basis of any asset.

(c) To the extent the add-back required under division (A)(20)(a) of this section is attributable to property generating nonbusiness income or loss allocated under section 5747.20 of the Revised Code, the add-back shall be situated to the same location as the nonbusiness income or loss generated by the property for the purpose of determining the credit under division (A) of section 5747.05 of the Revised Code. Otherwise, the add-back shall be apportioned, subject to one or more of the four alternative methods of apportionment enumerated in section 5747.21 of the Revised Code.

(d) For the purposes of division (A) of this section, net operating loss carryback and carryforward shall not include five-sixths of the allowance of any net operating loss deduction carryback or carryforward to the taxable year to the extent such loss resulted from depreciation allowed by section 168(k) of the Internal Revenue Code and by the qualifying section 179 depreciation expense amount.

(21)(a) If the taxpayer was required to add an amount under division (A)(20)(a) of this section for a taxable year, deduct one-fifth of the amount so added for each of the five succeeding taxable years.

(b) If the amount deducted under division (A)(21)(a) of this section is attributable to an add-back allocated under division (A)(20)(c) of this section, the amount deducted shall be situated to the same location. Otherwise, the add-back shall be apportioned using the apportionment factors for the taxable year in which the deduction is taken, subject to one or more of the four alternative methods of apportionment enumerated in section 5747.21 of the Revised Code.

(c) No deduction is available under division (A)(21)(a) of this section with regard to any depreciation allowed by section 168(k) of the Internal Revenue Code and by the qualifying section 179 depreciation expense amount to the extent that such depreciation resulted in or increased a federal net operating loss carryback or carryforward to a taxable year to which division (A)(20)(d) of this section does not apply.

(22) Deduct, to the extent not otherwise deducted or excluded in computing federal or Ohio adjusted gross income for the taxable year, the amount the taxpayer received during the taxable year as reimbursement for life insurance premiums under section 5919.31 of the Revised Code.

(23) Deduct, to the extent not otherwise deducted or excluded in computing federal or Ohio adjusted gross income for the taxable year, the amount the taxpayer received during the taxable year as a death benefit paid by the adjutant general under section 5919.33 of the Revised Code.

(24) Deduct, to the extent included in federal adjusted gross income and not otherwise allowable as a deduction or exclusion in computing federal or Ohio adjusted gross income for the taxable year, military pay and allowances received by the taxpayer during the taxable year for active duty service in the United States army, air force, navy, marine corps, or coast guard or reserve components thereof or the national guard. The deduction may not be claimed for military pay and allowances received by the taxpayer while the taxpayer is stationed in this state.

(25) Deduct, to the extent not otherwise allowable as a deduction or exclusion in computing federal or Ohio adjusted gross income for the taxable year and not otherwise compensated for by any other source, the amount of qualified organ donation expenses incurred by the taxpayer during the taxable year, not to exceed ten thousand dollars. A taxpayer may deduct qualified organ donation expenses only once for all taxable years beginning with taxable years beginning in 2007.

For the purposes of division (A)(25) of this section:

(a) "Human organ" means all or any portion of a human liver, pancreas, kidney, intestine, or lung, and any portion of human bone marrow.

(b) "Qualified organ donation expenses" means travel expenses, lodging expenses, and wages and salary forgone by a taxpayer in connection with the taxpayer's donation, while living, of one or more of the taxpayer's human organs to another human being.

(26) Deduct, to the extent not otherwise deducted or excluded in computing federal or Ohio adjusted gross income for the taxable year, amounts received by the taxpayer as retired military personnel pay for service in the United States army, navy, air force, coast guard, or marine corps or reserve components thereof, or the national guard, or received by the surviving spouse or former spouse of such a taxpayer under the survivor benefit plan on account of



such a taxpayer's death. If the taxpayer receives income on account of retirement paid under the federal civil service retirement system or federal employees retirement system, or under any successor retirement program enacted by the congress of the United States that is established and maintained for retired employees of the United States government, and such retirement income is based, in whole or in part, on credit for the taxpayer's military service, the deduction allowed under this division shall include only that portion of such retirement income that is attributable to the taxpayer's military service, to the extent that portion of such retirement income is otherwise included in federal adjusted gross income and is not otherwise deducted under this section. Any amount deducted under division (A)(26) of this section is not included in a taxpayer's adjusted gross income for the purposes of section 5747.055 of the Revised Code. No amount may be deducted under division (A)(26) of this section on the basis of which a credit was claimed under section 5747.055 of the Revised Code.

(27) Deduct, to the extent not otherwise deducted or excluded in computing federal or Ohio adjusted gross income for the taxable year, the amount the taxpayer received during the taxable year from the military injury relief fund created in section 5101.98 of the Revised Code.

(28) Deduct, to the extent not otherwise deducted or excluded in computing federal or Ohio adjusted gross income for the taxable year, the amount the taxpayer received as a veterans bonus during the taxable year from the Ohio department of veterans services as authorized by Section 2r of Article VIII, Ohio Constitution.

(29) Deduct, to the extent not otherwise deducted or excluded in computing federal or Ohio adjusted gross income for the taxable year, any loss from wagering transactions that is allowed as an itemized deduction under section 165 of the Internal Revenue Code and that the taxpayer deducted in computing federal taxable income.

(B) "Business income" means income, including gain or loss, arising from transactions, activities, and sources in the regular course of a trade or business and includes income, gain, or loss from real property, tangible property, and intangible property if the acquisition, rental, management, and disposition of the property constitute integral parts of the regular course of a trade or business operation. "Business income" includes income, including gain or loss, from a partial or complete liquidation of a business, including, but not limited to, gain or loss from the sale or other disposition of goodwill.

(C) "Nonbusiness income" means all income other than business income and may include, but is not limited to, compensation, rents and royalties from real or tangible personal property, capital gains, interest, dividends and distributions, patent or copyright royalties, or lottery winnings, prizes, and awards.

(D) "Compensation" means any form of remuneration paid to an

employee for personal services.

(E) "Fiduciary" means a guardian, trustee, executor, administrator, receiver, conservator, or any other person acting in any fiduciary capacity for any individual, trust, or estate.

(F) "Fiscal year" means an accounting period of twelve months ending on the last day of any month other than December.

(G) "Individual" means any natural person.

(H) "Internal Revenue Code" means the "Internal Revenue Code of 1986," 100 Stat. 2085, 26 U.S.C.A. 1, as amended.

(I) "Resident" means any of the following, provided that division (I)(3) of this section applies only to taxable years of a trust beginning in 2002 or thereafter:

(1) An individual who is domiciled in this state, subject to section 5747.24 of the Revised Code;

(2) The estate of a decedent who at the time of death was domiciled in this state. The domicile tests of section 5747.24 of the Revised Code are not controlling for purposes of division (I)(2) of this section.

(3) A trust that, in whole or part, resides in this state. If only part of a trust resides in this state, the trust is a resident only with respect to that part.

For the purposes of division (I)(3) of this section:

(a) A trust resides in this state for the trust's current taxable year to the extent, as described in division (I)(3)(d) of this section, that the trust consists directly or indirectly, in whole or in part, of assets, net of any related liabilities, that were transferred, or caused to be transferred, directly or indirectly, to the trust by any of the following:

(i) A person, a court, or a governmental entity or instrumentality on account of the death of a decedent, but only if the trust is described in division (I)(3)(e)(i) or (ii) of this section;

(ii) A person who was domiciled in this state for the purposes of this chapter when the person directly or indirectly transferred assets to an irrevocable trust, but only if at least one of the trust's qualifying beneficiaries is domiciled in this state for the purposes of this chapter during all or some portion of the trust's current taxable year;

(iii) A person who was domiciled in this state for the purposes of this chapter when the trust document or instrument or part of the trust document or instrument became irrevocable, but only if at least one of the trust's qualifying beneficiaries is a resident domiciled in this state for the purposes of this chapter during all or some portion of the trust's current taxable year. If a trust document or instrument became irrevocable upon the death of a person who at the time of death was domiciled in this state for purposes of this chapter, that person is a

person described in division (I)(3)(a)(iii) of this section.

(b) A trust is irrevocable to the extent that the transferor is not considered to be the owner of the net assets of the trust under sections 671 to 678 of the Internal Revenue Code.

(c) With respect to a trust other than a charitable lead trust, "qualifying beneficiary" has the same meaning as "potential current beneficiary" as defined in section 1361(e)(2) of the Internal Revenue Code, and with respect to a charitable lead trust "qualifying beneficiary" is any current, future, or contingent beneficiary, but with respect to any trust "qualifying beneficiary" excludes a person or a governmental entity or instrumentality to any of which a contribution would qualify for the charitable deduction under section 170 of the Internal Revenue Code.

(d) For the purposes of division (I)(3)(a) of this section, the extent to which a trust consists directly or indirectly, in whole or in part, of assets, net of any related liabilities, that were transferred directly or indirectly, in whole or part, to the trust by any of the sources enumerated in that division shall be ascertained by multiplying the fair market value of the trust's assets, net of related liabilities, by the qualifying ratio, which shall be computed as follows:

(i) The first time the trust receives assets, the numerator of the qualifying ratio is the fair market value of those assets at that time, net of any related liabilities, from sources enumerated in division (I)(3)(a) of this section. The denominator of the qualifying ratio is the fair market value of all the trust's assets at that time, net of any related liabilities.

(ii) Each subsequent time the trust receives assets, a revised qualifying ratio shall be computed. The numerator of the revised qualifying ratio is the sum of (1) the fair market value of the trust's assets immediately prior to the subsequent transfer, net of any related liabilities, multiplied by the qualifying ratio last computed without regard to the subsequent transfer, and (2) the fair market value of the subsequently transferred assets at the time transferred, net of any related liabilities, from sources enumerated in division (I)(3)(a) of this section. The denominator of the revised qualifying ratio is the fair market value of all the trust's assets immediately after the subsequent transfer, net of any related liabilities.

(iii) Whether a transfer to the trust is by or from any of the sources enumerated in division (I)(3)(a) of this section shall be ascertained without regard to the domicile of the trust's beneficiaries.

(e) For the purposes of division (I)(3)(a)(i) of this section:

(i) A trust is described in division (I)(3)(e)(i) of this section if the trust is a testamentary trust and the testator of that testamentary trust was domiciled in this state at the time of the testator's death for purposes of the taxes levied under Chapter 5731. of the Revised Code.

(ii) A trust is described in division (I)(3)(e)(ii) of this section if the

transfer is a qualifying transfer described in any of divisions (I)(3)(f)(i) to (vi) of this section, the trust is an irrevocable inter vivos trust, and at least one of the trust's qualifying beneficiaries is domiciled in this state for purposes of this chapter during all or some portion of the trust's current taxable year.

(f) For the purposes of division (I)(3)(e)(ii) of this section, a "qualifying transfer" is a transfer of assets, net of any related liabilities, directly or indirectly to a trust, if the transfer is described in any of the following:

(i) The transfer is made to a trust, created by the decedent before the decedent's death and while the decedent was domiciled in this state for the purposes of this chapter, and, prior to the death of the decedent, the trust became irrevocable while the decedent was domiciled in this state for the purposes of this chapter.

(ii) The transfer is made to a trust to which the decedent, prior to the decedent's death, had directly or indirectly transferred assets, net of any related liabilities, while the decedent was domiciled in this state for the purposes of this chapter, and prior to the death of the decedent the trust became irrevocable while the decedent was domiciled in this state for the purposes of this chapter.

(iii) The transfer is made on account of a contractual relationship existing directly or indirectly between the transferor and either the decedent or the estate of the decedent at any time prior to the date of the decedent's death, and the decedent was domiciled in this state at the time of death for purposes of the taxes levied under Chapter 5731. of the Revised Code.

(iv) The transfer is made to a trust on account of a contractual relationship existing directly or indirectly between the transferor and another person who at the time of the decedent's death was domiciled in this state for purposes of this chapter.

(v) The transfer is made to a trust on account of the will of a testator who was domiciled in this state at the time of the testator's death for purposes of the taxes levied under Chapter 5731. of the Revised Code.

(vi) The transfer is made to a trust created by or caused to be created by a court, and the trust was directly or indirectly created in connection with or as a result of the death of an individual who, for purposes of the taxes levied under Chapter 5731. of the Revised Code, was domiciled in this state at the time of the individual's death.

(g) The tax commissioner may adopt rules to ascertain the part of a trust residing in this state.

(J) "Nonresident" means an individual or estate that is not a resident. An individual who is a resident for only part of a taxable year is a nonresident for the remainder of that taxable year.

(K) "Pass-through entity" has the same meaning as in section 5733.04 of the Revised Code.

(L) "Return" means the notifications and reports required to be filed pursuant to this chapter for the purpose of reporting the tax due and includes declarations of estimated tax when so required.

(M) "Taxable year" means the calendar year or the taxpayer's fiscal year ending during the calendar year, or fractional part thereof, upon which the adjusted gross income is calculated pursuant to this chapter.

(N) "Taxpayer" means any person subject to the tax imposed by section 5747.02 of the Revised Code or any pass-through entity that makes the election under division (D) of section 5747.08 of the Revised Code.

(O) "Dependents" means dependents as defined in the Internal Revenue Code and as claimed in the taxpayer's federal income tax return for the taxable year or which the taxpayer would have been permitted to claim had the taxpayer filed a federal income tax return.

(P) "Principal county of employment" means, in the case of a nonresident, the county within the state in which a taxpayer performs services for an employer or, if those services are performed in more than one county, the county in which the major portion of the services are performed.

(Q) As used in sections 5747.50 to 5747.55 of the Revised Code:

(1) "Subdivision" means any county, municipal corporation, park district, or township.

(2) "Essential local government purposes" includes all functions that any subdivision is required by general law to exercise, including like functions that are exercised under a charter adopted pursuant to the Ohio Constitution.

(R) "Overpayment" means any amount already paid that exceeds the figure determined to be the correct amount of the tax.

(S) "Taxable income" or "Ohio taxable income" applies only to estates and trusts, and means federal taxable income, as defined and used in the Internal Revenue Code, adjusted as follows:

(1) Add interest or dividends, net of ordinary, necessary, and reasonable expenses not deducted in computing federal taxable income, on obligations or securities of any state or of any political subdivision or authority of any state, other than this state and its subdivisions and authorities, but only to the extent that such net amount is not otherwise includible in Ohio taxable income and is described in either division (S)(1)(a) or (b) of this section:

(a) The net amount is not attributable to the S portion of an electing small business trust and has not been distributed to beneficiaries for the taxable year;

(b) The net amount is attributable to the S portion of an electing small business trust for the taxable year.

(2) Add interest or dividends, net of ordinary, necessary, and reasonable expenses not deducted in computing federal taxable income, on obligations of

any authority, commission, instrumentality, territory, or possession of the United States to the extent that the interest or dividends are exempt from federal income taxes but not from state income taxes, but only to the extent that such net amount is not otherwise includible in Ohio taxable income and is described in either division (S)(1)(a) or (b) of this section;

(3) Add the amount of personal exemption allowed to the estate pursuant to section 642(b) of the Internal Revenue Code;

(4) Deduct interest or dividends, net of related expenses deducted in computing federal taxable income, on obligations of the United States and its territories and possessions or of any authority, commission, or instrumentality of the United States to the extent that the interest or dividends are exempt from state taxes under the laws of the United States, but only to the extent that such amount is included in federal taxable income and is described in either division (S)(1)(a) or (b) of this section;

(5) Deduct the amount of wages and salaries, if any, not otherwise allowable as a deduction but that would have been allowable as a deduction in computing federal taxable income for the taxable year, had the targeted jobs credit allowed under sections 38, 51, and 52 of the Internal Revenue Code not been in effect, but only to the extent such amount relates either to income included in federal taxable income for the taxable year or to income of the S portion of an electing small business trust for the taxable year;

(6) Deduct any interest or interest equivalent, net of related expenses deducted in computing federal taxable income, on public obligations and purchase obligations, but only to the extent that such net amount relates either to income included in federal taxable income for the taxable year or to income of the S portion of an electing small business trust for the taxable year;

(7) Add any loss or deduct any gain resulting from sale, exchange, or other disposition of public obligations to the extent that such loss has been deducted or such gain has been included in computing either federal taxable income or income of the S portion of an electing small business trust for the taxable year;

(8) Except in the case of the final return of an estate, add any amount deducted by the taxpayer on both its Ohio estate tax return pursuant to section 5731.14 of the Revised Code, and on its federal income tax return in determining federal taxable income;

(9)(a) Deduct any amount included in federal taxable income solely because the amount represents a reimbursement or refund of expenses that in a previous year the decedent had deducted as an itemized deduction pursuant to section 63 of the Internal Revenue Code and applicable treasury regulations. The deduction otherwise allowed under division (S)(9)(a) of this section shall be reduced to the extent the reimbursement is attributable to an amount the taxpayer or decedent deducted under this section in any taxable year.

(b) Add any amount not otherwise included in Ohio taxable income for any taxable year to the extent that the amount is attributable to the recovery during the taxable year of any amount deducted or excluded in computing federal or Ohio taxable income in any taxable year, but only to the extent such amount has not been distributed to beneficiaries for the taxable year.

(10) Deduct any portion of the deduction described in section 1341(a)(2) of the Internal Revenue Code, for repaying previously reported income received under a claim of right, that meets both of the following requirements:

(a) It is allowable for repayment of an item that was included in the taxpayer's taxable income or the decedent's adjusted gross income for a prior taxable year and did not qualify for a credit under division (A) or (B) of section 5747.05 of the Revised Code for that year.

(b) It does not otherwise reduce the taxpayer's taxable income or the decedent's adjusted gross income for the current or any other taxable year.

(11) Add any amount claimed as a credit under section 5747.059 of the Revised Code to the extent that the amount satisfies either of the following:

(a) The amount was deducted or excluded from the computation of the taxpayer's federal taxable income as required to be reported for the taxpayer's taxable year under the Internal Revenue Code;

(b) The amount resulted in a reduction in the taxpayer's federal taxable income as required to be reported for any of the taxpayer's taxable years under the Internal Revenue Code.

(12) Deduct any amount, net of related expenses deducted in computing federal taxable income, that a trust is required to report as farm income on its federal income tax return, but only if the assets of the trust include at least ten acres of land satisfying the definition of "land devoted exclusively to agricultural use" under section 5713.30 of the Revised Code, regardless of whether the land is valued for tax purposes as such land under sections 5713.30 to 5713.38 of the Revised Code. If the trust is a pass-through entity investor, section 5747.231 of the Revised Code applies in ascertaining if the trust is eligible to claim the deduction provided by division (S)(12) of this section in connection with the pass-through entity's farm income.

Except for farm income attributable to the S portion of an electing small business trust, the deduction provided by division (S)(12) of this section is allowed only to the extent that the trust has not distributed such farm income. Division (S)(12) of this section applies only to taxable years of a trust beginning in 2002 or thereafter.

(13) Add the net amount of income described in section 641(c) of the Internal Revenue Code to the extent that amount is not included in federal taxable income.

(14) Add or deduct the amount the taxpayer would be required to add or

deduct under division (A)(20) or (21) of this section if the taxpayer's Ohio taxable income were computed in the same manner as an individual's Ohio adjusted gross income is computed under this section. In the case of a trust, division (S)(14) of this section applies only to any of the trust's taxable years beginning in 2002 or thereafter.

(T) "School district income" and "school district income tax" have the same meanings as in section 5748.01 of the Revised Code.

(U) As used in divisions (A)(8), (A)(9), (S)(6), and (S)(7) of this section, "public obligations," "purchase obligations," and "interest or interest equivalent" have the same meanings as in section 5709.76 of the Revised Code.

(V) "Limited liability company" means any limited liability company formed under Chapter 1705. of the Revised Code or under the laws of any other state.

(W) "Pass-through entity investor" means any person who, during any portion of a taxable year of a pass-through entity, is a partner, member, shareholder, or equity investor in that pass-through entity.

(X) "Banking day" has the same meaning as in section 1304.01 of the Revised Code.

(Y) "Month" means a calendar month.

(Z) "Quarter" means the first three months, the second three months, the third three months, or the last three months of the taxpayer's taxable year.

(AA)(1) "Eligible institution" means a state university or state institution of higher education as defined in section 3345.011 of the Revised Code, or a private, nonprofit college, university, or other post-secondary institution located in this state that possesses a certificate of authorization issued by the Ohio board of regents pursuant to Chapter 1713. of the Revised Code or a certificate of registration issued by the state board of career colleges and schools under Chapter 3332. of the Revised Code.

(2) "Qualified tuition and fees" means tuition and fees imposed by an eligible institution as a condition of enrollment or attendance, not exceeding two thousand five hundred dollars in each of the individual's first two years of post-secondary education. If the individual is a part-time student, "qualified tuition and fees" includes tuition and fees paid for the academic equivalent of the first two years of post-secondary education during a maximum of five taxable years, not exceeding a total of five thousand dollars. "Qualified tuition and fees" does not include:

(a) Expenses for any course or activity involving sports, games, or hobbies unless the course or activity is part of the individual's degree or diploma program;

(b) The cost of books, room and board, student activity fees, athletic fees, insurance expenses, or other expenses unrelated to the individual's academic



course of instruction;

(c) Tuition, fees, or other expenses paid or reimbursed through an employer, scholarship, grant in aid, or other educational benefit program.

(BB)(1) "Modified business income" means the business income included in a trust's Ohio taxable income after such taxable income is first reduced by the qualifying trust amount, if any.

(2) "Qualifying trust amount" of a trust means capital gains and losses from the sale, exchange, or other disposition of equity or ownership interests in, or debt obligations of, a qualifying investee to the extent included in the trust's Ohio taxable income, but only if the following requirements are satisfied:

(a) The book value of the qualifying investee's physical assets in this state and everywhere, as of the last day of the qualifying investee's fiscal or calendar year ending immediately prior to the date on which the trust recognizes the gain or loss, is available to the trust.

(b) The requirements of section 5747.011 of the Revised Code are satisfied for the trust's taxable year in which the trust recognizes the gain or loss.

Any gain or loss that is not a qualifying trust amount is modified business income, qualifying investment income, or modified nonbusiness income, as the case may be.

(3) "Modified nonbusiness income" means a trust's Ohio taxable income other than modified business income, other than the qualifying trust amount, and other than qualifying investment income, as defined in section 5747.012 of the Revised Code, to the extent such qualifying investment income is not otherwise part of modified business income.

(4) "Modified Ohio taxable income" applies only to trusts, and means the sum of the amounts described in divisions (BB)(4)(a) to (c) of this section:

(a) The fraction, calculated under section 5747.013, and applying section 5747.231 of the Revised Code, multiplied by the sum of the following amounts:

(i) The trust's modified business income;

(ii) The trust's qualifying investment income, as defined in section 5747.012 of the Revised Code, but only to the extent the qualifying investment income does not otherwise constitute modified business income and does not otherwise constitute a qualifying trust amount.

(b) The qualifying trust amount multiplied by a fraction, the numerator of which is the sum of the book value of the qualifying investee's physical assets in this state on the last day of the qualifying investee's fiscal or calendar year ending immediately prior to the day on which the trust recognizes the qualifying trust amount, and the denominator of which is the sum of the book value of the qualifying investee's total physical assets everywhere on the last day of the qualifying investee's fiscal or calendar year ending immediately prior to the day

on which the trust recognizes the qualifying trust amount. If, for a taxable year, the trust recognizes a qualifying trust amount with respect to more than one qualifying investee, the amount described in division (BB)(4)(b) of this section shall equal the sum of the products so computed for each such qualifying investee.

(c)(i) With respect to a trust or portion of a trust that is a resident as ascertained in accordance with division (I)(3)(d) of this section, its modified nonbusiness income.

(ii) With respect to a trust or portion of a trust that is not a resident as ascertained in accordance with division (I)(3)(d) of this section, the amount of its modified nonbusiness income satisfying the descriptions in divisions (B)(2) to (5) of section 5747.20 of the Revised Code, except as otherwise provided in division (BB)(4)(c)(ii) of this section. With respect to a trust or portion of a trust that is not a resident as ascertained in accordance with division (I)(3)(d) of this section, the trust's portion of modified nonbusiness income recognized from the sale, exchange, or other disposition of a debt interest in or equity interest in a section 5747.212 entity, as defined in section 5747.212 of the Revised Code, without regard to division (A) of that section, shall not be allocated to this state in accordance with section 5747.20 of the Revised Code but shall be apportioned to this state in accordance with division (B) of section 5747.212 of the Revised Code without regard to division (A) of that section.

If the allocation and apportionment of a trust's income under divisions (BB)(4)(a) and (c) of this section do not fairly represent the modified Ohio taxable income of the trust in this state, the alternative methods described in division (C) of section 5747.21 of the Revised Code may be applied in the manner and to the same extent provided in that section.

(5)(a) Except as set forth in division (BB)(5)(b) of this section, "qualifying investee" means a person in which a trust has an equity or ownership interest, or a person or unit of government the debt obligations of either of which are owned by a trust. For the purposes of division (BB)(2)(a) of this section and for the purpose of computing the fraction described in division (BB)(4)(b) of this section, all of the following apply:

(i) If the qualifying investee is a member of a qualifying controlled group on the last day of the qualifying investee's fiscal or calendar year ending immediately prior to the date on which the trust recognizes the gain or loss, then "qualifying investee" includes all persons in the qualifying controlled group on such last day.

(ii) If the qualifying investee, or if the qualifying investee and any members of the qualifying controlled group of which the qualifying investee is a member on the last day of the qualifying investee's fiscal or calendar year ending immediately prior to the date on which the trust recognizes the gain or loss, separately or cumulatively own, directly or indirectly, on the last day of the qualifying investee's fiscal or calendar year ending immediately prior to the date

on which the trust recognizes the qualifying trust amount, more than fifty per cent of the equity of a pass-through entity, then the qualifying investee and the other members are deemed to own the proportionate share of the pass-through entity's physical assets which the pass-through entity directly or indirectly owns on the last day of the pass-through entity's calendar or fiscal year ending within or with the last day of the qualifying investee's fiscal or calendar year ending immediately prior to the date on which the trust recognizes the qualifying trust amount.

(iii) For the purposes of division (BB)(5)(a)(iii) of this section, "upper level pass-through entity" means a pass-through entity directly or indirectly owning any equity of another pass-through entity, and "lower level pass-through entity" means that other pass-through entity.

An upper level pass-through entity, whether or not it is also a qualifying investee, is deemed to own, on the last day of the upper level pass-through entity's calendar or fiscal year, the proportionate share of the lower level pass-through entity's physical assets that the lower level pass-through entity directly or indirectly owns on the last day of the lower level pass-through entity's calendar or fiscal year ending within or with the last day of the upper level pass-through entity's fiscal or calendar year. If the upper level pass-through entity directly and indirectly owns less than fifty per cent of the equity of the lower level pass-through entity on each day of the upper level pass-through entity's calendar or fiscal year in which or with which ends the calendar or fiscal year of the lower level pass-through entity and if, based upon clear and convincing evidence, complete information about the location and cost of the physical assets of the lower pass-through entity is not available to the upper level pass-through entity, then solely for purposes of ascertaining if a gain or loss constitutes a qualifying trust amount, the upper level pass-through entity shall be deemed as owning no equity of the lower level pass-through entity for each day during the upper level pass-through entity's calendar or fiscal year in which or with which ends the lower level pass-through entity's calendar or fiscal year. Nothing in division (BB)(5)(a)(iii) of this section shall be construed to provide for any deduction or exclusion in computing any trust's Ohio taxable income.

(b) With respect to a trust that is not a resident for the taxable year and with respect to a part of a trust that is not a resident for the taxable year, "qualifying investee" for that taxable year does not include a C corporation if both of the following apply:

(i) During the taxable year the trust or part of the trust recognizes a gain or loss from the sale, exchange, or other disposition of equity or ownership interests in, or debt obligations of, the C corporation.

(ii) Such gain or loss constitutes nonbusiness income.

(6) "Available" means information is such that a person is able to learn of the information by the due date plus extensions, if any, for filing the return for the taxable year in which the trust recognizes the gain or loss.

(CC) "Qualifying controlled group" has the same meaning as in section 5733.04 of the Revised Code.

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

(EE)(1) For the purposes of division (EE) of this section:

(a) "Qualifying person" means any person other than a qualifying corporation.

(b) "Qualifying corporation" means any person classified for federal income tax purposes as an association taxable as a corporation, except either of the following:

(i) A corporation that has made an election under subchapter S, chapter one, subtitle A, of the Internal Revenue Code for its taxable year ending within, or on the last day of, the investor's taxable year;

(ii) A subsidiary that is wholly owned by any corporation that has made an election under subchapter S, chapter one, subtitle A of the Internal Revenue Code for its taxable year ending within, or on the last day of, the investor's taxable year.

(2) For the purposes of this chapter, unless expressly stated otherwise, no qualifying person indirectly owns any asset directly or indirectly owned by any qualifying corporation.

(FF) For purposes of this chapter and Chapter 5751. of the Revised Code:

(1) "Trust" does not include a qualified pre-income tax trust.

(2) A "qualified pre-income tax trust" is any pre-income tax trust that makes a qualifying pre-income tax trust election as described in division (FF)(3) of this section.

(3) A "qualifying pre-income tax trust election" is an election by a pre-income tax trust to subject to the tax imposed by section 5751.02 of the Revised Code the pre-income tax trust and all pass-through entities of which the trust owns or controls, directly, indirectly, or constructively through related interests, five per cent or more of the ownership or equity interests. The trustee shall notify the tax commissioner in writing of the election on or before April 15, 2006. The election, if timely made, shall be effective on and after January 1, 2006, and shall apply for all tax periods and tax years until revoked by the trustee of the trust.

(4) A "pre-income tax trust" is a trust that satisfies all of the following requirements:

(a) The document or instrument creating the trust was executed by the grantor before January 1, 1972;

(b) The trust became irrevocable upon the creation of the trust; and

(c) The grantor was domiciled in this state at the time the trust was created."

In line 8063, after "5703.70," insert "5747.01,"

In line 7 of the title, after "5703.70," insert "5747.01,"

The question being, "Shall the motion to amend be agreed to?"

Representative Heard moved that the motion be laid on the table.

The question being, "Shall the motion to amend be laid on the table?"

The yeas and nays were taken and resulted - yeas 52, nays 46, as follows:

Those who voted in the affirmative were: Representatives

Belcher	Bolon	Book	Boyd
Carney	Celeste	Chandler	DeBose
DeGeeter	Dodd	Driehaus	Dyer
Fende	Foley	Garland	Garrison
Gerberry	Goyal	Hagan	Harris
Harwood	Heard	Koziura	Letson
Luckie	Lundy	Mallory	Moran
Morgan	Murray	Newcomb	Okey
Otterman	Patten	Phillips	Pillich
Pryor	Reece	Sayre	Schneider
Skindell	Slesnick	Stewart	Sykes
Szollosi	Walter	Weddington	Williams B.
Williams S.	Winburn	Yuko	Budish-52.

Those who voted in the negative were: Representatives

Adams J.	Adams R.	Amstutz	Bacon
Baker	Balderson	Batchelder	Beck
Blair	Blessing	Boose	Bubp
Burke	Coley	Combs	Daniels
Derickson	Domenick	Evans	Gardner
Goodwin	Grossman	Hackett	Hall
Hite	Hollington	Hottinger	Huffman
Jordan	Lehner	Maag	Mandel
Martin	McClain	McGregor	Mecklenborg
Oelslager	Ruhl	Sears	Snitchler
Stautberg	Stebelton	Uecker	Wachtmann
Wagner			Zehringer-46.

The motion to amend was laid on the table.

The question recurring, "Shall the bill as amended pass?"

Representative Baker moved to amend as follows:

In line 29, after "122.045," insert "122.09,"

Between lines 2155 and 2156, insert:

" **Sec. 122.09. (A)** The director of development, not later than the thirty-first day of July in each year, shall compile a report identifying companies

formerly based in Ohio that, beginning in the year 2007, relocated outside of this state. Information to be included in the report shall include, but not be limited to, all of the following:

(1) The name of the departed or departing company;

(2) The line of business in which the company was or is engaged;

(3) Location in Ohio from which the company departed or is departing;

(4) Location to which the company departed or is departing;

(5) The date of the relocation;

(6) Reasons for the company's relocation;

(7) Overhead the company contributed to Ohio, such as employment, tax base, or community service;

(8) Costs Ohio incurred due to the company, such as tax incentives or nuisance;

(9) Any other information the director of development believes will help create a model of relocations of companies that are departing or have departed this state.

(B) The director of development shall develop a questionnaire that may be submitted to and returned by companies that have relocated, or that are relocating, outside of this state to acquire the information required to be included in the report, including the reasons that the companies have decided to leave Ohio.

(C) Upon completion of the report, the director shall submit a copy of the report to the president, minority leader, and clerk of the senate and to the speaker, minority leader, and clerk of the house of representatives."

In line 8 of the title, after "122.045," insert "122.09,"

In line 22 of the title, after the comma insert "to require the Director of Development to compile an annual report of companies that relocated outside Ohio,"

Pursuant to House Rule 91, the amendment was ruled out of order.

The question recurring, "Shall the bill as amended pass?"

Representative Hollington moved to amend as follows:

In line 5808, delete " eight-five" and insert " ninety-one"

Pursuant to House Rule 91, the amendment was ruled out of order.

The question recurring, "Shall the bill as amended pass?"

Representative Blessing moved to amend as follows:

In line 26, after "3793.02," insert "4139.03, 4139.05,"

In line 28, after "5747.02," insert "5747.08,"

In line 36, after "5747.063," insert "5747.81,"

Between lines 6278 and 6279, insert:

**"Sec. 4139.03.** The apprenticeship council may establish minimum standards for apprenticeship programs and may formulate policies and issue rules as may be necessary to carry out the purpose of sections 4139.01 to 4139.06 of the Revised Code. If the council adopts minimum standards for apprenticeship programs, the council shall not impose any requirements to specify apprentice to journey person ratios that are stricter than those requirements specified in regulations adopted by the United States secretary of labor pursuant to the "National Apprenticeship Act," 50 Stat. 664, 29 U.S.C. 50, as amended. In adopting those standards, the council shall not prescribe requirements that discriminate against an employer that operates an open or merit shop, unless the council is required to adopt such a requirement to comply with the regulations adopted by the United States secretary of labor pursuant to the "National Apprenticeship Act," 50 State. 664, 29 U.S.C. 50, as amended. The council shall determine the date and place of its meetings and shall prescribe its own rules of procedure.

**Sec. 4139.05. (A)** The executive secretary of the apprenticeship council has the following duties:

~~(A)~~ (1) Encourage the voluntary participation of employers and employees in the furtherance of the objective of sections 4139.01 to 4139.06 of the Revised Code;

~~(B)~~ (2) Register any apprenticeship programs and agreements that meet the minimum standards established by the council;

~~(C)~~ (3) Terminate or cancel on the authority of the council any registered apprenticeship programs and agreements not in accordance with the provisions of such standards;

~~(D)~~ (4) Keep a record of apprenticeship programs and their disposition;

~~(E)~~ (5) Issue certificate of completion of apprenticeship in accordance with the council's standards;

~~(F)~~ (6) Devise all necessary procedures and records;

~~(G)~~ (7) Prepare statistical reports regarding apprenticeship training;

~~(H)~~ (8) Issue information related to apprenticeship;

~~(I)~~ (9) Perform such other duties as the council may direct.

(B) The executive secretary, when registering an apprenticeship program or agreement under division (A)(2) of this section, shall not discriminate against an employer because that employer operates an open or merit shop."

Between lines 7620 and 7621, insert:

**"Sec. 5747.08.** An annual return with respect to the tax imposed by

section 5747.02 of the Revised Code and each tax imposed under Chapter 5748. of the Revised Code shall be made by every taxpayer for any taxable year for which the taxpayer is liable for the tax imposed by that section or under that chapter, unless the total credits allowed under divisions (E), (F), and (G) of section 5747.05 of the Revised Code for the year are equal to or exceed the tax imposed by section 5747.02 of the Revised Code, in which case no return shall be required unless the taxpayer is liable for a tax imposed pursuant to Chapter 5748. of the Revised Code.

(A) If an individual is deceased, any return or notice required of that individual under this chapter shall be made and filed by that decedent's executor, administrator, or other person charged with the property of that decedent.

(B) If an individual is unable to make a return or notice required by this chapter, the return or notice required of that individual shall be made and filed by the individual's duly authorized agent, guardian, conservator, fiduciary, or other person charged with the care of the person or property of that individual.

(C) Returns or notices required of an estate or a trust shall be made and filed by the fiduciary of the estate or trust.

(D)(1)(a) Except as otherwise provided in division (D)(1)(b) of this section, any pass-through entity may file a single return on behalf of one or more of the entity's investors other than an investor that is a person subject to the tax imposed under section 5733.06 of the Revised Code. The single return shall set forth the name, address, and social security number or other identifying number of each of those pass-through entity investors and shall indicate the distributive share of each of those pass-through entity investor's income taxable in this state in accordance with sections 5747.20 to 5747.231 of the Revised Code. Such pass-through entity investors for whom the pass-through entity elects to file a single return are not entitled to the exemption or credit provided for by sections 5747.02 and 5747.022 of the Revised Code; shall calculate the tax before business credits at the highest rate of tax set forth in section 5747.02 of the Revised Code for the taxable year for which the return is filed; and are entitled to only their distributive share of the business credits as defined in division (D)(2) of this section. A single check drawn by the pass-through entity shall accompany the return in full payment of the tax due, as shown on the single return, for such investors, other than investors who are persons subject to the tax imposed under section 5733.06 of the Revised Code.

(b)(i) A pass-through entity shall not include in such a single return any investor that is a trust to the extent that any direct or indirect current, future, or contingent beneficiary of the trust is a person subject to the tax imposed under section 5733.06 of the Revised Code.

(ii) A pass-through entity shall not include in such a single return any investor that is itself a pass-through entity to the extent that any direct or indirect investor in the second pass-through entity is a person subject to the tax imposed under section 5733.06 of the Revised Code.



(c) Nothing in division (D) of this section precludes the tax commissioner from requiring such investors to file the return and make the payment of taxes and related interest, penalty, and interest penalty required by this section or section 5747.02, 5747.09, or 5747.15 of the Revised Code. Nothing in division (D) of this section shall be construed to provide to such an investor or pass-through entity any additional deduction or credit, other than the credit provided by division (J) of this section, solely on account of the entity's filing a return in accordance with this section. Such a pass-through entity also shall make the filing and payment of estimated taxes on behalf of the pass-through entity investors other than an investor that is a person subject to the tax imposed under section 5733.06 of the Revised Code.

(2) For the purposes of this section, "business credits" means the credits listed in section 5747.98 of the Revised Code excluding the following credits:

(a) The retirement credit under division (B) of section 5747.055 of the Revised Code;

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

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

(d) The dependent care credit under section 5747.054 of the Revised Code;

(e) The lump sum retirement income credit under division (C) of section 5747.055 of the Revised Code;

(f) The lump sum retirement income credit under division (D) of section 5747.055 of the Revised Code;

(g) The lump sum retirement income credit under division (E) of section 5747.055 of the Revised Code;

(h) The credit for displaced workers who pay for job training under section 5747.27 of the Revised Code;

(i) The twenty-dollar personal exemption credit under section 5747.022 of the Revised Code;

(j) The joint filing credit under division (G) of section 5747.05 of the Revised Code;

(k) The nonresident credit under division (A) of section 5747.05 of the Revised Code;

(l) The credit for a resident's out-of-state income under division (B) of section 5747.05 of the Revised Code;

(m) The low-income credit under section 5747.056 of the Revised Code ;

(n) The credit for journeypersons under section 5747.81 of the Revised

Code.

(3) The election provided for under division (D) of this section applies only to the taxable year for which the election is made by the pass-through entity. Unless the tax commissioner provides otherwise, this election, once made, is binding and irrevocable for the taxable year for which the election is made. Nothing in this division shall be construed to provide for any deduction or credit that would not be allowable if a nonresident pass-through entity investor were to file an annual return.

(4) If a pass-through entity makes the election provided for under division (D) of this section, the pass-through entity shall be liable for any additional taxes, interest, interest penalty, or penalties imposed by this chapter if the tax commissioner finds that the single return does not reflect the correct tax due by the pass-through entity investors covered by that return. Nothing in this division shall be construed to limit or alter the liability, if any, imposed on pass-through entity investors for unpaid or underpaid taxes, interest, interest penalty, or penalties as a result of the pass-through entity's making the election provided for under division (D) of this section. For the purposes of division (D) of this section, "correct tax due" means the tax that would have been paid by the pass-through entity had the single return been filed in a manner reflecting the tax commissioner's findings. Nothing in division (D) of this section shall be construed to make or hold a pass-through entity liable for tax attributable to a pass-through entity investor's income from a source other than the pass-through entity electing to file the single return.

(E) If a husband and wife file a joint federal income tax return for a taxable year, they shall file a joint return under this section for that taxable year, and their liabilities are joint and several, but, if the federal income tax liability of either spouse is determined on a separate federal income tax return, they shall file separate returns under this section.

If either spouse is not required to file a federal income tax return and either or both are required to file a return pursuant to this chapter, they may elect to file separate or joint returns, and, pursuant to that election, their liabilities are separate or joint and several. If a husband and wife file separate returns pursuant to this chapter, each must claim the taxpayer's own exemption, but not both, as authorized under section 5747.02 of the Revised Code on the taxpayer's own return.

(F) Each return or notice required to be filed under this section shall contain the signature of the taxpayer or the taxpayer's duly authorized agent and of the person who prepared the return for the taxpayer, and shall include the taxpayer's social security number. Each return shall be verified by a declaration under the penalties of perjury. The tax commissioner shall prescribe the form that the signature and declaration shall take.

(G) Each return or notice required to be filed under this section shall be made and filed as required by section 5747.04 of the Revised Code, on or before

the fifteenth day of April of each year, on forms that the tax commissioner shall prescribe, together with remittance made payable to the treasurer of state in the combined amount of the state and all school district income taxes shown to be due on the form, unless the combined amount shown to be due is one dollar or less, in which case that amount need not be remitted.

Upon good cause shown, the tax commissioner may extend the period for filing any notice or return required to be filed under this section and may adopt rules relating to extensions. If the extension results in an extension of time for the payment of any state or school district income tax liability with respect to which the return is filed, the taxpayer shall pay at the time the tax liability is paid an amount of interest computed at the rate per annum prescribed by section 5703.47 of the Revised Code on that liability from the time that payment is due without extension to the time of actual payment. Except as provided in section 5747.132 of the Revised Code, in addition to all other interest charges and penalties, all taxes imposed under this chapter or Chapter 5748. of the Revised Code and remaining unpaid after they become due, except combined amounts due of one dollar or less, bear interest at the rate per annum prescribed by section 5703.47 of the Revised Code until paid or until the day an assessment is issued under section 5747.13 of the Revised Code, whichever occurs first.

If the tax commissioner considers it necessary in order to ensure the payment of the tax imposed by section 5747.02 of the Revised Code or any tax imposed under Chapter 5748. of the Revised Code, the tax commissioner may require returns and payments to be made otherwise than as provided in this section.

To the extent that any provision in this division conflicts with any provision in section 5747.026 of the Revised Code, the provision in that section prevails.

(H) If any report, claim, statement, or other document required to be filed, or any payment required to be made, within a prescribed period or on or before a prescribed date under this chapter is delivered after that period or that date by United States mail to the agency, officer, or office with which the report, claim, statement, or other document is required to be filed, or to which the payment is required to be made, the date of the postmark stamped on the cover in which the report, claim, statement, or other document, or payment is mailed shall be deemed to be the date of delivery or the date of payment.

If a payment is required to be made by electronic funds transfer pursuant to section 5747.072 of the Revised Code, the payment is considered to be made when the payment is received by the treasurer of state or credited to an account designated by the treasurer of state for the receipt of tax payments.

"The date of the postmark" means, in the event there is more than one date on the cover, the earliest date imprinted on the cover by the United States postal service.

(I) The amounts withheld by the employer pursuant to section 5747.06 of

the Revised Code shall be allowed to the recipient of the compensation as credits against payment of the appropriate taxes imposed on the recipient by section 5747.02 and under Chapter 5748. of the Revised Code.

(J) If, in accordance with division (D) of this section, a pass-through entity elects to file a single return and if any investor is required to file the return and make the payment of taxes required by this chapter on account of the investor's other income that is not included in a single return filed by a pass-through entity, the investor is entitled to a refundable credit equal to the investor's proportionate share of the tax paid by the pass-through entity on behalf of the investor. The investor shall claim the credit for the investor's taxable year in which or with which ends the taxable year of the pass-through entity. Nothing in this chapter shall be construed to allow any credit provided in this chapter to be claimed more than once. For the purposes of computing any interest, penalty, or interest penalty, the investor shall be deemed to have paid the refundable credit provided by this division on the day that the pass-through entity paid the estimated tax or the tax giving rise to the credit.

(K) The tax commissioner shall ensure that each return required to be filed under this section includes a box that the taxpayer may check to authorize a paid tax preparer who prepared the return to communicate with the department of taxation about matters pertaining to the return. The return or instructions accompanying the return shall indicate that by checking the box the taxpayer authorizes the department of taxation to contact the preparer concerning questions that arise during the processing of the return and authorizes the preparer only to provide the department with information that is missing from the return, to contact the department for information about the processing of the return or the status of the taxpayer's refund or payments, and to respond to notices about mathematical errors, offsets, or return preparation that the taxpayer has received from the department and has shown to the preparer.

(L) The tax commissioner shall permit individual taxpayers to instruct the department of taxation to cause any refund of overpaid taxes to be deposited directly into a checking account or preexisting college savings plan or program account offered by the Ohio tuition trust authority under Chapter 3334. of the Revised Code, as designated by the taxpayer, when the taxpayer files the annual return required by this section electronically.

(M) The tax commissioner may adopt rules to administer this section.

**Sec. 5747.81.** (A)(1) For the purpose of developing and maintaining a highly qualified workforce and thereby to improve the economic welfare of all Ohioans, an individual who, on or after the effective date of the enactment of this section, completes an apprenticeship program registered with the apprenticeship counsel created by section 4139.02 of the Revised Code is allowed a credit against the tax imposed by section 5747.02 of the Revised Code. The credit shall equal the individual's net tax liability after application of all credits identified in section 5747.98 of the Revised Code preceding the credit authorized by this section. The individual shall claim the credit for the

individual's taxable year in which the individual's credit application was approved and in each of the succeeding five taxable years.

(2) An individual is liable to the state for credit taken with respect to an apprenticeship program, and forfeits unused credit, if the individual has been allowed the credit for five or fewer of the individual's taxable years and the individual is a nonresident of Ohio. Any amount for which an individual is liable under this division may be collected by assessment under section 5747.13 of the Revised Code, and shall be considered as taxes imposed under section 5747.02 of the Revised Code.

(B) Within one year after completing the apprenticeship program, an individual shall apply for a credit to the director of job and family services on a form approved by the director and shall submit any documents required by the director. If the individual qualifies for a credit, the director shall issue a tax credit certificate to the individual. The certificate shall state the individual's name and social security number, the date the credit application was approved, and the taxable years for which the credit shall be claimed.

(C) The director of job and family services may designate an entity, including a nonprofit private organization, to perform the administrative duties conferred upon the director by this section."

In line 7680, after "(28)" insert " The credit for journeypersons under section 5747.81 of the Revised Code;

(29)"

In line 7682, strike through "(29)" and insert " (30)"

In line 7684, strike through "(30)" and insert " (31)"

In line 7686, strike through "(31)" and insert " (32)"

In line 7688, strike through "(32)" and insert " (33)"

In line 7690, strike through "(33)" and insert " (34)"

In line 7692, strike through "(34)" and insert " (35)"

In line 7694, strike through "(35)" and insert " (36)"

In line 7696, strike through "(36)" and insert " (37)"

In line 7699, strike through "(37)" and insert " (38)"

In line 7701, strike through "(38)" and insert " (39)"

In line 7703, delete " (39)" and insert " (40)"

In line 7706, delete " (40)" and insert " (41)"

In line 8061, after "3793.02," insert "4139.03, 4139.05,"

In line 8063, after "5747.02," insert "5747.08,"

In line 5 of the title, after "3793.02," insert "4139.03, 4139.05,"

In line 7 of the title, after "5747.02," insert "5747.08,"

In line 15 of the title, after "5747.063," insert "5747.81,"

In line 22 of the title, after the comma insert "to grant an income tax credit for journeypersons, to further regulate the Apprenticeship Council,"

The question being, "Shall the motion to amend be agreed to?"

Representative Heard moved that the motion be laid on the table.

The question being, "Shall the motion to amend be laid on the table?"

The yeas and nays were taken and resulted - yeas 53, nays 45, as follows:

Those who voted in the affirmative were: Representatives

Belcher	Bolon	Book	Boyd
Carney	Celeste	Chandler	DeBose
DeGeeter	Dodd	Domenick	Driehaus
Dyer	Fende	Foley	Garland
Garrison	Gerberry	Goyal	Hagan
Harris	Harwood	Heard	Koziura
Letson	Luckie	Lundy	Mallory
Moran	Murray	Newcomb	Oelslager
Okey	Otterman	Patten	Phillips
Pillich	Pryor	Reece	Sayre
Schneider	Skindell	Slesnick	Stewart
Sykes	Szollosi	Walter	Weddington
Williams B.	Williams S.	Winburn	Yuko
			Budish-53.

Those who voted in the negative were: Representatives

Adams J.	Adams R.	Amstutz	Bacon
Baker	Balderson	Batchelder	Beck
Blair	Blessing	Boose	Bubp
Burke	Coley	Combs	Daniels
Derickson	Evans	Gardner	Goodwin
Grossman	Hackett	Hall	Hite
Hollington	Hottinger	Huffman	Jordan
Lehner	Maag	Mandel	Martin
McClain	McGregor	Mecklenborg	Morgan
Ruhl	Sears	Snitchler	Stautberg
Stebelton	Uecker	Wachtmann	Wagner
			Zehringer-45.

The motion to amend was laid on the table.

The question recurring, "Shall the bill as amended pass?"

Representative Batchelder moved to amend as follows:

In line 31, after "3772.062," insert "3772.063,"; after "3772.081," insert "3772.082, 3772.083,"

Between lines 5058 and 5059, insert:

" **Sec. 3772.063.** (A)(1) The auditor of state annually shall audit the gross casino revenue of each casino facility. The purpose of the audit shall be to issue a report to confirm that the correct amount of income and gross casino revenue taxes have been collected and distributed under Chapters 5747. and 5753. of the Revised Code and in accordance with Section 6 of Article XV, Ohio Constitution. The wagers and winnings of individual gaming patrons shall not be disclosed in the audit report. The report may aggregate the summation of gross casino revenue by type of casino gaming.

(2) The audit report is a public record. The auditor of state shall transmit a copy of the audit report to the tax commissioner, the Ohio casino control commission, the governor, the speaker of the house of representatives, and the president of the senate.

(B) A casino operator who fails to fully disclose to the auditor of state the information necessary for an audit under this section is guilty of a misdemeanor and shall be fined an amount not to exceed one thousand dollars. Each day the violation continues is a separate offense."

Between lines 5141 and 5142, insert:

" **Sec. 3772.082.** (A) The Ohio casino control commission shall adopt rules under Chapter 119. of the Revised Code that require a casino operator to issue gaming patron cards to individuals who intend to engage in casino gaming at the casino operator's casino facility and to set up, operate, and maintain gaming patron card reading devices. In the rules, the commission shall establish specifications for gaming patron cards and their issuance and use, and for gaming patron card reading devices and their set-up, operation, and maintenance.

(B) A gaming patron card shall have digitally readable features that identify the gaming patron to whom the card has been issued. The card shall record the gaming patron's name, address, and birth date, the identity of the casino facility at which the card was issued, and the date of issuance or renewal of the card, and shall assign a random ten-digit identification code to the patron. The card shall be valid for one year from the date of issuance and may be renewed.

(C)(1) A gaming patron card shall be used to create a record of the amount of money, casino credit, or any representation of value exchanged for the purchase of chips, tokens, tickets, electronic cards, or similar objects by casino patrons and the winnings paid to casino patrons. To create this record, a gaming patron card reading device shall be used to swipe the gaming patron card at the point of exchanging money, casino credit, or any representation of value for the purchase of chips, tokens, tickets, electronic cards, or similar objects by casino patrons, and at the point of payout of winnings to casino patrons.

(2) The record shall be digitally stored at the casino facility in which the purchases and payouts occurred and shall not be transferred to the casino facility

of another casino operator. The record at each casino facility shall be made available to the auditor of state for the purpose of conducting the annual audit under section 3772.063 of the Revised Code. Only aggregated information from the record may be included in the audit report.

(D) The gaming patron card may be used to digitally identify individuals who are participating in any voluntary exclusion program and individuals who have been excluded or ejected from any of the four casino facilities pursuant to section 3772.031 of the Revised Code.

**Sec. 3772.083. (A) An individual is not entitled to engage in casino gaming at a casino facility authorized by Section 6 of Article XV, Ohio Constitution, unless the individual first has been issued a gaming patron card. The individual must present the card at the time of purchasing chips, tokens, tickets, electronic cards, casino credits, or similar objects for the purpose of wagering, and at the time of receiving a payout of winnings.**

(B) A casino operator shall issue a gaming patron card to an individual who is twenty-one years of age or older and is not on any exclusion list described in division (Z) of section 3772.01 of the Revised Code or established under section 3772.031 of the Revised Code. The casino operator shall make reasonable efforts to verify that the individual is twenty-one years of age or older and is not on any exclusion list. A casino operator who fails to issue a gaming patron card in conformity with this paragraph is guilty of a misdemeanor and shall be fined five hundred dollars. Each failure is a separate offense.

(C) A gaming patron card may not be used by any person other than the person to whom the card was originally issued.

(D) An individual who provides false or fraudulent information to a casino operator to obtain a gaming patron card is liable for a civil penalty. The commission, by rule adopted under Chapter 119. of the Revised Code, shall set the amount of the civil penalty. The commission, in an adjudication conducted under Chapter 119. of the Revised Code, may assess the civil penalty against an individual who violates this division. If an individual against whom a civil penalty is assessed fails to pay the civil penalty within a reasonable time, the commission has a cause of action to collect the penalty."

In line 11 of the title, after "3772.062," insert "3772.063,"

In line 12 of the title, after "3772.081," insert "3772.082, 3772.083,"

The question being, "Shall the motion to amend be agreed to?"

Representative Heard moved that the motion be laid on the table.

The question being, "Shall the motion to amend be laid on the table?"



The yeas and nays were taken and resulted - yeas 51, nays 47, as follows:

Those who voted in the affirmative were: Representatives

Belcher	Bolon	Book	Boyd
Carney	Celeste	Chandler	DeBose
DeGeeter	Dodd	Driehaus	Dyer
Fende	Foley	Garland	Garrison
Gerberry	Goyal	Hagan	Harris
Harwood	Heard	Koziura	Letson
Luckie	Lundy	Mallory	Moran
Murray	Newcomb	Okey	Otterman
Patten	Phillips	Pillich	Pryor
Reece	Sayre	Schneider	Skindell
Slesnick	Stewart	Sykes	Szollosi
Walter	Weddington	Williams B.	Williams S.
Winburn	Yuko		Budish-51.

Those who voted in the negative were: Representatives

Adams J.	Adams R.	Amstutz	Bacon
Baker	Balderson	Batchelder	Beck
Blair	Blessing	Boose	Bubp
Burke	Coley	Combs	Daniels
Derickson	Domenick	Evans	Gardner
Goodwin	Grossman	Hackett	Hall
Hite	Hollington	Hottinger	Huffman
Jordan	Lehner	Maag	Mandel
Martin	McClain	McGregor	Mecklenborg
Morgan	Oelslager	Ruhl	Sears
Snitchler	Stautberg	Stebelton	Uecker
Wachtmann	Wagner		Zehringer-47.

The motion to amend was laid on the table.

The question recurring, "Shall the bill as amended pass?"

Representative Blessing moved to amend as follows:

In line 5968, delete " may" and insert " shall"

In line 5970, delete " may determine it to"

In line 5971, delete " be necessary and" and insert " shall"

The question being, "Shall the motion to amend be agreed to?"

Representative Heard moved that the motion be laid on the table.

The question being, "Shall the motion to amend be laid on the table?"

The yeas and nays were taken and resulted - yeas 52, nays 46, as follows:

Those who voted in the affirmative were: Representatives

Belcher	Bolon	Book	Boyd
Carney	Celeste	Chandler	DeBose
DeGeeter	Dodd	Domenick	Driehaus

Dyer	Fende	Foley	Garland
Garrison	Gerberry	Goyal	Hagan
Harris	Harwood	Heard	Koziura
Letson	Luckie	Lundy	Mallory
Moran	Murray	Newcomb	Okey
Otterman	Patten	Phillips	Pillich
Pryor	Reece	Sayre	Schneider
Skindell	Slesnick	Stewart	Sykes
Szollosi	Walter	Weddington	Williams B.
Williams S.	Winburn	Yuko	Budish-52.

Those who voted in the negative were: Representatives

Adams J.	Adams R.	Amstutz	Bacon
Baker	Balderson	Batchelder	Beck
Blair	Blessing	Boose	Bubp
Burke	Coley	Combs	Daniels
Derickson	Evans	Gardner	Goodwin
Grossman	Hackett	Hall	Hite
Hollington	Hottinger	Huffman	Jordan
Lehner	Maag	Mandel	Martin
McClain	McGregor	Mecklenborg	Morgan
Oelslager	Ruhl	Sears	Snitchler
Stautberg	Stebelton	Uecker	Wachtmann
Wagner			Zehringer-46.

The motion to amend was laid on the table.

The question recurring, "Shall the bill as amended pass?"

Representative Blessing moved to amend as follows:

In line 28, delete the first "and"; after "5747.98" insert ", and 6301.10"

Between lines 8057 and 8058, insert:

**"Sec. 6301.10. (A)** Beginning January 1, 2001, and each calendar quarter thereafter, the director of job and family services shall prepare a report concerning the state of Ohio's workforce. The director shall distribute the report to the president and minority leader of the senate, the speaker and minority leader of the house of representatives, the state workforce policy board, the governor's office of Appalachian Ohio, and the commission on African-American males.

**(B)** By December 31, 2010, and by the end of each calendar year thereafter, the director of job and family services shall distribute to the president and minority leader of the senate and to the speaker and minority leader of the house of representatives a copy of the workforce investment act annual report that is submitted to the United States department of labor pursuant to section 136(d) of the "Workforce Investment Act of 1998," 112 Stat. 999, 29 U.S.C.A. 2871(d).

In line 8063, delete the first "and"; after "5747.98" insert ", and 6301.10"

In line 7 of the title, delete "and"; after "5747.98," insert "and 6301.10,"

In line 22 of the title, after the comma insert ", to require the Department of Job and Family Services to submit annually to the leaders of the General Assembly a copy of the report submitted to the United States Department of Labor pursuant to the federal Workforce Investment Act"

The question being, "Shall the motion to amend be agreed to?"

Representative Heard moved that the motion be laid on the table.

The question being, "Shall the motion to amend be laid on the table?"

The yeas and nays were taken and resulted - yeas 53, nays 45, as follows:

Those who voted in the affirmative were: Representatives

Belcher	Bolon	Book	Boyd
Carney	Celeste	Chandler	DeBose
DeGeeter	Dodd	Domenick	Driehaus
Dyer	Fende	Foley	Garland
Garrison	Gerberry	Goyal	Hagan
Harris	Harwood	Heard	Koziura
Letson	Luckie	Lundy	Mallory
Moran	Murray	Newcomb	Oelslager
Okey	Otterman	Patten	Phillips
Pillich	Pryor	Reece	Sayre
Schneider	Skindell	Slesnick	Stewart
Sykes	Szollosi	Walter	Weddington
Williams B.	Williams S.	Winburn	Yuko
			Budish-53.

Those who voted in the negative were: Representatives

Adams J.	Adams R.	Amstutz	Bacon
Baker	Balderson	Batchelder	Beck
Blair	Blessing	Boose	Bubp
Burke	Coley	Combs	Daniels
Derickson	Evans	Gardner	Goodwin
Grossman	Hackett	Hall	Hite
Hollington	Hottinger	Huffman	Jordan
Lehner	Maag	Mandel	Martin
McClain	McGregor	Mecklenborg	Morgan
Ruhl	Sears	Snitchler	Stautberg
Stebelton	Uecker	Wachtmann	Wagner
			Zehringer-45.

The motion to amend was laid on the table.

The question recurring, "Shall the bill as amended pass?"

Representative Blessing moved to amend as follows:

In line 26, after "2915.13," insert "3770.03,"

Between lines 4225 and 4226, insert:

"**Sec. 3770.03.** (A) The state lottery commission shall promulgate rules under which a ~~statewide lottery may~~ including games providing immediate prize determinations for participants through the use of video lottery terminals located at commercial horse racing tracks authorized under Chapter 3769. of the Revised Code, shall be conducted. The rules shall be promulgated pursuant to Chapter 119. of the Revised Code, except that instant game rules shall be promulgated pursuant to section 111.15 of the Revised Code but are not subject to division (D) of that section. Subjects covered in these rules shall include, but need not be limited to, the following:

- (1) The type of lottery to be conducted;
- (2) The prices of ~~tickets in the~~ lottery products;
- (3) The ~~number~~, nature ~~;~~ and value of prize awards, the manner and frequency of prize drawings and determinations, and the manner in which prizes shall be awarded ~~to holders of winning tickets~~.

(B) The commission shall promulgate rules, in addition to those described in division (A) of this section, pursuant to Chapter 119. of the Revised Code under which a ~~statewide lottery and~~ statewide joint lottery games ~~may~~ and lotteries, including games providing immediate prize determinations through the use of video lottery terminals located at commercial horse racing tracks authorized under Chapter 3769. of the Revised Code shall, be conducted. Subjects covered in these rules shall include, but not be limited to, the following:

- (1) The locations at which lottery ~~tickets~~ products may be sold and the manner in which they are to be sold. These rules may authorize the sale of lottery ~~tickets~~ products by commission personnel or other licensed individuals from traveling show wagons at the state fair, and at any other expositions the director of the commission considers acceptable. These rules shall prohibit commission personnel or other licensed individuals from soliciting from an exposition the right to sell lottery tickets at that exposition, but shall allow commission personnel or other licensed individuals to sell lottery tickets at an exposition if the exposition requests commission personnel or licensed individuals to do so. These rules may also address the accessibility of sales agent locations to commission products in accordance with the "Americans with Disabilities Act of 1990," 104 Stat. 327, 42 U.S.C.A. 12101 et seq.
- (2) The manner in which lottery sales revenues are to be collected, including authorization for the director to impose penalties for failure by lottery sales agents or, under the rules adopted under this section, video lottery sales agents to transfer revenues to the commission in a timely manner;
- (3) The amount of compensation to be paid licensed lottery sales agents and video lottery sales agents;
- (4) The substantive criteria for the licensing of lottery sales agents consistent with section 3770.05 of the Revised Code, and procedures for revoking or suspending their licenses , or the licenses of video lottery sales

agents, consistent with Chapter 119. of the Revised Code. If circumstances, such as the nonpayment of funds owed by a lottery sales agent or video lottery sales agent, or other circumstances related to the public safety, convenience, or trust, require immediate action, the director may suspend a license without affording an opportunity for a prior hearing under section 119.07 of the Revised Code.

(5) Special game rules to implement any agreements signed by the governor that the director enters into with other lottery jurisdictions under division (J) of section 3770.02 of the Revised Code to conduct statewide joint lottery games. The rules shall require that the entire net proceeds of those games that remain, after associated operating expenses, prize disbursements, lottery sales agent bonuses, commissions, and reimbursements, and any other expenses necessary to comply with the agreements or the rules are deducted from the gross proceeds of those games, be transferred to the lottery profits education fund under division (B) of section 3770.06 of the Revised Code.

~~(C)~~ (6) The manner in which lotteries that use video lottery terminals must be conducted and the security, licensing, and enforcement procedures necessary to ensure the integrity of those lotteries;

(7) Licensing requirements and fees for key gaming employees of video lottery sales agents or agents' contractors that employ key gaming employees; provided that the maximum initial or yearly fee for a license issued by the commission and fees associated therewith shall be set by rule by the commission;

(8) Any other subjects the commission determines are necessary for the conduct of lotteries, including those that use video lottery terminals.

(C) Chapter 2915. of the Revised Code does not apply to, affect, or prohibit lotteries conducted pursuant to this chapter or the rules adopted under it.

(D) The commission may conduct lotteries simulating card games, spinning-wheel games, or cast object games by video lottery terminals pursuant to the rules adopted under this section.

(E) The commission may promulgate rules, in addition to those described in divisions (A) and (B) of this section, that establish standards governing the display of advertising and celebrity images on lottery tickets and on other items that are used in the conduct of, or to promote, the statewide lottery and statewide joint lottery games. Any revenue derived from the sale of advertising displayed on lottery tickets and on those other items shall be considered, for purposes of section 3770.06 of the Revised Code, to be related proceeds in connection with the statewide lottery or gross proceeds from statewide joint lottery games, as applicable.

~~(D)~~ (F)(1) The commission shall meet with the director at least once each month and shall convene other meetings at the request of the chairperson or any five of the members. No action taken by the commission shall be binding unless at least five of the members present vote in favor of the action. A written record shall be made of the proceedings of each meeting and shall be transmitted

forthwith to the governor, the president of the senate, the senate minority leader, the speaker of the house of representatives, and the house minority leader.

(2) The director shall present to the commission a report each month, showing the total revenues, prize disbursements, and operating expenses of the state lottery for the preceding month. As soon as practicable after the end of each fiscal year, the commission shall prepare and transmit to the governor and the general assembly a report of lottery revenues, prize disbursements, and operating expenses for the preceding fiscal year and any recommendations for legislation considered necessary by the commission."

In line 8061, after "2915.13," insert "3770.03,"

In line 5 of the title, after "2915.13," insert "3770.03,"

The question being, "Shall the motion to amend be agreed to?"

Representative Heard moved that the motion be laid on the table.

The question being, "Shall the motion to amend be laid on the table?"

The yeas and nays were taken and resulted - yeas 57, nays 41, as follows:

Those who voted in the affirmative were: Representatives

Amstutz	Belcher	Bolon	Book
Boyd	Carney	Celeste	Chandler
DeBose	DeGeeter	Dodd	Domenick
Driehaus	Dyer	Fende	Foley
Garland	Garrison	Gerberry	Goyal
Hagan	Hall	Harris	Harwood
Heard	Hottinger	Koziura	Letson
Luckie	Lundy	Mallory	Moran
Morgan	Murray	Newcomb	Oelslager
Okey	Otterman	Patten	Phillips
Pillich	Reece	Sayre	Schneider
Skindell	Slesnick	Stewart	Sykes
Szollosi	Wagner	Walter	Weddington
Williams B.	Williams S.	Winburn	Yuko
			Budish-57.

Those who voted in the negative were: Representatives

Adams J.	Adams R.	Bacon	Baker
Balderson	Batchelder	Beck	Blair
Blessing	Boose	Bubp	Burke
Coley	Combs	Daniels	Derickson
Evans	Gardner	Goodwin	Grossman
Hackett	Hite	Hollington	Huffman
Jordan	Lehner	Maag	Mandel
Martin	McClain	McGregor	Mecklenborg
Pryor	Ruhl	Sears	Snitchler
Stautberg	Stebelton	Uecker	Wachtmann
			Zehringer-41.

The motion to amend was laid on the table.

The question recurring, "Shall the bill as amended pass?"

Representative Morgan moved to amend as follows:

In line 28, after "121.54," insert "122.014,"

Between lines 2113 and 2114, insert:

" **Sec. 122.014.** (A) The department of development shall coordinate with the secretary of state to create a single online small business resource center on the department's internet web site as a central location to provide a small business in this state with information relevant to small businesses and their operations. The online small business resource center shall provide direct information or an electronic link to information on at least the following:

(1) Steps to starting a small business in this state;

(2) Workforce availability for small businesses in this state;

(3) Regulatory requirements for small businesses in this state;

(4) Required licenses and permits for small businesses in this state;

(5) Loan and financing opportunities for small businesses in this state;

(6) Tax requirements, deadlines, and forms applicable to small businesses in this state;

(7) Small business advocacy opportunities;

(8) Questions frequently asked by small businesses;

(9) The Ohio business gateway;

(10) State procurement opportunities for small businesses in this state;

(11) Workers' compensation requirements for small businesses in this state.

(B) The online small business resource center shall enable a person to register to receive regular electronic updates made to the online small business resource center. However, no registration shall be required for a person to access information on the online small business resource center.

(C) The department shall annually consult or survey small business groups in this state to assess available online resources and to gather information and suggestions on useful online resources for small businesses in this state.

(D) The department shall prominently include for each reference or item on the online small business resource center the date in which the reference or item was most recently updated."

In line 8140, after "**10.**" insert "It is the intent of the General Assembly to recognize the efforts of the Department of Development in providing resources for small businesses in this state and to strengthen the resources available to small businesses in this state by codifying and supplementing these efforts as the

online small business resource center.

**Section 11."**

In line 8 of the title, after "121.54," insert "122.014,"

In line 22 of the title, after the comma insert "to create an online small business resource center on the Department of Development's internet web site,"

The question being, "Shall the motion to amend be agreed to?"

The yeas and nays were taken and resulted - yeas 93, nays 4, as follows:

Those who voted in the affirmative were: Representatives

Adams J.	Adams R.	Amstutz	Bacon
Baker	Balderson	Batchelder	Beck
Belcher	Blair	Bolon	Book
Boose	Boyd	Bubp	Burke
Carney	Celeste	Chandler	Coley
Combs	Daniels	DeBose	DeGeeter
Derickson	Dodd	Driehaus	Dyer
Evans	Fende	Foley	Gardner
Garland	Garrison	Gerberry	Goodwin
Goyal	Grossman	Hackett	Hagan
Hall	Harris	Harwood	Heard
Hollington	Hottinger	Huffman	Jordan
Koziura	Lehner	Letson	Luckie
Lundy	Maag	Mandel	Martin
McClain	McGregor	Mecklenborg	Moran
Morgan	Murray	Newcomb	Oelslager
Okey	Otterman	Patten	Phillips
Pillich	Pryor	Reece	Ruhl
Sayre	Schneider	Sears	Skindell
Slesnick	Snitchler	Stautberg	Stebelton
Stewart	Sykes	Szollosi	Uecker
Wachtmann	Wagner	Walter	Weddington
Williams B.	Winburn	Yuko	Zehringer
			Budish-93.

Representatives Domenick, Hite, Mallory, and Williams S. voted in the negative-4.

The motion was agreed to and the bill so amended.

The question recurring, "Shall the bill as amended pass?"

The yeas and nays were taken and resulted - yeas 70, nays 27, as follows:

Those who voted in the affirmative were: Representatives

Bacon	Baker	Beck	Belcher
Blair	Bolon	Book	Boyd
Carney	Celeste	Chandler	Combs
DeBose	DeGeeter	Derickson	Dodd
Domenick	Driehaus	Dyer	Fende
Foley	Garland	Garrison	Gerberry
Goodwin	Goyal	Grossman	Hackett
Hagan	Harris	Harwood	Heard



Hollington	Lehner	Letson	Luckie
Lundy	Mallory	Mandel	McGregor
Mecklenborg	Moran	Murray	Newcomb
Oelslager	Okey	Otterman	Patten
Phillips	Pillich	Pryor	Reece
Sayre	Schneider	Sears	Skindell
Slesnick	Snitchler	Stautberg	Stebelton
Stewart	Sykes	Szollosi	Walter
Weddington	Williams B.	Williams S.	Winburn
Yuko			Budish-70.

Those who voted in the negative were: Representatives

Adams J.	Adams R.	Amstutz	Balderson
Batchelder	Boose	Bubp	Burke
Coley	Daniels	Evans	Gardner
Hall	Hite	Hottinger	Huffman
Jordan	Koziura	Maag	Martin
McClain	Morgan	Ruhl	Uecker
Wachtmann	Wagner		Zehringer-27.

The bill passed.

Representative Yuko moved to amend the title as follows:

Add the names: "Boyd, DeBose, Foley, Harris, Letson, Mallory, Reece, Stewart, Szollosi, Williams, B., Winburn."

The motion was agreed to and the title so amended.

The title as amended was agreed to.

**Sub. S. B. No. 58**-Senator Hughes.

Cosponsors: Senators Schaffer, Wagoner, Grendell, Gibbs, Harris, Husted, Patton, Stewart, Turner, Wilson.

To amend sections 109.561, 1547.11, 2919.25, 2929.13, 2933.82, 4506.17, 4511.19, 4765.38, and 4765.39 and to enact section 2927.15 of the Revised Code to prohibit a person from collecting any bodily substance of another person without privilege or consent to do so, to correct erroneous cross-references in provisions enacted in Am. Sub. H.B. 280 of the 127th General Assembly regarding increased penalties for domestic violence committed against a pregnant woman, to permit emergency medical technicians-intermediate and emergency medical technicians-paramedic to withdraw blood for the purposes of the watercraft or vehicle OVI law or the commercial motor vehicle law, to require the office of the attorney general to administer and conduct preservation of biological evidence training, and to add a representative from the Division of Criminal Justice Services to the Biological Evidence Task Force, was taken up for consideration the third time.

The question being, "Shall the bill pass?"

The yeas and nays were taken and resulted - yeas 96, nays 2, as follows:

Those who voted in the affirmative were: Representatives

Adams J.	Adams R.	Amstutz	Bacon
Baker	Balderson	Batchelder	Beck
Belcher	Blair	Blessing	Bolon
Book	Boose	Boyd	Bubp
Burke	Carney	Celeste	Chandler
Coley	Combs	Daniels	DeBose
DeGeeter	Derickson	Dodd	Domenick
Driehaus	Dyer	Evans	Fende
Foley	Gardner	Garland	Garrison
Gerberry	Goodwin	Goyal	Grossman
Hackett	Hagan	Hall	Harris
Harwood	Heard	Hite	Hollington
Hottinger	Huffman	Jordan	Koziura
Lehner	Letson	Luckie	Lundy
Maag	Mallory	Mandel	Martin
McClain	McGregor	Mecklenborg	Moran
Morgan	Murray	Newcomb	Oelslager
Okey	Otterman	Patten	Phillips
Pillich	Pryor	Reece	Ruhl
Sayre	Schneider	Sears	Slesnick
Snitchler	Stautberg	Stebelton	Stewart
Sykes	Szollosi	Uecker	Wachtmann
Wagner	Walter	Weddington	Williams B.
Winburn	Yuko	Zehringer	Budish-96.

Representatives Skindell and Williams S. voted in the negative-2.

The bill passed.

Representative DeGeeter moved to amend the title as follows:

Add the names: "Beck, Blair, Blessing, Bubp, Coley, Combs, Derickson, Dodd, Domenick, Evans, Garland, Gerberry, Grossman, Hackett, Harris, Harwood, Heard, Hottinger, Luckie, Mandel, McGregor, Weddington, Zehringer."

The motion was agreed to and the title so amended.

The title as amended was agreed to.

#### Message from the Senate

Mr. Speaker:

I am directed to inform the House of Representatives that the Senate has passed the following bill in which the concurrence of the House is requested:

**S. B. No. 179** -Senators Grendell, Schaffer  
Cosponsors: Senators Harris, Seitz, Miller, D., Stewart, Buehrer, Faber, Gibbs, Hughes, Husted, Jones, Patton, Wagoner, Widener

To enact section 121.531 of the Revised Code to prohibit spending American Recovery and Reinvestment Act of 2009 funds on signs that identify the source of specific project funding and to declare an emergency.

Attest:

Vincent L. Keeran,  
Clerk.

Said bill was considered the first time.

#### Message from the Senate

Mr. Speaker:

I am directed to inform the House of Representatives that the Senate has adopted the following concurrent resolution in which the concurrence of the House is requested:

**S. C. R. No. 28** -Senator Widener

Cosponsors: Senators Buehrer, Carey, Coughlin, Faber, Gibbs, Gillmor, Goodman, Grendell, Harris, Hughes, Husted, Jones, Kearney, Miller, R., Morano, Niehaus, Patton, Sawyer, Schaffer, Schiavoni, Schuring, Seitz, Strahorn, Stewart, Wagoner, Wilson, Miller, D., Fedor, Cafaro, Smith, Turner

To urge the President of the United States and the Administrator of the National Aeronautics and Space Administration to select the National Museum of the United States Air Force at Wright-Patterson Air Force Base near Dayton, Ohio for public display of a space shuttle orbiter.

Attest:

Vincent L. Keeran,  
Clerk.

Said concurrent resolution was referred to the committee on Rules and Reference under the Rule.

#### Message from the Speaker

Pursuant to House Rules 13, 28, and 30, the Speaker hereby makes changes to the following standing committees:

Health: remove Representatives Brown and Slesnick; appoint Representatives Szollosi and Foley.

Rules and Reference: remove Representative S. Williams; appoint Representative Koziura.

On motion of Representative Szollosi, the House adjourned until Thursday, May 27, 2010 at 1:00 o'clock p.m.

Attest:

THOMAS L. SHERMAN,  
Clerk.