

**As Introduced**

**135th General Assembly  
Regular Session  
2023-2024**

**S. B. No. 11**

**Senator O'Brien**

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**A BILL**

To amend sections 3310.03, 3310.031, 3310.032, 1  
3310.033, 3310.034, 3310.036, 3310.07, 3313.975, 2  
and 5747.72 and to repeal sections 3310.035 and 3  
3310.05 of the Revised Code to enact the Parent 4  
Educational Freedom Act to expand eligibility 5  
for Educational Choice scholarships, to cease 6  
the operation of the Pilot Project Scholarship 7  
Program on July 1, 2023, and to increase the 8  
income tax credit for homeschooling expenses. 9

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

**Section 1.** That sections 3310.03, 3310.031, 3310.032, 10  
3310.033, 3310.034, 3310.036, 3310.07, 3313.975, and 5747.72 of 11  
the Revised Code be amended to read as follows: 12

**Sec. 3310.03.** For the 2021-2022 and the 2022-2023 school 13  
~~year and each school year thereafter~~years, subject to division 14  
(G) of this section, a student is an "eligible student" for 15  
purposes of the educational choice scholarship pilot program if 16  
the student's resident district is not a school district in 17  
which the pilot project scholarship program is operating under 18  
sections 3313.974 to 3313.979 of the Revised Code, the student 19

satisfies one of the conditions in division (A), (B), or (C) of  
this section,~~and the~~ or section 3310.033 or 3310.034 of the  
Revised Code. Until the 2023-2024 school year, a student who  
satisfies one of the conditions in division (A), (B), or (C) of  
this section maintains eligibility to receive a scholarship  
under division (D) of this section.

~~However, Beginning with scholarships sought for the 2023-~~  
~~2024 school year, the department of education shall cease~~  
~~awarding first-time scholarships under this section. Instead,~~  
for the 2023-2024 school year and each school year thereafter, a  
student shall be an "eligible student" for the purposes of the  
educational choice scholarship pilot program in accordance with  
section 3310.032 of the Revised Code, and the department only  
shall award scholarships under that section.

Notwithstanding anything to the contrary in division (D)  
of this section, any student who received a scholarship for the  
2020-2021-2022-2023 school year under this section, as it  
~~existed prior to March 2, 2021,~~ shall continue to receive that  
scholarship ~~until the student completes grade twelve, as long as~~  
~~the student maintains eligibility to receive a scholarship under~~  
~~division (D) in accordance with that division, except that the~~  
student shall not be required to comply with division (D)(1) of  
this section.

(A) (1) A student is eligible for a scholarship if the  
student is enrolled in a school building operated by the  
student's resident district and to which both of the following  
apply:

(a) The building was ranked in the lowest twenty per cent  
of all buildings operated by city, local, and exempted village  
school districts according to performance index score as

determined by the department of education, as follows: 50

~~(i) For a scholarship sought for the 2021-2022 or 2022-2023 school year, the building was ranked in the lowest twenty per cent of buildings for each of the 2017-2018 and 2018-2019 school years.~~ 51  
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~~(ii) For a scholarship sought for the 2023-2024 school year, the building was ranked in the lowest twenty per cent of buildings for each of the 2018-2019 and 2021-2022 school years.~~ 55  
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~~(iii) For a scholarship sought for the 2024-2025 school year, the building was ranked in the lowest twenty per cent of buildings for each of the 2021-2022 and 2022-2023 school years.~~ 58  
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~~(iv) For a scholarship sought for the 2025-2026 school year or any school year thereafter, the building was ranked in the lowest twenty per cent of buildings for at least two of the three most recent consecutive rankings issued prior to the first day of July of the school year for which a scholarship is sought.~~ 61  
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(b) The building is operated by a school district in which, for the three consecutive school years prior to the school year for which a scholarship is sought, an average of twenty per cent or more of the students entitled to attend school in the district, under section 3313.64 or 3313.65 of the Revised Code, were qualified to be included in the formula to distribute funds under Title I of the "Elementary and Secondary Education Act of 1965," 20 U.S.C. 6301 et seq. 67  
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When ranking school buildings under division (A) (1) of this section, the department shall not include buildings operated by a school district in which the pilot project scholarship program is operating in accordance with sections 75  
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3313.974 to 3313.979 of the Revised Code. 79

(2) A student is eligible for a scholarship if the student 80  
will be enrolling in any of grades kindergarten through twelve 81  
in this state for the first time in the school year for which a 82  
scholarship is sought, will be at least five years of age, as 83  
defined in section 3321.01 of the Revised Code, by the first day 84  
of January of the school year for which a scholarship is sought, 85  
and otherwise would be assigned under section 3319.01 of the 86  
Revised Code in the school year for which a scholarship is 87  
sought, to a school building described in division (A) (1) of 88  
this section. 89

(3) A student is eligible for a scholarship if the student 90  
is enrolled in a community school established under Chapter 91  
3314. of the Revised Code but otherwise would be assigned under 92  
section 3319.01 of the Revised Code to a building described in 93  
division (A) (1) of this section. 94

(4) A student is eligible for a scholarship if the student 95  
is enrolled in a school building operated by the student's 96  
resident district or in a community school established under 97  
Chapter 3314. of the Revised Code and otherwise would be 98  
assigned under section 3319.01 of the Revised Code to a school 99  
building described in division (A) (1) of this section in the 100  
school year for which the scholarship is sought. 101

(5) A student is eligible for a scholarship if the student 102  
was enrolled in a public or nonpublic school or was homeschooled 103  
in the prior school year and completed any of grades eight 104  
through eleven in that school year and otherwise would be 105  
assigned under section 3319.01 of the Revised Code to a school 106  
building described in division (A) (1) of this section in the 107  
school year for which the scholarship is sought. 108

(B) A student is eligible for a scholarship if the student 109  
is enrolled in a nonpublic school at the time the school is 110  
granted a charter by the state board of education under section 111  
3301.16 of the Revised Code and the student meets the standards 112  
of division (B) of section 3310.031 of the Revised Code. 113

(C) A student is eligible for a scholarship if the 114  
student's resident district is subject to section 3302.10 of the 115  
Revised Code and the student either: 116

(1) Is enrolled in a school building operated by the 117  
resident district or in a community school established under 118  
Chapter 3314. of the Revised Code; 119

(2) Will be both enrolling in any of grades kindergarten 120  
through twelve in this state for the first time and at least 121  
five years of age by the first day of January of the school year 122  
for which a scholarship is sought. 123

(D) A student who receives a scholarship under the 124  
educational choice scholarship pilot program remains an eligible 125  
student and may continue to receive scholarships in subsequent 126  
school years until the student completes grade twelve, so long 127  
as all of the following apply: 128

(1) The student's resident district remains the same, or 129  
the student transfers to a new resident district and otherwise 130  
would be assigned in the new resident district to a school 131  
building described in division (A) (1) or (C) of this section. 132

(2) The student takes each assessment prescribed for the 133  
student's grade level under section 3301.0710, 3301.0712, or 134  
3313.619 of the Revised Code while enrolled in a chartered 135  
nonpublic school, unless one of the following applies to the 136  
student: 137

(a) The student is excused from taking that assessment	138
under federal law, the student's individualized education	139
program, or division (C) (1) (c) (i) of section 3301.0711 of the	140
Revised Code.	141
(b) The student is enrolled in a chartered nonpublic	142
school that meets the conditions specified in division (K) (2) or	143
(L) (4) of section 3301.0711 of the Revised Code.	144
(c) The student is enrolled in any of grades three to	145
eight and takes an alternative standardized assessment under	146
division (K) (1) of section 3301.0711 of the Revised Code.	147
(d) The student is excused from taking the assessment	148
prescribed under division (B) (1) of section 3301.0712 of the	149
Revised Code pursuant to division (C) (1) (c) (ii) of section	150
3301.0711 of the Revised Code.	151
(3) In each school year that the student is enrolled in a	152
chartered nonpublic school, the student is absent from school	153
for not more than twenty days that the school is open for	154
instruction, not including excused absences.	155
(E) (1) The department shall cease awarding first-time	156
scholarships pursuant to divisions (A) (1) to (5) of this section	157
with respect to a school building that, in the most recent	158
ratings of school buildings under section 3302.03 of the Revised	159
Code prior to the first day of July of the school year, ceases	160
to meet the criteria in division (A) (1) of this section.	161
(2) The department shall cease awarding first-time	162
scholarships pursuant to division (C) of this section with	163
respect to a school district subject to section 3302.10 of the	164
Revised Code when the academic distress commission established	165
for the district ceases to exist.	166

(3) However, students who have received scholarships in 167  
the prior school year remain eligible students pursuant to 168  
division (D) of this section. 169

(F) The state board of education shall adopt rules 170  
defining excused absences for purposes of division (D) (3) of 171  
this section. 172

(G) Notwithstanding anything to the contrary in this 173  
section or section 3310.031 of the Revised Code, a student shall 174  
not be required to be enrolled or enrolling in a school building 175  
operated by the student's resident district or a community 176  
school in order to be eligible for a scholarship, as follows: 177

(1) For a scholarship sought for the 2021-2022 school 178  
year, a student entering any of grades kindergarten through two; 179

(2) For a scholarship sought for the 2022-2023 school 180  
year, a student entering any of grades kindergarten through 181  
four;— 182

~~(3) For a scholarship sought for the 2023-2024 school 183  
year, a student entering any of grades kindergarten through six;— 184~~

~~(4) For a scholarship sought for the 2024-2025 school 185  
year, a student entering any of grades kindergarten through 186  
eight;— 187~~

~~(5) For a scholarship sought for the 2025-2026 school 188  
year, and each school year thereafter, a student entering any of 189  
grades kindergarten through twelve. 190~~

**Sec. 3310.031.** Beginning with scholarships sought for the 191  
the 2023-2024 school year, the department of education shall 192  
cease awarding first-time scholarships under this section. 193  
Instead, all educational choice scholarships shall be awarded 194

under section 3310.032 of the Revised Code for that school year 195  
and for each school year thereafter. 196

(A) The state board of education shall adopt rules under 197  
section 3310.17 of the Revised Code establishing procedures for 198  
granting educational choice scholarships to eligible students 199  
attending a nonpublic school at the time the state board grants 200  
the school a charter under section 3301.16 of the Revised Code. 201  
The procedures shall include at least the following: 202

(1) Provisions for extending the application period for 203  
scholarships for the following school year, if necessary due to 204  
the timing of the award of the nonpublic school's charter, in 205  
order for students enrolled in the school at the time the 206  
charter is granted to apply for scholarships for the following 207  
school year; 208

(2) Provisions for notifying the resident districts of the 209  
nonpublic school's students that the nonpublic school has been 210  
granted a charter and that educational choice scholarships may 211  
be awarded to the school's students for the following school 212  
year. 213

(B) A student who is enrolled in a nonpublic school at the 214  
time the school's charter is granted is an eligible student if 215  
either of the following applies: 216

(1) For a scholarship sought for the 2020-2021 school 217  
year, the student satisfies division (B) of this section as it 218  
existed prior to ~~the effective date of this amendment~~ March 2, 219  
2021, and any related condition prescribed by section 3310.03 of 220  
the Revised Code, as it existed prior to ~~the effective date of~~ 221  
~~this amendment~~ March 2, 2021. 222

(2) For a scholarship sought for the 2021-2022 ~~school year~~ 223



~~or any and 2022-2023 school year thereafter years,~~ the student 224  
satisfies any of the following conditions: 225

(a) At the end of the last school year before the student 226  
enrolled in the nonpublic school, the student was enrolled in a 227  
school building operated by the student's resident district or 228  
in a community school established under Chapter 3314. of the 229  
Revised Code and, for the current or following school year, the 230  
student otherwise would be assigned under section 3319.01 of the 231  
Revised Code to a school building described in division (A) (1) 232  
of section 3310.03 of the Revised Code. 233

(b) The student was not enrolled in any public or other 234  
nonpublic school before the student enrolled in the nonpublic 235  
school and, for the current or following school year, otherwise 236  
would be assigned under section 3319.01 of the Revised Code to a 237  
school building described in division (A) (1) of section 3310.03 238  
of the Revised Code. 239

(c) At the end of the last school year before the student 240  
enrolled in the nonpublic school, the student was enrolled in a 241  
school building operated by the student's resident district and, 242  
during that school year, the building met the conditions 243  
described in division (A) (1) of section 3310.03 of the Revised 244  
Code. 245

(d) At the end of the last school year before the student 246  
enrolled in the nonpublic school, the student was enrolled in a 247  
community school established under Chapter 3314. of the Revised 248  
Code but otherwise would have been assigned under section 249  
3319.01 of the Revised Code to a school building that, during 250  
that school year, met the conditions described in division (A) 251  
(1) of section 3310.03 of the Revised Code. 252

**Sec. 3310.032.** (A) A student is an "eligible student" for 253  
purposes of the expansion of the educational choice scholarship 254  
pilot program under this section ~~if the~~ as follows: 255

(1) Through the 2022-2023 school year, the student's 256  
resident district is not a school district in which the pilot 257  
project scholarship program is operating under sections 3313.974 258  
to 3313.979 of the Revised Code, ~~the~~ and either of the 259  
following apply: 260

(a) The student is not eligible for an educational choice 261  
scholarship under section 3310.03 of the Revised Code, and 262  
either of the following apply: 263

~~(1)~~ (i) The student's family income is at or below two 264  
hundred fifty per cent of the federal poverty guidelines, as 265  
defined in section 5101.46 of the Revised Code, when the student 266  
applies for a scholarship under this section. 267

~~(2)~~ (ii) The student's sibling, as defined in section 268  
3310.033 of the Revised Code, receives a scholarship under this 269  
section for at least one of the following: 270

~~(a)~~ (I) For the school year immediately prior to the 271  
school year for which the student is seeking a scholarship; 272

~~(b)~~ (II) For the school year for which the student is 273  
seeking a scholarship. 274

(2) Beginning with scholarships awarded in the 2023-2024 275  
school year and each school year thereafter, a student is an 276  
"eligible student" for purposes of an educational choice 277  
scholarship under this section if the student is entering any of 278  
grades kindergarten through twelve. 279

(B) In each fiscal year for which the general assembly 280

appropriates funds for purposes of this section, the department 281  
~~of education~~ shall pay scholarships to attend chartered 282  
nonpublic schools in accordance with section 3317.022 of the 283  
Revised Code. The number of scholarships awarded under this 284  
section shall not exceed the number that can be funded for that 285  
school year as authorized by the general assembly. 286

~~(C) Scholarships under this section shall be awarded as 287  
follows:— 288~~

~~(1) For the 2013-2014 school year, to eligible students 289  
who are entering kindergarten in that school year for the first 290  
time;— 291~~

~~(2) For each subsequent school year through the 2019-2020 292  
school year, scholarships shall be awarded to eligible students 293  
in the next grade level above the highest grade level awarded in 294  
the preceding school year, in addition to the grade levels for 295  
which students received scholarships in the preceding school 296  
year;— 297~~

~~(3) Beginning with the 2020-2021 school year, to eligible 298  
students who are entering any of grades kindergarten through 299  
twelve in that school year for the first time. 300~~

~~(D) If the number of eligible students who apply for a 301  
scholarship under this section exceeds the scholarships 302  
available based on the appropriation for this section, the 303  
department shall award scholarships in the following order of 304  
priority: 305~~

~~(1) First, to eligible students who received scholarships 306  
under this section in the prior school year; 307~~

~~(2) Second, to eligible students with family incomes at or 308  
below one hundred per cent of the federal poverty guidelines. If 309~~

the number of students described in division ~~(D) (2)~~ (C) (2) of 310  
this section who apply for a scholarship exceeds the number of 311  
available scholarships after awards are made under division ~~(D)~~ 312  
~~(1)~~ (C) (1) of this section, the department shall select students 313  
described in division ~~(D) (2)~~ (C) (2) of this section by lot to 314  
receive any remaining scholarships. 315

(3) Third, to other eligible students who qualify under 316  
this section. If the number of students described in division 317  
~~(D) (3)~~ (C) (3) of this section exceeds the number of available 318  
scholarships after awards are made under divisions ~~(D) (1)~~ (C) (1) 319  
and (2) of this section, the department shall select students 320  
described in division ~~(D) (3)~~ (C) (3) of this section by lot to 321  
receive any remaining scholarships. 322

~~(E)~~ (D) A student who receives a scholarship under this 323  
section remains an eligible student and may continue to receive 324  
scholarships under this section in subsequent school years until 325  
the student completes grade twelve, so long as the student 326  
satisfies the conditions specified in divisions (D) (2) and (3) 327  
of section 3310.03 of the Revised Code. 328

Once a scholarship is awarded under this section, the 329  
student shall remain eligible for that scholarship for the 330  
current school year and subsequent school years even if the 331  
student's family income rises above the amount specified in 332  
division ~~(A)~~ (A) (1) of this section, provided the student 333  
remains enrolled in a chartered nonpublic school. 334

**Sec. 3310.033.** Beginning with scholarships sought for the 335  
2023-2024 school year, the department of education shall cease 336  
awarding first-time scholarships under this section. Instead, 337  
all educational choice scholarships shall be awarded under 338  
section 3310.032 of the Revised Code for that school year and 339

<u>for each school year thereafter.</u>	340
(A) As used in this section:	341
(1) "Foster child" means a child placed with a foster caregiver, as defined in section 5103.02 of the Revised Code.	342 343
(2) <del>"Qualifying student" means a student who is not entitled to attend school under section 3313.64 or 3313.65 of the Revised Code in a school district in which the pilot project scholarship program is operating under sections 3313.974 to 3313.979 of the Revised Code.</del>	344 345 346 347 348
<del>(3)</del> "Kinship caregiver" has the same meaning as in section 5101.85 of the Revised Code.	349 350
<del>(4)</del> <u>(3)</u> "Sibling" means any of the following:	351
(a) A brother, half-brother, sister, or half-sister by birth, marriage, or adoption;	352 353
(b) A cousin by birth, marriage, or adoption who is residing in the same household;	354 355
(c) A foster child who is residing in the same household, including a child who is subsequently adopted by the child's foster family;	356 357 358
(d) A child residing in the same household who is placed with a guardian or legal custodian;	359 360
(e) A child who is residing in the same household and is being cared for by a kinship caregiver;	361 362
(f) Any other child under eighteen years of age who has resided in the same household for at least forty-five consecutive days within the last calendar year.	363 364 365
<del>(5)</del> <u>(4)</u> "Caretaker" means the parent of a minor child or a	366

relative acting in the parent's place. "Caretaker" also means 367  
another responsible adult who has care of the child and in whose 368  
household the child resides and, if not for residing in that 369  
household, the child would be homeless or likely to be homeless. 370

(B) ~~Notwithstanding anything in the Revised Code to the~~ 371  
~~contrary, a qualifying A~~ student shall be eligible for an 372  
educational choice scholarship under section 3310.03 of the 373  
Revised Code, regardless of whether the student is enrolled in a 374  
school building described in division (A)(1) or (C) of that 375  
section, if any of the following apply: 376

(1) The student's sibling received an educational choice 377  
scholarship under section 3310.03 of the Revised Code for the 378  
school year immediately prior to the school year for which the 379  
student is seeking a scholarship; 380

(2) The student is a foster child; 381

(3) The student is a child placed with a guardian, legal 382  
custodian, or kinship caregiver; 383

(4) The student is not a child placed with a guardian, 384  
legal custodian, or kinship caregiver, but has resided in the 385  
same household as such a child for at least forty-five 386  
consecutive days within the last calendar year; 387

(5) The student is not a foster child, but resides in a 388  
home that has received certification under section 5103.03 of 389  
the Revised Code; 390

(6) The student satisfies all of the following conditions: 391

(a) The student is not a foster child or a student 392  
described in division (B)(4) of this section. 393

(b) The student has resided in the household of an 394

individual who is not the student's parent or guardian for at 395  
least forty-five consecutive days within the last calendar year 396  
and, if not for residing in that household, the student would 397  
have been homeless. 398

(c) The student's parent or guardian resides in this 399  
state. 400

(7) The student is not a child described in division (B) 401  
(6) of this section, but has resided in the same household as a 402  
child described in that division for at least forty-five 403  
consecutive days within the last calendar year. 404

(C) A student who receives an educational choice 405  
scholarship under this section remains eligible for that 406  
scholarship and may continue to receive a scholarship in 407  
subsequent school years until the student completes grade 408  
twelve, so long as the student satisfies the conditions 409  
specified in divisions (D) (2) and (3) of section 3310.03 of the 410  
Revised Code. 411

(D) The department of education may request any individual 412  
applying for a scholarship under this section on behalf of a 413  
~~qualifying~~ student to provide appropriate documentation, as 414  
defined by the department, that the student meets the 415  
eligibility qualifications prescribed under this section. In the 416  
case of a student who qualifies under division (B) (6) of this 417  
section, such documentation shall be provided by the student's 418  
parent, guardian, or caretaker. 419

Sec. 3310.034. Beginning with scholarships sought for the 420  
2023-2024 school year, the department of education shall cease 421  
awarding first-time scholarships under this section. Instead, 422  
all educational choice scholarships shall be awarded under 423

section 3310.032 of the Revised Code for that school year and 424  
for each school year thereafter. 425

(A) ~~Notwithstanding anything in section 3310.03 of the~~ 426  
~~Revised Code to the contrary, a~~ A student who is the recipient 427  
of an autism scholarship under section 3310.41 of the Revised 428  
Code or a Jon Peterson special needs scholarship under section 429  
3310.52 of the Revised Code but who is no longer in need of 430  
special education and related services under Chapter 3323. of 431  
the Revised Code and, therefore, is no longer eligible to 432  
receive that scholarship may be considered an "eligible student" 433  
for purposes of the educational choice scholarship pilot program 434  
under section 3310.03 of the Revised Code, regardless of whether 435  
the student is enrolled in a school building described in 436  
division (A) (1) or (C) of that section. 437

(B) A student described in division (A) of this section 438  
who receives a scholarship under section 3310.03 of the Revised 439  
Code remains an eligible student and may continue to receive 440  
that scholarship in subsequent school years until the student 441  
completes grade twelve, so long as the student satisfies the 442  
conditions specified in divisions (D) (2) and (3) of section 443  
3310.03 of the Revised Code. 444

**Sec. 3310.036.** This section does not apply on or after 445  
July 1, 2023. 446

If a student is eligible for an educational choice 447  
scholarship under section 3310.03 of the Revised Code for a 448  
school year as of the first day of February prior to that school 449  
year, that student's eligibility for a scholarship for that 450  
school year shall not change solely because, after the first day 451  
of February, the department of education changes the internal 452  
retrieval number of the school building in which the student is 453



enrolled or would otherwise be assigned. 454

**Sec. 3310.07.** (A) Any parent, or any student who is at 455  
least eighteen years of age, who is seeking a scholarship under 456  
the educational choice scholarship pilot program shall notify 457  
the department of education of the student's and parent's names 458  
and address, the chartered nonpublic school in which the student 459  
has been accepted for enrollment, and the tuition charged by the 460  
school. 461

~~(B) Not later than February 1, 2022, the Division (B) of~~ 462  
~~this section does not apply on or after July 1, 2023.~~ 463

The department shall establish a system under which any 464  
parent, or any student who is at least eighteen years of age, 465  
may provide the department with a student's address and, not 466  
later than ten days after receiving the address, the department 467  
shall notify the parent, or student, using regular mail or 468  
electronic mail whether the student is eligible for an 469  
educational choice scholarship under section 3310.03 of the 470  
Revised Code. The student's resident district shall not be 471  
permitted to object to a student's eligibility for an 472  
educational choice scholarship under that section if the 473  
department's system determines the student is eligible. 474

For the purposes of division (B) of this section, not 475  
later than the first day of January of each year, each school 476  
district that has a school building described in division (A) (1) 477  
or (C) of section 3310.03 of the Revised Code shall submit to 478  
the department, in the manner prescribed by the department, the 479  
attendance zone for students assigned to that building. 480

**Sec. 3313.975.** Notwithstanding anything to the contrary in 481  
sections 3313.974 to 3313.979 of the Revised Code, the 482

superintendent of public instruction shall cease to operate the 483  
pilot program established under this section on July 1, 2023. On 484  
and after that date, the department of education shall not be 485  
required to perform any duty prescribed under the law regarding 486  
the pilot program. The state superintendent shall not award any 487  
pilot project scholarships or tutorial assistance grants for the 488  
2023-2024 school year or any school year thereafter. The 489  
department shall award an educational choice scholarship for the 490  
2023-2024 school year to each student who received a pilot 491  
project scholarship for the 2022-2023 school year in accordance 492  
with section 3310.032 of the Revised Code. 493

As used in this section and in sections 3313.976 to 494  
3313.979 of the Revised Code, "the pilot project school 495  
district" or "the district" means any school district included 496  
in the pilot project scholarship program pursuant to this 497  
section. 498

(A) The superintendent of public instruction shall 499  
establish a pilot project scholarship program and shall include 500  
in such program any school districts that are or have ever been 501  
under federal court order requiring supervision and operational 502  
management of the district by the state superintendent. The 503  
program shall provide for a number of students residing in any 504  
such district to receive scholarships to attend alternative 505  
schools, and for an equal number of students to receive tutorial 506  
assistance grants while attending public school in any such 507  
district. 508

(B) The state superintendent shall establish an 509  
application process and deadline for accepting applications from 510  
students residing in the district to participate in the 511  
scholarship program. In the initial year of the program students 512

may only use a scholarship to attend school in grades 513  
kindergarten through third. 514

The state superintendent shall award as many scholarships 515  
and tutorial assistance grants as can be funded given the amount 516  
appropriated for the program. 517

(C) (1) The pilot project program shall continue in effect 518  
each year that the general assembly has appropriated sufficient 519  
money to fund scholarships and tutorial assistance grants. In 520  
each year the program continues, new students may receive 521  
scholarships in grades kindergarten to twelve. A student who has 522  
received a scholarship may continue to receive one until the 523  
student has completed grade twelve. 524

(2) If the general assembly discontinues the scholarship 525  
program, all students who are attending an alternative school 526  
under the pilot project shall be entitled to continued 527  
admittance to that specific school through all grades that are 528  
provided in such school, under the same conditions as when they 529  
were participating in the pilot project. The state 530  
superintendent shall continue to make scholarship payments in 531  
accordance with section 3317.022 of the Revised Code for 532  
students who remain enrolled in an alternative school under this 533  
provision in any year that funds have been appropriated for this 534  
purpose. 535

If funds are not appropriated, the tuition charged to the 536  
parents of a student who remains enrolled in an alternative 537  
school under this provision shall not be increased beyond the 538  
amount equal to the amount of the scholarship plus any 539  
additional amount charged that student's parent in the most 540  
recent year of attendance as a participant in the pilot project, 541  
except that tuition for all the students enrolled in such school 542

may be increased by the same percentage. 543

(D) Notwithstanding sections 124.39 and 3311.83 of the Revised Code, if the pilot project school district experiences a decrease in enrollment due to participation in a state-sponsored scholarship program pursuant to sections 3313.974 to 3313.979 of the Revised Code, the district board of education may enter into an agreement with any teacher it employs to provide to that teacher severance pay or early retirement incentives, or both, if the teacher agrees to terminate the employment contract with the district board, provided any collective bargaining agreement in force pursuant to Chapter 4117. of the Revised Code does not prohibit such an agreement for termination of a teacher's employment contract. 544  
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**Sec. 5747.72.** (A) As used in this section: 556

(1) "Qualifying taxpayer" means a taxpayer that is an individual with a dependent who is a qualifying student. 557  
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(2) "Qualifying student" means a student who was excused from the compulsory attendance law for the purpose of home instruction under section 3321.04 of the Revised Code for the school year. 559  
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(3) "Education expenses" means expenses or fees for any of the following items used directly for home instruction of a qualifying student: books, supplementary materials, supplies, computer software, applications, or subscriptions. "Education expenses" does not include expenses or fees for computers or similar electronic devices or accessories thereto. 563  
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(B) There is hereby allowed a nonrefundable credit against a qualifying taxpayer's aggregate tax liability under section 5747.02 of the Revised Code equal to the lesser of two ~~hundred~~ 569  
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~~fifty thousand~~ dollars or the amount of education expenses 572  
incurred by the taxpayer and, if the taxpayer files a joint 573  
return, the taxpayer's spouse in the taxable year for the 574  
benefit of one or more of the taxpayer's qualifying students. 575  
The credit shall be claimed in the order required under section 576  
5747.98 of the Revised Code. 577

The tax commissioner may request that a qualifying 578  
taxpayer claiming a credit under this section furnish 579  
information as is necessary to support the claim for the credit 580  
under this section, and no credit shall be allowed unless the 581  
requested information is provided. 582

**Section 2.** That existing sections 3310.03, 3310.031, 583  
3310.032, 3310.033, 3310.034, 3310.036, 3310.07, 3313.975, and 584  
5747.72 of the Revised Code are hereby repealed. 585

**Section 3.** That sections 3310.035 and 3310.05 of the 586  
Revised Code are hereby repealed. 587

**Section 4.** The amendment by this act of section 5747.72 of 588  
the Revised Code applies to taxable years ending on or after the 589  
effective date of that amendment. 590

**Section 5.** This act shall be known as the Parent 591  
Educational Freedom Act. 592