

As Reported by the House Ways and Means Committee

135th General Assembly

Regular Session

2023-2024

Sub. S. B. No. 10

Senator Blessing

Cosponsors: Senators Roegner, Antonio, Cirino, Craig, DeMora, Hackett, Hicks-Hudson, Johnson, Manning, Reineke, Reynolds, Rulli, Schaffer, Smith, Wilkin

Representatives Roemer, Troy

A BILL

To amend section 5701.11 of the Revised Code and to
amend Sections 225.12, 265.10, 265.20, and
701.10 of H.B. 45 of the 134th General Assembly
to expressly incorporate changes in the Internal
Revenue Code since February 17, 2022, into Ohio
law, to make changes to the Emergency Rental
Assistance program, to revise an existing
earmark, to modify the requirements for a
temporary arts economic relief grant program,
and to declare an emergency.

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

Section 1. That section 5701.11 of the Revised Code be
amended to read as follows:

Sec. 5701.11. The effective date to which this section
refers is the effective date of this section as amended by ~~H.B. 51~~
~~of the 134th general assembly~~S.B. 10 of the 135th general
assembly.

(A) (1) Except as provided under division (A) (2) or (B) of 17
this section, any reference in Title LVII or section 149.311, 18
3123.90, 3770.073, or 3772.37 of the Revised Code to the 19
Internal Revenue Code, to the Internal Revenue Code "as 20
amended," to other laws of the United States, or to other laws 21
of the United States, "as amended," means the Internal Revenue 22
Code or other laws of the United States as they exist on the 23
effective date. 24

(2) This section does not apply to any reference in Title 25
LVII of the Revised Code to the Internal Revenue Code as of a 26
date certain specifying the day, month, and year, or to other 27
laws of the United States as of a date certain specifying the 28
day, month, and year. 29

(B) (1) For purposes of applying section 5733.04, 5745.01, 30
or 5747.01 of the Revised Code to a taxpayer's taxable year 31
ending after ~~March 31, 2021~~February 17, 2022, and before the 32
effective date, a taxpayer may irrevocably elect to incorporate 33
the provisions of the Internal Revenue Code or other laws of the 34
United States that are in effect for federal income tax purposes 35
for that taxable year if those provisions differ from the 36
provisions that, under division (A) of this section, would 37
otherwise apply. The filing by the taxpayer for that taxable 38
year of a report or return that incorporates the provisions of 39
the Internal Revenue Code or other laws of the United States 40
applicable for federal income tax purposes for that taxable 41
year, and that does not include any adjustments to reverse the 42
effects of any differences between those provisions and the 43
provisions that would otherwise apply, constitutes the making of 44
an irrevocable election under this division for that taxable 45
year. 46

B	General Revenue Fund				
C	GRF	600450	Program Operations	\$0	\$30,550,000
D	GRF	600561	Parenting and Pregnancy Program	\$0	\$3,000,000
E	GRF	600562	Adoption Grant Program	\$0	\$15,000,000
F	GRF	600563	Putative Father Registry	\$0	\$500,000
G	TOTAL GRF General Revenue Fund			\$0	\$49,050,000
H	Dedicated Purpose Fund Group				
I	5CV3	600455	Operating Funds ARPA	\$0	\$13,000,000
J	5CV3	6006A2	Community Food Assistance - ARPA	\$0	\$25,000,000
K	5CV3	6006A3	County JFS	\$0	\$30,000,000
L	5CV3	6006A5	ARPA Food Assistance	\$0	\$5,000,000
M	5CV3	6006A6	Legal Services for Ukrainian <u>RefugeesArrivals</u>	\$0	\$5,000,000
N	TOTAL DPF Dedicated Purpose Fund Group			\$0	\$78,000,000
O	Federal Fund Group				
P	3H70	600661	Child Care ARPA Supplement	\$0	\$498,500,000
Q	TOTAL FED Federal Fund Group			\$0	\$498,500,000
R	TOTAL ALL BUDGET FUND GROUPS			\$0	\$625,550,000

PROGRAM OPERATIONS	70
Of the foregoing appropriation item 600450, Program Operations, \$300,000 in fiscal year 2023 shall be allocated to Ashland Foundations Community Childcare.	71 72 73
Of the foregoing appropriation item 600450, Program Operations, \$250,000 in fiscal year 2023 shall be used to support the Connect Our Kids Family Connections training.	74 75 76
PARENTING AND PREGNANCY PROGRAM	77
The foregoing appropriation item 600561, Parenting and Pregnancy Program, shall be used, in accordance with section 5101.804 of the Revised Code, to support the Ohio Parenting and Pregnancy Program.	78 79 80 81
ADOPTION GRANT PROGRAM	82
The foregoing appropriation item 600562, Adoption Grant Program, shall be used to administer grants to adoptive parents through the Adoption Grant Program, in accordance with sections 5101.191 and 5101.192 of the Revised Code.	83 84 85 86
If the Director of Job and Family Services determines that there are insufficient funds in fiscal year 2023 in appropriation item 600562, Adoption Grant Program, the Director may certify to the Director of Budget and Management the additional amount necessary to fund the Adoption Grant Program. The amount certified is hereby appropriated to appropriation item 600562, Adoption Grant Program.	87 88 89 90 91 92 93
PUTATIVE FATHER REGISTRY	94
The foregoing appropriation item 600563, Putative Father Registry, shall be used in accordance with sections 3107.062 and 5103.155 and division (C) of section 2151.3534 of the Revised	95 96 97

Code.	98
Sec. 265.20. LEGAL SERVICES FOR UKRAINIAN REFUGEES <u>ARRIVALS</u>	99
The foregoing appropriation item 6006A6, Legal Services	100
for Ukrainian Refugees <u>Arrivals</u> , shall be allocated to the Ohio	101
Access to Justice Foundation and shall be used to provide civil	102
legal services to Ukrainian refugees <u>arrivals</u> .	103
Sec. 701.10. (A) As used in this section:	104
(1) "Performing arts organization" means any institution	105
that satisfies all of the following:	106
(a) Its principal place of business is in this state.	107
(b) Its primary purpose is to produce or present	108
performances in music, comedy, the performing arts, or related	109
fields.	110
(c) It is operated by or partially funded by a political	111
subdivision of this state, a state institution of higher	112
education, or a charitable organization.	113
(d) If it is operated by or partially funded by a	114
political subdivision of this state or a state institution of	115
higher education, it receives at least a majority of its funding	116
from sources other than that subdivision or institution.	117
(e) If it is operated by a state institution of higher	118
education, its managing board is independent of that	119
institution's board of trustees and it does not present work	120
exclusively by or for students.	121
(f) It manages its own budget.	122
(g) It has an annual, independent audit.	123
(2) "Cultural arts museum" means any museum that satisfies	124

all of the following:	125
(a) It is located in this state.	126
(b) Its primary purpose is to exhibit or present, for artistic or aesthetic purposes, property, including such property related to painting, drawing, design, sculpture making, ceramic making, printmaking, photography, video and filmmaking, graphic design, architecture, textiles, performing arts, and preserving and interpreting the history, art, and culture of popular music and multidisciplinary art forms.	127 128 129 130 131 132 133
(c) The operator of the museum meets all of the criteria described in divisions (A) (1) (c) to (e) <u>(f)</u> of this section.	134 135
(3) "Charitable organization" means an organization described under section 501(c) (3) of the Internal Revenue Code and exempt from federal income taxation under section 501(a) of the Internal Revenue Code.	136 137 138 139
(4) "State institution of higher education" has the same meaning as in section 3345.011 of the Revised Code.	140 141
(B) A performing arts organization or the operator of a cultural arts museum may apply to the Director of Development for a grant under this section. The application shall be submitted on a form and in the manner prescribed by the Director not later than thirty days after the effective date of this section.	142 143 144 145 146 147
The application shall, at minimum, include the following:	148
(1) Documentation establishing the organization's or the museum's operating budget for the most recently-concluded calendar year;	149 150 151
(2) Information and documentation detailing the	152

organization's or operator's intended use of the requested grant	153
funds;	154
(3) Any other information and documentation sufficient to	155
establish that the organization or the museum meets the	156
eligibility criteria prescribed by this section.	157
(C) The Director shall review and make a determination on	158
each application submitted under division (B) of this section	159
within thirty days of receipt. The Director may approve the	160
application and award a grant to such organization or the	161
operator of such museum. When awarding grants to eligible	162
recipients, and when determining the amount of such grants, the	163
Director shall give priority to organizations and operators of	164
museums that did not receive funding from the Ohio Arts Council	165
pursuant to the "Coronavirus Aid, Relief, and Economic Security	166
(CARES) Act," Pub. L. No. 116-136.	167
(D) Grants awarded under this section shall be used for	168
one or more of the following purposes:	169
(1) Employee compensation, excluding bonuses;	170
(2) Employee recruitment, rehiring, and training expenses;	171
(3) Rent or mortgage payments;	172
(4) Operating costs;	173
(5) Capital expenditures.	174
Section 4. That existing Sections 225.12, 265.10, 265.20,	175
and 701.10 of H.B. 45 of the 134th General Assembly are hereby	176
repealed.	177
Section 5. Section 5701.11 of the Revised Code is	178
presented in this act as a composite of the section as amended	179

by both H.B. 51 and S.B. 225 of the 134th General Assembly. The 180
General Assembly, applying the principle stated in division (B) 181
of section 1.52 of the Revised Code that amendments are to be 182
harmonized if reasonably capable of simultaneous operation, 183
finds that the composite is the resulting version of the section 184
in effect prior to the effective date of the section as 185
presented in this act. 186

Section 6. This act is hereby declared to be an emergency 187
measure necessary for the immediate preservation of the public 188
peace, health, and safety. The reason for such necessity is to 189
enable taxpayers to avoid making miscellaneous adjustments on 190
their 2022 tax returns that increase costs of compliance. 191
Therefore, this act shall go into immediate effect. 192