

As Introduced

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

S. B. No. 5

Senators Schuring, Manning

A BILL

To amend sections 3314.03, 3326.11, 5747.08, 1
5747.98, and 6301.11 and to enact sections 2
122.157, 122.158, 122.159, 3313.473, and 5747.82 3
of the Revised Code to establish the Workforce 4
Voucher Program, to terminate the provisions of 5
the Voucher Program two years after the bill's 6
effective date by repealing sections 122.157, 7
122.158, and 3313.473 of the Revised Code on 8
that date, to authorize tax credits for 9
graduates of the Voucher Program, and to make an 10
appropriation. 11

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

Section 1. That sections 3314.03, 3326.11, 5747.08, 12
5747.98, and 6301.11 be amended and sections 122.157, 122.158, 13
122.159, 3313.473, and 5747.82 of the Revised Code be enacted to 14
read as follows: 15

Sec. 122.157. (A) As used in this section: 16

(1) "Eligible student" means a student who is enrolled in 17
a public or private institution, who is pursuing a qualifying 18
degree, certification, or license, and who meets the selection 19

criteria adopted by the department of development, as certified 20
by the institution in which the student is enrolled. 21

(2) "In-demand job" means a job that is determined to be 22
in demand in this state and its regions under section 6301.11 of 23
the Revised Code. 24

(3) "Public or private institution" means any of the 25
following: 26

(a) A state institution of higher education, as defined in 27
section 3345.011 of the Revised Code; 28

(b) A private, nonprofit institution of higher education 29
in this state holding a certificate of authorization pursuant to 30
Chapter 1713. of the Revised Code; 31

(c) An Ohio technical center that provides adult technical 32
education services as recognized by the chancellor of higher 33
education. 34

(4) "Qualifying degree, certification, or license" means a 35
degree, certification, or license that is required to qualify an 36
individual for an in-demand job. 37

(B) The workforce voucher program is hereby established. 38
Under the program, the director of development shall award 39
vouchers to eligible students. The director shall disburse 40
vouchers to eligible students at public or private institutions 41
equally among five separate regions of the state (northeast, 42
northwest, southeast, southwest, and central Ohio), as 43
determined by the director. The director shall provide the 44
department of education with a list of the institutions in each 45
region for purposes of section 122.158 of the Revised Code. 46

(C) (1) A voucher shall be awarded to an eligible student 47

for the period of time the student takes to complete a 48
qualifying degree, certification, or license. The maximum annual 49
amount of a voucher that may be awarded to an eligible student 50
shall be the lesser of five thousand dollars or seventy-five per 51
cent of the cost of tuition during the academic year. The 52
greatest portion of the voucher shall be distributed to the 53
student as the student is completing the academic program and 54
seeking an in-demand job. 55

(2) No public or private institution that enrolls a 56
student using a voucher under the program shall use voucher 57
moneys to underwrite a tuition increase imposed on students 58
attending the institution. 59

(D) The director of development shall adopt rules 60
regarding the operations of the voucher program, including all 61
of the following: 62

(1) Application procedures; 63

(2) The method for selecting voucher recipients that shall 64
include both of the following: 65

(a) An assessment of an applicant's need for financial 66
aid, including sources of income and other financial aid the 67
applicant has been awarded; 68

(b) An analysis of whether the degree, certification, or 69
license that is being pursued by an applicant is a qualifying 70
degree, certification, or license. 71

(3) Milestones that must be attained by a recipient to 72
continue to receive a voucher under this section, including 73
working for thirty to ninety days or participating in a 74
cooperative or internship program in a workplace where the 75
degree, certification, or license that is being pursued by the 76

<u>recipient is required for employment;</u>	77
<u>(4) Other requirements that must be completed by a</u>	78
<u>recipient, including both of the following:</u>	79
<u>(a) The completion of curriculum that includes skills</u>	80
<u>needed by employers;</u>	81
<u>(b) The completion of counseling regarding the proper</u>	82
<u>management of student loans and how to minimize the amount of</u>	83
<u>student loan debt.</u>	84
<u>(5) The method for determining how vouchers will be</u>	85
<u>distributed. The method shall require that the voucher be paid</u>	86
<u>on behalf of the recipient to the institution in which the</u>	87
<u>student is enrolled. The institution shall credit the voucher</u>	88
<u>amount to the recipient's account to be applied to tuition and</u>	89
<u>fees.</u>	90
<u>(6) Establishing a procedure for a public or private</u>	91
<u>institution that enrolls a student using a voucher under the</u>	92
<u>program to take disciplinary action, as determined by the</u>	93
<u>director, against a student who fails to continue in an academic</u>	94
<u>program leading to a qualifying degree, certification, or</u>	95
<u>license after receiving a voucher, including determining</u>	96
<u>appropriate reimbursements;</u>	97
<u>(7) Promotion of the program, which shall include</u>	98
<u>advertisements on different media formats, including radio,</u>	99
<u>television, and the internet.</u>	100
<u>(E) The director of development shall solicit proposals to</u>	101
<u>coordinate and conduct the promotion of the workforce voucher</u>	102
<u>program within a fifty-mile radius of each of the participating</u>	103
<u>public or private institutions, in each region of the state,</u>	104
<u>through a request for proposals. The director shall advertise</u>	105

the intent to request proposals in a newspaper of general 106
circulation in the state once a week for two consecutive weeks 107
before a date specified by the director as the date on which the 108
director will begin accepting proposals. The notices shall 109
contain a general description of the subject of the proposed 110
agreement and the location where the request for proposals may 111
be obtained. 112

The request for proposals shall include the following 113
information: 114

(1) Instructions concerning the submission of proposals; 115

(2) Information regarding communications, including how to 116
contact persons to whom questions concerning a proposal may be 117
directed; 118

(3) A description of the performance criteria that will be 119
used to evaluate a proposal; 120

(4) The relative importance of each evaluation criterion; 121

(5) Any terms or conditions of the proposed contract. 122

After the date specified for receiving proposals, the 123
director shall evaluate submitted proposals. The director may 124
discuss a respondent's proposal with that respondent to clarify 125
or revise a proposal or the terms of the agreement. After 126
reviewing the proposals, the director may enter into a written 127
agreement with one of the respondents to administer the 128
promotion of the program under division (E) of this section. 129

(F) The director of development shall do all of the 130
following: 131

(1) Develop a system of metrics showing both of the 132
following: 133

<u>(a) The total number of vouchers awarded to eligible</u>	134
<u>students;</u>	135
<u>(b) The number of voucher recipients who became employed</u>	136
<u>in an in-demand job during the twelve-month period following the</u>	137
<u>completion of a qualifying degree, certification, or license.</u>	138
<u>(2) Conduct a dynamic scoring of the taxes generated from</u>	139
<u>the in-demand jobs that voucher recipients became employed in as</u>	140
<u>described in division (G) (1) of this section;</u>	141
<u>(3) Perform a cost-benefit analysis comparing the costs of</u>	142
<u>the program against both of the following:</u>	143
<u>(a) The dynamic scoring of taxes generated described in</u>	144
<u>division (F) (2) of this section;</u>	145
<u>(b) The income generated by voucher recipients employed in</u>	146
<u>an in-demand job as described in division (F) (1) of this</u>	147
<u>section.</u>	148
<u>(4) Submit a report to the governor and the general</u>	149
<u>assembly, in accordance with section 101.68 of the Revised Code,</u>	150
<u>describing the results of the system of metrics, scoring, and</u>	151
<u>analysis required under division (F) of this section not later</u>	152
<u>than one year after the effective date of this section.</u>	153
<u>Sec. 122.158. (A) As used in this section, "public or</u>	154
<u>private institution" has the same meaning as in section 122.157</u>	155
<u>of the Revised Code.</u>	156
<u>(B) The director of development, in collaboration with the</u>	157
<u>department of education, shall develop guidance for the</u>	158
<u>promotion of the workforce voucher program by school counselors</u>	159
<u>under section 3313.473 of the Revised Code.</u>	160
<u>(C) Upon identification of the public or private</u>	161

institutions in each of the regions of the state determined 162
under division (B) of section 122.157 of the Revised Code, the 163
department of education shall submit a list to the director of 164
development of all public and chartered nonpublic high schools 165
within a fifty-mile radius of each institution on the list for 166
purposes of organizing and promoting the voucher program in each 167
of the five regions. 168

Sec. 122.159. (A) As used in this section, "eligible 169
student" and "qualifying degree, certification, or license" have 170
the same meanings as in section 122.157 of the Revised Code. 171

(B) Notwithstanding the future repeal of section 122.157 172
of the Revised Code, as prescribed by Section 3 of this act, an 173
eligible student who is awarded a voucher under the workforce 174
voucher program, under section 122.157 of the Revised Code, and 175
who will not complete a qualifying degree, certification, or 176
license prior to the effective date of the repeal of that 177
section shall receive the remainder of the voucher in accordance 178
with that section and the rules adopted under it until the 179
student earns a qualifying degree, certification, or license. 180
However, the director of development shall not award any new 181
first-time vouchers under that section on or after the effective 182
date of the repeal of that section. 183

Sec. 3313.473. Each public high school shall require its 184
school counselors to inform all eleventh grade students enrolled 185
in the school each year about the workforce voucher program 186
established under section 122.157 of the Revised Code and to 187
promote the program in accordance with the guidance developed 188
under section 122.158 of the Revised Code. 189

The department of education annually shall notify each 190
public high school of the requirements of this section. 191

Sec. 3314.03. A copy of every contract entered into under	192
this section shall be filed with the superintendent of public	193
instruction. The department of education shall make available on	194
its web site a copy of every approved, executed contract filed	195
with the superintendent under this section.	196
(A) Each contract entered into between a sponsor and the	197
governing authority of a community school shall specify the	198
following:	199
(1) That the school shall be established as either of the	200
following:	201
(a) A nonprofit corporation established under Chapter	202
1702. of the Revised Code, if established prior to April 8,	203
2003;	204
(b) A public benefit corporation established under Chapter	205
1702. of the Revised Code, if established after April 8, 2003.	206
(2) The education program of the school, including the	207
school's mission, the characteristics of the students the school	208
is expected to attract, the ages and grades of students, and the	209
focus of the curriculum;	210
(3) The academic goals to be achieved and the method of	211
measurement that will be used to determine progress toward those	212
goals, which shall include the statewide achievement	213
assessments;	214
(4) Performance standards, including but not limited to	215
all applicable report card measures set forth in section 3302.03	216
or 3314.017 of the Revised Code, by which the success of the	217
school will be evaluated by the sponsor;	218
(5) The admission standards of section 3314.06 of the	219

Revised Code and, if applicable, section 3314.061 of the Revised Code;	220 221
(6) (a) Dismissal procedures;	222
(b) A requirement that the governing authority adopt an attendance policy that includes a procedure for automatically withdrawing a student from the school if the student without a legitimate excuse fails to participate in seventy-two consecutive hours of the learning opportunities offered to the student.	223 224 225 226 227 228
(7) The ways by which the school will achieve racial and ethnic balance reflective of the community it serves;	229 230
(8) Requirements for financial audits by the auditor of state. The contract shall require financial records of the school to be maintained in the same manner as are financial records of school districts, pursuant to rules of the auditor of state. Audits shall be conducted in accordance with section 117.10 of the Revised Code.	231 232 233 234 235 236
(9) An addendum to the contract outlining the facilities to be used that contains at least the following information:	237 238
(a) A detailed description of each facility used for instructional purposes;	239 240
(b) The annual costs associated with leasing each facility that are paid by or on behalf of the school;	241 242
(c) The annual mortgage principal and interest payments that are paid by the school;	243 244
(d) The name of the lender or landlord, identified as such, and the lender's or landlord's relationship to the operator, if any.	245 246 247

(10) Qualifications of teachers, including a requirement	248
that the school's classroom teachers be licensed in accordance	249
with sections 3319.22 to 3319.31 of the Revised Code, except	250
that a community school may engage noncertificated persons to	251
teach up to twelve hours or forty hours per week pursuant to	252
section 3319.301 of the Revised Code.	253
(11) That the school will comply with the following	254
requirements:	255
(a) The school will provide learning opportunities to a	256
minimum of twenty-five students for a minimum of nine hundred	257
twenty hours per school year.	258
(b) The governing authority will purchase liability	259
insurance, or otherwise provide for the potential liability of	260
the school.	261
(c) The school will be nonsectarian in its programs,	262
admission policies, employment practices, and all other	263
operations, and will not be operated by a sectarian school or	264
religious institution.	265
(d) The school will comply with sections 9.90, 9.91,	266
109.65, 121.22, 149.43, 2151.357, 2151.421, 2313.19, 3301.0710,	267
3301.0711, 3301.0712, 3301.0715, 3301.0729, 3301.948, 3302.037,	268
3313.472, <u>3313.473</u> , 3313.50, 3313.539, 3313.5310, 3313.608,	269
3313.609, 3313.6012, 3313.6013, 3313.6014, 3313.6015, 3313.6020,	270
3313.6024, 3313.6025, 3313.6026, 3313.643, 3313.648, 3313.6411,	271
3313.66, 3313.661, 3313.662, 3313.666, 3313.667, 3313.668,	272
3313.669, 3313.6610, 3313.67, 3313.671, 3313.672, 3313.673,	273
3313.69, 3313.71, 3313.716, 3313.718, 3313.719, 3313.7112,	274
3313.721, 3313.80, 3313.814, 3313.816, 3313.817, 3313.818,	275
3313.86, 3313.89, 3313.96, 3319.073, 3319.077, 3319.078,	276

3319.238, 3319.318, 3319.321, 3319.39, 3319.391, 3319.393, 277
3319.41, 3319.46, 3320.01, 3320.02, 3320.03, 3321.01, 3321.041, 278
3321.13, 3321.14, 3321.141, 3321.17, 3321.18, 3321.19, 3323.251, 279
3327.10, 4111.17, 4113.52, 5502.262, 5502.703, and 5705.391 and 280
Chapters 117., 1347., 2744., 3365., 3742., 4112., 4123., 4141., 281
and 4167. of the Revised Code as if it were a school district 282
and will comply with section 3301.0714 of the Revised Code in 283
the manner specified in section 3314.17 of the Revised Code. 284

(e) The school shall comply with Chapter 102. and section 285
2921.42 of the Revised Code. 286

(f) The school will comply with sections 3313.61, 287
3313.611, 3313.614, 3313.617, 3313.618, and 3313.6114 of the 288
Revised Code, except that for students who enter ninth grade for 289
the first time before July 1, 2010, the requirement in sections 290
3313.61 and 3313.611 of the Revised Code that a person must 291
successfully complete the curriculum in any high school prior to 292
receiving a high school diploma may be met by completing the 293
curriculum adopted by the governing authority of the community 294
school rather than the curriculum specified in Title XXXIII of 295
the Revised Code or any rules of the state board of education. 296
Beginning with students who enter ninth grade for the first time 297
on or after July 1, 2010, the requirement in sections 3313.61 298
and 3313.611 of the Revised Code that a person must successfully 299
complete the curriculum of a high school prior to receiving a 300
high school diploma shall be met by completing the requirements 301
prescribed in section 3313.6027 and division (C) of section 302
3313.603 of the Revised Code, unless the person qualifies under 303
division (D) or (F) of that section. Each school shall comply 304
with the plan for awarding high school credit based on 305
demonstration of subject area competency, and beginning with the 306
2017-2018 school year, with the updated plan that permits 307

students enrolled in seventh and eighth grade to meet curriculum 308
requirements based on subject area competency adopted by the 309
state board of education under divisions (J) (1) and (2) of 310
section 3313.603 of the Revised Code. Beginning with the 2018- 311
2019 school year, the school shall comply with the framework for 312
granting units of high school credit to students who demonstrate 313
subject area competency through work-based learning experiences, 314
internships, or cooperative education developed by the 315
department under division (J) (3) of section 3313.603 of the 316
Revised Code. 317

(g) The school governing authority will submit within four 318
months after the end of each school year a report of its 319
activities and progress in meeting the goals and standards of 320
divisions (A) (3) and (4) of this section and its financial 321
status to the sponsor and the parents of all students enrolled 322
in the school. 323

(h) The school, unless it is an internet- or computer- 324
based community school, will comply with section 3313.801 of the 325
Revised Code as if it were a school district. 326

(i) If the school is the recipient of moneys from a grant 327
awarded under the federal race to the top program, Division (A), 328
Title XIV, Sections 14005 and 14006 of the "American Recovery 329
and Reinvestment Act of 2009," Pub. L. No. 111-5, 123 Stat. 115, 330
the school will pay teachers based upon performance in 331
accordance with section 3317.141 and will comply with section 332
3319.111 of the Revised Code as if it were a school district. 333

(j) If the school operates a preschool program that is 334
licensed by the department of education under sections 3301.52 335
to 3301.59 of the Revised Code, the school shall comply with 336
sections 3301.50 to 3301.59 of the Revised Code and the minimum 337

standards for preschool programs prescribed in rules adopted by 338
the state board under section 3301.53 of the Revised Code. 339

(k) The school will comply with sections 3313.6021 and 340
3313.6023 of the Revised Code as if it were a school district 341
unless it is either of the following: 342

(i) An internet- or computer-based community school; 343

(ii) A community school in which a majority of the 344
enrolled students are children with disabilities as described in 345
division (A) (4) (b) of section 3314.35 of the Revised Code. 346

(l) The school will comply with section 3321.191 of the 347
Revised Code, unless it is an internet- or computer-based 348
community school that is subject to section 3314.261 of the 349
Revised Code. 350

(12) Arrangements for providing health and other benefits 351
to employees; 352

(13) The length of the contract, which shall begin at the 353
beginning of an academic year. No contract shall exceed five 354
years unless such contract has been renewed pursuant to division 355
(E) of this section. 356

(14) The governing authority of the school, which shall be 357
responsible for carrying out the provisions of the contract; 358

(15) A financial plan detailing an estimated school budget 359
for each year of the period of the contract and specifying the 360
total estimated per pupil expenditure amount for each such year. 361

(16) Requirements and procedures regarding the disposition 362
of employees of the school in the event the contract is 363
terminated or not renewed pursuant to section 3314.07 of the 364
Revised Code; 365

(17) Whether the school is to be created by converting all 366
or part of an existing public school or educational service 367
center building or is to be a new start-up school, and if it is 368
a converted public school or service center building, 369
specification of any duties or responsibilities of an employer 370
that the board of education or service center governing board 371
that operated the school or building before conversion is 372
delegating to the governing authority of the community school 373
with respect to all or any specified group of employees provided 374
the delegation is not prohibited by a collective bargaining 375
agreement applicable to such employees; 376

(18) Provisions establishing procedures for resolving 377
disputes or differences of opinion between the sponsor and the 378
governing authority of the community school; 379

(19) A provision requiring the governing authority to 380
adopt a policy regarding the admission of students who reside 381
outside the district in which the school is located. That policy 382
shall comply with the admissions procedures specified in 383
sections 3314.06 and 3314.061 of the Revised Code and, at the 384
sole discretion of the authority, shall do one of the following: 385

(a) Prohibit the enrollment of students who reside outside 386
the district in which the school is located; 387

(b) Permit the enrollment of students who reside in 388
districts adjacent to the district in which the school is 389
located; 390

(c) Permit the enrollment of students who reside in any 391
other district in the state. 392

(20) A provision recognizing the authority of the 393
department of education to take over the sponsorship of the 394

school in accordance with the provisions of division (C) of 395
section 3314.015 of the Revised Code; 396

(21) A provision recognizing the sponsor's authority to 397
assume the operation of a school under the conditions specified 398
in division (B) of section 3314.073 of the Revised Code; 399

(22) A provision recognizing both of the following: 400

(a) The authority of public health and safety officials to 401
inspect the facilities of the school and to order the facilities 402
closed if those officials find that the facilities are not in 403
compliance with health and safety laws and regulations; 404

(b) The authority of the department of education as the 405
community school oversight body to suspend the operation of the 406
school under section 3314.072 of the Revised Code if the 407
department has evidence of conditions or violations of law at 408
the school that pose an imminent danger to the health and safety 409
of the school's students and employees and the sponsor refuses 410
to take such action. 411

(23) A description of the learning opportunities that will 412
be offered to students including both classroom-based and non- 413
classroom-based learning opportunities that is in compliance 414
with criteria for student participation established by the 415
department under division (H) (2) of section 3314.08 of the 416
Revised Code; 417

(24) The school will comply with sections 3302.04 and 418
3302.041 of the Revised Code, except that any action required to 419
be taken by a school district pursuant to those sections shall 420
be taken by the sponsor of the school. However, the sponsor 421
shall not be required to take any action described in division 422
(F) of section 3302.04 of the Revised Code. 423

(25) Beginning in the 2006-2007 school year, the school 424
will open for operation not later than the thirtieth day of 425
September each school year, unless the mission of the school as 426
specified under division (A)(2) of this section is solely to 427
serve dropouts. In its initial year of operation, if the school 428
fails to open by the thirtieth day of September, or within one 429
year after the adoption of the contract pursuant to division (D) 430
of section 3314.02 of the Revised Code if the mission of the 431
school is solely to serve dropouts, the contract shall be void. 432

(26) Whether the school's governing authority is planning 433
to seek designation for the school as a STEM school equivalent 434
under section 3326.032 of the Revised Code; 435

(27) That the school's attendance and participation 436
policies will be available for public inspection; 437

(28) That the school's attendance and participation 438
records shall be made available to the department of education, 439
auditor of state, and school's sponsor to the extent permitted 440
under and in accordance with the "Family Educational Rights and 441
Privacy Act of 1974," 88 Stat. 571, 20 U.S.C. 1232g, as amended, 442
and any regulations promulgated under that act, and section 443
3319.321 of the Revised Code; 444

(29) If a school operates using the blended learning 445
model, as defined in section 3301.079 of the Revised Code, all 446
of the following information: 447

(a) An indication of what blended learning model or models 448
will be used; 449

(b) A description of how student instructional needs will 450
be determined and documented; 451

(c) The method to be used for determining competency, 452

granting credit, and promoting students to a higher grade level;	453
(d) The school's attendance requirements, including how	454
the school will document participation in learning	455
opportunities;	456
(e) A statement describing how student progress will be	457
monitored;	458
(f) A statement describing how private student data will	459
be protected;	460
(g) A description of the professional development	461
activities that will be offered to teachers.	462
(30) A provision requiring that all moneys the school's	463
operator loans to the school, including facilities loans or cash	464
flow assistance, must be accounted for, documented, and bear	465
interest at a fair market rate;	466
(31) A provision requiring that, if the governing	467
authority contracts with an attorney, accountant, or entity	468
specializing in audits, the attorney, accountant, or entity	469
shall be independent from the operator with which the school has	470
contracted.	471
(32) A provision requiring the governing authority to	472
adopt an enrollment and attendance policy that requires a	473
student's parent to notify the community school in which the	474
student is enrolled when there is a change in the location of	475
the parent's or student's primary residence.	476
(33) A provision requiring the governing authority to	477
adopt a student residence and address verification policy for	478
students enrolling in or attending the school.	479
(B) The community school shall also submit to the sponsor	480

a comprehensive plan for the school. The plan shall specify the following: 481
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(1) The process by which the governing authority of the school will be selected in the future; 483
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(2) The management and administration of the school; 485

(3) If the community school is a currently existing public school or educational service center building, alternative arrangements for current public school students who choose not to attend the converted school and for teachers who choose not to teach in the school or building after conversion; 486
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(4) The instructional program and educational philosophy of the school; 491
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(5) Internal financial controls. 493

When submitting the plan under this division, the school shall also submit copies of all policies and procedures regarding internal financial controls adopted by the governing authority of the school. 494
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(C) A contract entered into under section 3314.02 of the Revised Code between a sponsor and the governing authority of a community school may provide for the community school governing authority to make payments to the sponsor, which is hereby authorized to receive such payments as set forth in the contract between the governing authority and the sponsor. The total amount of such payments for monitoring, oversight, and technical assistance of the school shall not exceed three per cent of the total amount of payments for operating expenses that the school receives from the state. 498
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(D) The contract shall specify the duties of the sponsor 508

which shall be in accordance with the written agreement entered 509
into with the department of education under division (B) of 510
section 3314.015 of the Revised Code and shall include the 511
following: 512

(1) Monitor the community school's compliance with all 513
laws applicable to the school and with the terms of the 514
contract; 515

(2) Monitor and evaluate the academic and fiscal 516
performance and the organization and operation of the community 517
school on at least an annual basis; 518

(3) Report on an annual basis the results of the 519
evaluation conducted under division (D) (2) of this section to 520
the department of education and to the parents of students 521
enrolled in the community school; 522

(4) Provide technical assistance to the community school 523
in complying with laws applicable to the school and terms of the 524
contract; 525

(5) Take steps to intervene in the school's operation to 526
correct problems in the school's overall performance, declare 527
the school to be on probationary status pursuant to section 528
3314.073 of the Revised Code, suspend the operation of the 529
school pursuant to section 3314.072 of the Revised Code, or 530
terminate the contract of the school pursuant to section 3314.07 531
of the Revised Code as determined necessary by the sponsor; 532

(6) Have in place a plan of action to be undertaken in the 533
event the community school experiences financial difficulties or 534
closes prior to the end of a school year. 535

(E) Upon the expiration of a contract entered into under 536
this section, the sponsor of a community school may, with the 537

approval of the governing authority of the school, renew that 538
contract for a period of time determined by the sponsor, but not 539
ending earlier than the end of any school year, if the sponsor 540
finds that the school's compliance with applicable laws and 541
terms of the contract and the school's progress in meeting the 542
academic goals prescribed in the contract have been 543
satisfactory. Any contract that is renewed under this division 544
remains subject to the provisions of sections 3314.07, 3314.072, 545
and 3314.073 of the Revised Code. 546

(F) If a community school fails to open for operation 547
within one year after the contract entered into under this 548
section is adopted pursuant to division (D) of section 3314.02 549
of the Revised Code or permanently closes prior to the 550
expiration of the contract, the contract shall be void and the 551
school shall not enter into a contract with any other sponsor. A 552
school shall not be considered permanently closed because the 553
operations of the school have been suspended pursuant to section 554
3314.072 of the Revised Code. 555

Sec. 3326.11. Each science, technology, engineering, and 556
mathematics school established under this chapter and its 557
governing body shall comply with sections 9.90, 9.91, 109.65, 558
121.22, 149.43, 2151.357, 2151.421, 2313.19, 2921.42, 2921.43, 559
3301.0714, 3301.0715, 3301.0729, 3301.948, 3302.037, 3313.14, 560
3313.15, 3313.16, 3313.18, 3313.201, 3313.26, 3313.472, 561
3313.473, 3313.48, 3313.481, 3313.482, 3313.50, 3313.539, 562
3313.5310, 3313.608, 3313.6012, 3313.6013, 3313.6014, 3313.6015, 563
3313.6020, 3313.6021, 3313.6024, 3313.6025, 3313.6026, 3313.61, 564
3313.611, 3313.614, 3313.615, 3313.617, 3313.618, 3313.6114, 565
3313.643, 3313.648, 3313.6411, 3313.66, 3313.661, 3313.662, 566
3313.666, 3313.667, 3313.668, 3313.669, 3313.6610, 3313.67, 567
3313.671, 3313.672, 3313.673, 3313.69, 3313.71, 3313.716, 568

3313.718, 3313.719, 3313.7112, 3313.721, 3313.80, 3313.801, 569
3313.814, 3313.816, 3313.817, 3313.818, 3313.86, 3313.89, 570
3313.96, 3319.073, 3319.077, 3319.078, 3319.21, 3319.238, 571
3319.318, 3319.32, 3319.321, 3319.35, 3319.39, 3319.391, 572
3319.393, 3319.41, 3319.45, 3319.46, 3320.01, 3320.02, 3320.03, 573
3321.01, 3321.041, 3321.05, 3321.13, 3321.14, 3321.141, 3321.17, 574
3321.18, 3321.19, 3321.191, 3323.251, 3327.10, 4111.17, 4113.52, 575
5502.262, 5502.703, and 5705.391 and Chapters 102., 117., 1347., 576
2744., 3307., 3309., 3365., 3742., 4112., 4123., 4141., and 577
4167. of the Revised Code as if it were a school district. 578

Sec. 5747.08. An annual return with respect to the tax 579
imposed by section 5747.02 of the Revised Code and each tax 580
imposed under Chapter 5748. of the Revised Code shall be made by 581
every taxpayer for any taxable year for which the taxpayer is 582
liable for the tax imposed by that section or under that 583
chapter, unless the total credits allowed under division (E) of 584
section 5747.05 and divisions (F) and (G) of section 5747.055 of 585
the Revised Code for the year are equal to or exceed the tax 586
imposed by section 5747.02 of the Revised Code, in which case no 587
return shall be required unless the taxpayer is liable for a tax 588
imposed pursuant to Chapter 5748. of the Revised Code. 589

(A) If an individual is deceased, any return or notice 590
required of that individual under this chapter shall be made and 591
filed by that decedent's executor, administrator, or other 592
person charged with the property of that decedent. 593

(B) If an individual is unable to make a return or notice 594
required by this chapter, the return or notice required of that 595
individual shall be made and filed by the individual's duly 596
authorized agent, guardian, conservator, fiduciary, or other 597
person charged with the care of the person or property of that 598

individual. 599

(C) Returns or notices required of an estate or a trust 600
shall be made and filed by the fiduciary of the estate or trust. 601

(D) (1) (a) Except as otherwise provided in division (D) (1) 602
(b) of this section, any pass-through entity may file a single 603
return on behalf of one or more of the entity's investors other 604
than an investor that is a person subject to the tax imposed 605
under section 5733.06 of the Revised Code. The single return 606
shall set forth the name, address, and social security number or 607
other identifying number of each of those pass-through entity 608
investors and shall indicate the distributive share of each of 609
those pass-through entity investor's income taxable in this 610
state in accordance with sections 5747.20 to 5747.231 of the 611
Revised Code. Such pass-through entity investors for whom the 612
pass-through entity elects to file a single return are not 613
entitled to the exemption or credit provided for by sections 614
5747.02 and 5747.022 of the Revised Code; shall calculate the 615
tax before business credits at the highest rate of tax set forth 616
in section 5747.02 of the Revised Code for the taxable year for 617
which the return is filed; and are entitled to only their 618
distributive share of the business credits as defined in 619
division (D) (2) of this section. A single check drawn by the 620
pass-through entity shall accompany the return in full payment 621
of the tax due, as shown on the single return, for such 622
investors, other than investors who are persons subject to the 623
tax imposed under section 5733.06 of the Revised Code. 624

(b) (i) A pass-through entity shall not include in such a 625
single return any investor that is a trust to the extent that 626
any direct or indirect current, future, or contingent 627
beneficiary of the trust is a person subject to the tax imposed 628

under section 5733.06 of the Revised Code. 629

(ii) A pass-through entity shall not include in such a 630
single return any investor that is itself a pass-through entity 631
to the extent that any direct or indirect investor in the second 632
pass-through entity is a person subject to the tax imposed under 633
section 5733.06 of the Revised Code. 634

(c) Except as provided by division (L) of this section, 635
nothing in division (D) of this section precludes the tax 636
commissioner from requiring such investors to file the return 637
and make the payment of taxes and related interest, penalty, and 638
interest penalty required by this section or section 5747.02, 639
5747.09, or 5747.15 of the Revised Code. Nothing in division (D) 640
of this section precludes such an investor from filing the 641
annual return under this section, utilizing the refundable 642
credit equal to the investor's proportionate share of the tax 643
paid by the pass-through entity on behalf of the investor under 644
division (I) of this section, and making the payment of taxes 645
imposed under section 5747.02 of the Revised Code. Nothing in 646
division (D) of this section shall be construed to provide to 647
such an investor or pass-through entity any additional deduction 648
or credit, other than the credit provided by division (I) of 649
this section, solely on account of the entity's filing a return 650
in accordance with this section. Such a pass-through entity also 651
shall make the filing and payment of estimated taxes on behalf 652
of the pass-through entity investors other than an investor that 653
is a person subject to the tax imposed under section 5733.06 of 654
the Revised Code. 655

(2) For the purposes of this section, "business credits" 656
means the credits listed in section 5747.98 of the Revised Code 657
excluding the following credits: 658

(a) The retirement income credit under division (B) of section 5747.055 of the Revised Code;	659 660
(b) The senior citizen credit under division (F) of section 5747.055 of the Revised Code;	661 662
(c) The lump sum distribution credit under division (G) of section 5747.055 of the Revised Code;	663 664
(d) The dependent care credit under section 5747.054 of the Revised Code;	665 666
(e) The lump sum retirement income credit under division (C) of section 5747.055 of the Revised Code;	667 668
(f) The lump sum retirement income credit under division (D) of section 5747.055 of the Revised Code;	669 670
(g) The lump sum retirement income credit under division (E) of section 5747.055 of the Revised Code;	671 672
(h) The credit for displaced workers who pay for job training under section 5747.27 of the Revised Code;	673 674
(i) The twenty-dollar personal exemption credit under section 5747.022 of the Revised Code;	675 676
(j) The joint filing credit under division (E) of section 5747.05 of the Revised Code;	677 678
(k) The nonresident credit under division (A) of section 5747.05 of the Revised Code;	679 680
(l) The credit for a resident's out-of-state income under division (B) of section 5747.05 of the Revised Code;	681 682
(m) The earned income tax credit under section 5747.71 of the Revised Code;	683 684

(n) The lead abatement credit under section 5747.26 of the Revised Code;	685 686
(o) The credit for education expenses under section 5747.72 of the Revised Code;	687 688
(p) The credit for tuition paid to a nonchartered nonpublic school under section 5747.75 of the Revised Code;	689 690
<u>(q) The credit for student loan payments made by a graduate of the workforce voucher program under section 5747.82 of the Revised Code.</u>	691 692 693
(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.	694 695 696 697 698 699 700 701
(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,	702 703 704 705 706 707 708 709 710 711 712 713

"correct tax due" means the tax that would have been paid by the 714
pass-through entity had the single return been filed in a manner 715
reflecting the commissioner's findings. Nothing in division (D) 716
of this section shall be construed to make or hold a pass- 717
through entity liable for tax attributable to a pass-through 718
entity investor's income from a source other than the pass- 719
through entity electing to file the single return. 720

(E) If a husband and wife file a joint federal income tax 721
return for a taxable year, they shall file a joint return under 722
this section for that taxable year, and their liabilities are 723
joint and several, but, if the federal income tax liability of 724
either spouse is determined on a separate federal income tax 725
return, they shall file separate returns under this section. 726

If either spouse is not required to file a federal income 727
tax return and either or both are required to file a return 728
pursuant to this chapter, they may elect to file separate or 729
joint returns, and, pursuant to that election, their liabilities 730
are separate or joint and several. If a husband and wife file 731
separate returns pursuant to this chapter, each must claim the 732
taxpayer's own exemption, but not both, as authorized under 733
section 5747.02 of the Revised Code on the taxpayer's own 734
return. 735

(F) Each return or notice required to be filed under this 736
section shall contain the signature of the taxpayer or the 737
taxpayer's duly authorized agent and of the person who prepared 738
the return for the taxpayer, and shall include the taxpayer's 739
social security number. Each return shall be verified by a 740
declaration under the penalties of perjury. The tax commissioner 741
shall prescribe the form that the signature and declaration 742
shall take. 743

(G) Each return or notice required to be filed under this 744
section shall be made and filed as required by section 5747.04 745
of the Revised Code, on or before the fifteenth day of April of 746
each year, on forms that the tax commissioner shall prescribe, 747
together with remittance made payable to the treasurer of state 748
in the combined amount of the state and all school district 749
income taxes shown to be due on the form. 750

Upon good cause shown, the commissioner may extend the 751
period for filing any notice or return required to be filed 752
under this section and may adopt rules relating to extensions. 753
If the extension results in an extension of time for the payment 754
of any state or school district income tax liability with 755
respect to which the return is filed, the taxpayer shall pay at 756
the time the tax liability is paid an amount of interest 757
computed at the rate per annum prescribed by section 5703.47 of 758
the Revised Code on that liability from the time that payment is 759
due without extension to the time of actual payment. Except as 760
provided in section 5747.132 of the Revised Code, in addition to 761
all other interest charges and penalties, all taxes imposed 762
under this chapter or Chapter 5748. of the Revised Code and 763
remaining unpaid after they become due, except combined amounts 764
due of one dollar or less, bear interest at the rate per annum 765
prescribed by section 5703.47 of the Revised Code until paid or 766
until the day an assessment is issued under section 5747.13 of 767
the Revised Code, whichever occurs first. 768

If the commissioner considers it necessary in order to 769
ensure the payment of the tax imposed by section 5747.02 of the 770
Revised Code or any tax imposed under Chapter 5748. of the 771
Revised Code, the commissioner may require returns and payments 772
to be made otherwise than as provided in this section. 773

To the extent that any provision in this division 774
conflicts with any provision in section 5747.026 of the Revised 775
Code, the provision in that section prevails. 776

(H) The amounts withheld pursuant to section 5747.06, 777
5747.062, 5747.063, 5747.064, 5747.065, or 5747.071 of the 778
Revised Code shall be allowed to the ultimate recipient of the 779
income as credits against payment of the appropriate taxes 780
imposed on the ultimate recipient by section 5747.02 and under 781
Chapter 5748. of the Revised Code. As used in this division, 782
"ultimate recipient" means the person who is required to report 783
income from which amounts are withheld pursuant to section 784
5747.06, 5747.062, 5747.063, 5747.064, 5747.065, or 5747.071 of 785
the Revised Code on the annual return required to be filed under 786
this section. 787

(I) If a pass-through entity elects to file a single 788
return under division (D) of this section and if any investor is 789
required to file the annual return and make the payment of taxes 790
required by this chapter on account of the investor's other 791
income that is not included in a single return filed by a pass- 792
through entity or any other investor elects to file the annual 793
return, the investor is entitled to a refundable credit equal to 794
the investor's proportionate share of the tax paid by the pass- 795
through entity on behalf of the investor. The investor shall 796
claim the credit for the investor's taxable year in which or 797
with which ends the taxable year of the pass-through entity. 798
Nothing in this chapter shall be construed to allow any credit 799
provided in this chapter to be claimed more than once. For the 800
purpose of computing any interest, penalty, or interest penalty, 801
the investor shall be deemed to have paid the refundable credit 802
provided by this division on the day that the pass-through 803
entity paid the estimated tax or the tax giving rise to the 804

credit. 805

(J) The tax commissioner shall ensure that each return 806
required to be filed under this section includes a box that the 807
taxpayer may check to authorize a paid tax preparer who prepared 808
the return to communicate with the department of taxation about 809
matters pertaining to the return. The return or instructions 810
accompanying the return shall indicate that by checking the box 811
the taxpayer authorizes the department of taxation to contact 812
the preparer concerning questions that arise during the 813
processing of the return and authorizes the preparer only to 814
provide the department with information that is missing from the 815
return, to contact the department for information about the 816
processing of the return or the status of the taxpayer's refund 817
or payments, and to respond to notices about mathematical 818
errors, offsets, or return preparation that the taxpayer has 819
received from the department and has shown to the preparer. 820

(K) The tax commissioner shall permit individual taxpayers 821
to instruct the department of taxation to cause any refund of 822
overpaid taxes to be deposited directly into a checking account, 823
savings account, or an individual retirement account or 824
individual retirement annuity, or preexisting college savings 825
plan or program account offered by the Ohio tuition trust 826
authority under Chapter 3334. of the Revised Code, as designated 827
by the taxpayer, when the taxpayer files the annual return 828
required by this section electronically. 829

(L) If, for the taxable year, a nonresident or trust that 830
is the owner of an electing pass-through entity, as defined in 831
section 5747.38 of the Revised Code, does not have Ohio adjusted 832
gross income or, in the case of a trust, modified Ohio taxable 833
income other than from one or more electing pass-through 834

entities, the nonresident or trust shall not be required to file 835
an annual return under this section. Nothing in this division 836
precludes such an owner from filing the annual return under this 837
section, utilizing the refundable credit under section 5747.39 838
of the Revised Code equal to the owner's proportionate share of 839
the tax levied under section 5747.38 of the Revised Code and 840
paid by the electing pass-through entity, and making the payment 841
of taxes imposed under section 5747.02 of the Revised Code. 842

(M) The tax commissioner may adopt rules to administer 843
this section. 844

Sec. 5747.82. (A) As used in this section: 845

(1) "Workforce voucher graduate" or "graduate" means an 846
individual who was awarded a voucher by the department of 847
development under section 125.67 of the Revised Code and who 848
completed the qualifying degree, certification, or license for 849
which the voucher was awarded. 850

(2) "In-demand job" means a job that is determined to be 851
in demand in this state and its regions under section 6301.11 of 852
the Revised Code. 853

(3) "Qualifying degree, certification, or license" means a 854
degree, certification, or license that is required to qualify an 855
individual for an in-demand job. 856

(4) "Qualifying period" means the first five taxable years 857
ending at least four months after the date a workforce voucher 858
graduate completes the qualifying degree, certification, or 859
license for which the voucher was awarded. 860

(5) "Eligible student loan" means an educational loan used 861
by a workforce voucher graduate to pay the tuition and related 862
expenses required to earn the qualifying degree, certification, 863

or license for which the workforce voucher was awarded. A loan 864
is not an "eligible student loan" if it is combined with 865
noneducational debt. 866

(B) There is hereby allowed a credit against the aggregate 867
tax liability of a workforce voucher graduate under section 868
5747.02 of the Revised Code for each taxable year during the 869
graduate's qualifying period in which the graduate is employed 870
in an in-demand job for which the compensation is subject to 871
withholding under section 5747.06 of the Revised Code. The 872
amount of the credit equals ten per cent of the amount of 873
principal and interest paid by the graduate on the graduate's 874
eligible student loan during the taxable year. 875

(C) The credit authorized by this section shall be claimed 876
in the order required under section 5747.98 of the Revised Code. 877
If the credit allowed for any taxable year exceeds the aggregate 878
amount of tax otherwise due under section 5747.02 of the Revised 879
Code, after allowing for any other credits preceding the credit 880
in that order, the excess may be carried forward to the next 881
succeeding taxable year or years until fully utilized. 882

Sec. 5747.98. (A) To provide a uniform procedure for 883
calculating a taxpayer's aggregate tax liability under section 884
5747.02 of the Revised Code, a taxpayer shall claim any credits 885
to which the taxpayer is entitled in the following order: 886

Either the retirement income credit under division (B) of 887
section 5747.055 of the Revised Code or the lump sum retirement 888
income credits under divisions (C), (D), and (E) of that 889
section; 890

Either the senior citizen credit under division (F) of 891
section 5747.055 of the Revised Code or the lump sum 892

distribution credit under division (G) of that section;	893
The dependent care credit under section 5747.054 of the Revised Code;	894 895
The credit for displaced workers who pay for job training under section 5747.27 of the Revised Code;	896 897
The campaign contribution credit under section 5747.29 of the Revised Code;	898 899
The twenty-dollar personal exemption credit under section 5747.022 of the Revised Code;	900 901
The joint filing credit under division (G) of section 5747.05 of the Revised Code;	902 903
The earned income credit under section 5747.71 of the Revised Code;	904 905
The nonrefundable credit for education expenses under section 5747.72 of the Revised Code;	906 907
The nonrefundable credit for donations to scholarship granting organizations under section 5747.73 of the Revised Code;	908 909 910
The nonrefundable credit for tuition paid to a nonchartered nonpublic school under section 5747.75 of the Revised Code;	911 912 913
The nonrefundable vocational job credit under section 5747.057 of the Revised Code;	914 915
The credit for adoption of a minor child under section 5747.37 of the Revised Code;	916 917
The nonrefundable job retention credit under division (B) of section 5747.058 of the Revised Code;	918 919

The enterprise zone credit under section 5709.66 of the Revised Code;	920 921
The credit for beginning farmers who participate in a financial management program under division (B) of section 5747.77 of the Revised Code;	922 923 924
The credit for selling or renting agricultural assets to beginning farmers under division (A) of section 5747.77 of the Revised Code;	925 926 927
The credit for purchases of qualifying grape production property under section 5747.28 of the Revised Code;	928 929
The small business investment credit under section 5747.81 of the Revised Code;	930 931
The nonrefundable lead abatement credit under section 5747.26 of the Revised Code;	932 933
The opportunity zone investment credit under section 122.84 of the Revised Code;	934 935
The enterprise zone credits under section 5709.65 of the Revised Code;	936 937
The research and development credit under section 5747.331 of the Revised Code;	938 939
<u>The nonrefundable credit for student loan payments made by a graduate of the workforce voucher program under section 5747.82 of the Revised Code;</u>	940 941 942
The credit for rehabilitating a historic building under section 5747.76 of the Revised Code;	943 944
The nonresident credit under division (A) of section 5747.05 of the Revised Code;	945 946

The credit for a resident's out-of-state income under division (B) of section 5747.05 of the Revised Code;	947 948
The refundable motion picture and Broadway theatrical production credit under section 5747.66 of the Revised Code;	949 950
The refundable jobs creation credit or job retention credit under division (A) of section 5747.058 of the Revised Code;	951 952 953
The refundable credit for taxes paid by a qualifying entity granted under section 5747.059 of the Revised Code;	954 955
The refundable credits for taxes paid by a qualifying pass-through entity granted under division (I) of section 5747.08 of the Revised Code;	956 957 958
The refundable credit under section 5747.80 of the Revised Code for losses on loans made to the Ohio venture capital program under sections 150.01 to 150.10 of the Revised Code;	959 960 961
The refundable credit for rehabilitating a historic building under section 5747.76 of the Revised Code;	962 963
The refundable credit under section 5747.39 of the Revised Code for taxes levied under section 5747.38 of the Revised Code paid by an electing pass-through entity.	964 965 966
(B) For any credit, except the refundable credits enumerated in this section and the credit granted under division (H) of section 5747.08 of the Revised Code, the amount of the credit for a taxable year shall not exceed the taxpayer's aggregate amount of tax due under section 5747.02 of the Revised Code, after allowing for any other credit that precedes it in the order required under this section. Any excess amount of a particular credit may be carried forward if authorized under the	967 968 969 970 971 972 973 974

section creating that credit. Nothing in this chapter shall be 975
construed to allow a taxpayer to claim, directly or indirectly, 976
a credit more than once for a taxable year. 977

Sec. 6301.11. (A) As used in this section, "public or 978
private institution" ~~means any of the following:~~ 979

~~(1) A state institution of higher education, as defined in 980
section 3345.011 of the Revised Code;~~ 981

~~(2) A private, nonprofit institution in this state holding 982
a certificate of authorization pursuant to Chapter 1713. of the 983
Revised Code;~~ 984

~~(3) An Ohio technical center that provides adult technical 985
education services as recognized by the chancellor of higher 986
education has the same meaning as in section 122.157 of the 987
Revised Code. 988~~

(B) The state board, in connection with the department of 989
job and family services and public or private institutions, 990
shall develop a methodology for identifying jobs that are in 991
demand by employers operating in this state. The methodology for 992
identifying in-demand jobs shall include an analysis of both of 993
the following: 994

(1) Jobs that are in demand in each region of the state, 995
as determined by the director of job and family services; 996

(2) Jobs that pay a wage rate that is equal to or greater 997
than one hundred twenty-five per cent of the wage rate 998
established under section 6 of the "Fair Labor Standards Act of 999
1938," 52 Stat. 1060, 29 U.S.C. 206, as amended, or its 1000
successor law. 1001

(C) The department and the public or private institutions, 1002

in consultation with the state board, shall use the methodology 1003
to create a list of such in-demand jobs in the state and a list 1004
of such in-demand jobs in each region of the state. The 1005
department shall publish the lists on the web site of the 1006
department. The department and public or private institutions 1007
shall periodically update the lists to reflect evolving 1008
workforce demands in this state and its regions. 1009

(D) Local boards and other providers of workforce training 1010
shall use the lists of in-demand jobs to cultivate and 1011
prioritize workforce development activities that correspond to 1012
the employment needs of employers operating in this state and in 1013
each of its regions and to assist individuals in maximizing 1014
their employment opportunities. 1015

Section 2. That existing sections 3314.03, 3326.11, 1016
5747.08, 5747.98, and 6301.11 of the Revised Code are hereby 1017
repealed. 1018

Section 3. Sections 122.157, 122.158, and 3313.473 of the 1019
Revised Code are hereby repealed, two years after the effective 1020
date of this section. 1021

Section 4. All items in this act are hereby appropriated 1022
as designated out of any moneys in the state treasury to the 1023
credit of the designated fund. For all operating appropriations 1024
made in this act, those in the first column are for fiscal year 1025
2024 and those in the second column are for fiscal year 2025. 1026
The operating appropriations made in this act are in addition to 1027
any other operating appropriations made for these fiscal years. 1028

Section 5. 1029

	1	2	3	4	5	
A						DEV DEPARTMENT OF DEVELOPMENT
B						General Revenue Fund
C	GRF	195460	Workforce Voucher Program	\$15,000,000	\$15,000,000	
D			TOTAL GRF General Revenue Fund	\$15,000,000	\$15,000,000	
E			TOTAL ALL BUDGET FUND GROUPS	\$15,000,000	\$15,000,000	
			WORKFORCE VOUCHER PROGRAM			1031
			Of the foregoing appropriation item 195460, Workforce			1032
			Voucher Program, \$10,000,0000 in each fiscal year shall be used			1033
			to award vouchers under the Workforce Voucher Program created in			1034
			section 122.157 of the Revised Code.			1035
			Of the foregoing appropriation item 195460, \$5,000,000 in			1036
			each fiscal year shall be used by the Department of Development			1037
			to organize promotional materials for the Workforce Voucher			1038
			Program pursuant to section 122.157 of the Revised Code.			1039
			Section 6.			1040
						1041

	1	2	3	4	5	
A						EDU DEPARTMENT OF EDUCATION
B						General Revenue Fund
C	GRF	200473	Workforce Voucher Program	\$2,500,000	\$2,500,000	

Promotion

D	TOTAL GRF General Revenue Fund	\$2,500,000	\$2,500,000
E	TOTAL ALL BUDGET FUND GROUPS	\$2,500,000	\$2,500,000

WORKFORCE VOUCHER PROGRAM PROMOTION 1042

The foregoing appropriation item 200473, Workforce Voucher 1043
Program Promotion, shall be used to distribute promotional and 1044
guidance materials for the Workforce Voucher Program to high 1045
school guidance counselors for the purposes of section 3313.473 1046
of the Revised Code. 1047

Section 7. Within the limits set forth in this act, the 1048
Director of Budget and Management shall establish accounts 1049
indicating the source and amount of funds for each appropriation 1050
made in this act, and shall determine the form and manner in 1051
which appropriation accounts shall be maintained. Expenditures 1052
from operating appropriations contained in this act shall be 1053
accounted for as though made in, and are subject to all 1054
applicable provisions of, the main operating appropriations act 1055
of the 135th General Assembly. 1056

Section 8. Section 5747.98 of the Revised Code is 1057
presented in this act as a composite of the section as amended 1058
by H.B. 95, S.B. 166, and S.B. 246, all of the 134th General 1059
Assembly. The General Assembly, applying the principle stated in 1060
division (B) of section 1.52 of the Revised Code that amendments 1061
are to be harmonized if reasonably capable of simultaneous 1062
operation, finds that the composite is the resulting version of 1063
the section in effect prior to the effective date of the section 1064
as presented in this act. 1065