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# OHIO LEGISLATIVE SERVICE COMMISSION

Office of Research  
and Drafting

Legislative Budget  
Office

S.B. 249  
133<sup>rd</sup> General Assembly

## Bill Analysis

**Version:** As Introduced

**Primary Sponsor:** Sen. Lehner

Andrew Little, Attorney

### SUMMARY

- Enacts Matthew's Law, which:
  - Requires public buildings to have at least onerest room facility with an adult changing table;
  - Authorizes a nonrefundable income tax credit for a business that installs an adult changing table.

### DETAILED ANALYSIS

#### Adult changing stations

The bill, known as Matthew's Law,<sup>1</sup> directs the Board of Building Standards to include rules in the Nonresidential Building Code that require adult changing stations in certain public buildings. It also establishes an income tax credit for the installation of adult changing tables.

#### Required rules and relevant definitions

The bill's directive to the Board of Building Standards is to adopt rules that require buildings, constructed or modified with major renovations 90 or more days after the bill's effective date, and used for assembly purposes, to include at least one restroom with an adult changing table (see **COMMENT**).

Definitions for "adult changing table" and "major renovation" are included in the bill:

- **Adult changing table:** A table, which may be wall-mounted or freestanding, for special needs diapering of adults;

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<sup>1</sup> Section 4.

- **Major renovation:** A renovation that costs at least \$50,000 and totally removes all preexisting nonstructural interior walls, floor and ceiling finishes, mechanical systems, electrical systems and plumbing fixtures, and supply and waste lines.

The bill does not define “assembly purposes,” but relies on the classification of “assembly uses” in the Nonresidential Building Code. Those uses include, among other things, the use of a building or structure for the gathering of persons for purposes such as civic, social or religious functions; recreation, food or drink consumption; or awaiting transportation. There are five separate assembly groups defined in further detail in the code, but the common thread is that they are all places where people gather in public.

The Board of Building Standard’s rules for adult changing stations must include all of the following:

- A requirement that adult changing tables be installed in enclosed spaces that have room for a table in a usable position, a wheelchair, and a caregiver;
- A requirement that adult changing tables be suitable for use in wet areas;
- A requirement that restrooms with adult changing tables be marked with signage at or near their entrances;
- A requirement that the building official reviewing plans that would normally be required to include a restroom with an adult changing table grant an exemption from the requirement if the building official determines that any of the following apply:
  - Installation of the table would be infeasible;
  - Installation of the table would result in failure to comply with federal accessibility standards;
  - Installation of the table would threaten or destroy a historic building’s historic significance;
  - The public does not frequent the building in question.<sup>2</sup>

### **Income tax credit for installation**

The bill authorizes an income tax credit for a taxpayer that installs an adult changing table in a place of business. The credit equals the table’s installation costs, up to \$250. The credit may be claimed for the installation of only one adult changing for each place of business. The credit is nonrefundable, and any unclaimed balance that exceeds the taxpayer’s liability

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<sup>2</sup> R.C. 3781.109(B) and (C) and Section 3 and Ohio Administrative Code (O.A.C.) 4101:1-3-01, Section 303.

may not be carried forward and claimed in future taxable years.<sup>3</sup> The credit is available for installations occurring in taxable years ending on or after the bill's effective date.<sup>4</sup>

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## COMMENT

The bill mandates that the rules for adult changing tables apply to construction or major renovations that occur on or after the effective date for the amendments to R.C. 3781.109. That effective date is 90 days after the effective date for the bill itself. Those amendments, however, also contain the requirement that the Board of Building Standards adopt the rules in question. As a result, the mandate on the Board of Building Standards to adopt rules will not have legal effect until the same day that the new rules are supposed to take effect. An amendment is suggested, such that the Board of Building Standards will be required to adopt the bill's contemplated rules before those rules are intended to go into effect.

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## HISTORY

Action	Date
Introduced	12-02-19

S0249-I-133/ts

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<sup>3</sup> R.C. 5747.79 and 5747.98.

<sup>4</sup> Section 3.