

## **Ohio Legislative Service Commission**

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Office of Research and Drafting

Legislative Budget Office

## **Synopsis of Conference Committee Amendments**

(This synopsis does not address amendments that may have been adopted on the House or Senate Floor.)

#### H.B. 315 of the 135<sup>th</sup> General Assembly

#### **Committee of Conference**

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The Conference Committee on H.B. 315 recommends the bill as passed by the Senate with the following changes:

## **Elections officials' public information**

(R.C. 149.43)

Removes a provision that would have specified that certain election officials are designated public service workers under the Public Records Law, thereby prohibiting residential and familial information from disclosure.

#### Definition of antisemitism in certain investigations, training materials, and proceedings

(R.C. 124.92 (removed), 4112.01 (removed), and 4112.20 (removed))

Removes the following requirements from the Senate-passed version of the bill:

- A requirement that a state agency apply the International Holocaust Remembrance Alliance's (IHRA) May 26, 2016, working definition of antisemitism when reviewing, investigating, or deciding whether there has been a violation of any relevant policy, law, or regulation, prohibiting discrimination based on anti-Semitic intent.
- A requirement that anti-discrimination and anti-bias training for state agency employees use the IHRA working definition of antisemitism as an educational tool to familiarize staff and officials with antisemitism.

## **Zoning funding**

(Section 6)

Restores an As Introduced provision to provide funds to the Department of Development for grants to townships seeking to modernize regulations and processes tied to zoning efforts.

## Township tax increment financing district

(R.C. 5709.73)

Authorizes townships to extend a tax increment financing district. Under the amendment, the extension must be for a period not to exceed 15 years and must not increase the percentage of the value of improvements exempted from taxation.

## State or local law enforcement agency video public records

(R.C. 149.43)

Authorizes a state or local law enforcement agency to include in its public records policy the requirement that a requester pay the estimated actual cost before beginning the process of preparing a video record for inspection or production.

Specifies that the state or local law enforcement agency may charge the actual cost, not to exceed \$75 per hour of video produced, nor \$750 total.

## Village mayors; exemptions for public contracts

#### (R.C. 2921.42)

Exempts village mayors from the prohibition on having an unlawful interest in a public contract under the following circumstances:

- The mayor has no role in approving or voting for the contract, or engaging members of the village legislative authority to do so;
- The treatment accorded the village is either preferential to or the same as that accorded other customers or clients in similar transactions;
- The entire transaction is conducted with full knowledge by the village legislative authority or other contracting authority.

(Under current law, village mayors need to meet the above conditions, as well as two others: the public contract is for necessary supplies or services, and the supplies or services are unobtainable elsewhere for the same or lower cost, or are part of a continuing course of dealing. These provisions would still apply to other public officials under continuing law.)

## **CAUV: land subject to state conservation easements**

(R.C. 5713.30, 5713.31, and 5731.34; Section 13)

Allows farmland to continue to be valued at its current agricultural use value (CAUV) for property tax purposes if (a) the land becomes subject to a conservation project funded by the H2Ohio program or (b) the land is or was, within the last two years, subject to such a project and is now subject to a conservation easement held by the state or another party in connection with the H2Ohio program.

Under current law, land used for conservation qualifies for the CAUV program only if (a) the land is enrolled in a federal conservation program or (b) the conservation land constitutes 25% or less of the farm's total area.

Applies to tax year 2023 and thereafter. Property owners whose land did not qualify for CAUV for tax year 2023 or 2024, but would have under the bill, can apply to the county auditor for a refund of any taxes overpaid or CAUV recoupment charges levied with respect to that land.

## Municipal corporation forestry assessments

(R.C. 727.011)

Allows a municipal corporation, by ordinance, to provide 501(c)(3) nonprofit entities with an exemption from special assessments assessed for the purpose of managing shade trees in public rights of way and along the streets of the municipal corporation.

# Clarifying municipal corporation public way regulation costs as regulatory assets

#### (R.C. 4939.07)

Clarifies, for purposes of authorizing regulatory assets related to the use or occupancy of a municipal public way, costs incurred by a public utility as a result of municipal corporation regulation (instead of local regulation as in current law) of its use or occupancy.

## Dolly Parton's Imagination Library Advisory Board

#### (R.C. 5180.40)

Establishes the Dolly Parton's Imagination Library of Ohio Advisory Board, which consists of 12 members, as follows:

- Nine voting members appointed by the Governor;
- One voting member appointed by the Senate President;
- One voting member appointed by the Speaker of the House of Representatives;
- The Director of Children and Youth, or designee as an *ex officio*, nonvoting member.

## Sales tax exemption: sports facilities

(R.C. 5739.02 and 5739.03; Section 15)

Expands a sales tax exemption for building and construction materials incorporated into the original construction of a professional sports facility to apply to any subsequent construction and to include other tangible personal property incorporated into its construction.

Authorizes the owner of a professional sports team and lessee of a county-owned sports facility to apply directly for a sales tax exemption for tangible personal property or construction and building materials purchased for use in renovating or improving the facility. Current law requires the county to apply for the sales tax exemption.

## **Compensation for intercollegiate student-athletes**

(R.C. 3376.01, 3376.02, 3376.03, 3376.04, 3376.05, repealed, 3376.06, 3376.07, 3376.08, 3376.09, 3376.10, 3376.11 (renumbered from R.C. 3345.56), 3376.12, and 3376.13)

Authorizes an institution of higher education (a state institution of higher education or a private college) to compensate a student-athlete for use of the student-athlete's name, image, or likeness (NIL).

Specifies that a student-athlete is not an employee because the institution compensates the student-athlete for use of the student-athlete's NIL.

Prohibits a student-athlete from using specified property belonging to an institution to further opportunities for the student-athlete to earn NIL compensation unless authorized by the institution.

Authorizes an institution to provide money, resources, or other benefits to an institutional marketing associate or third-party entity to incentivize it to facilitate opportunities for student-athletes to earn NIL compensation.

Prohibits an institution, athletic association, conference, or other group or organization with authority over intercollegiate athletics from taking specified actions regarding a studentathlete for obtaining representation from an athlete agent or attorney or for earning NIL or any other athletics-related compensation.

Makes any contract or proposed contract providing a student-athlete with NIL compensation that is disclosed to an institution as required under continuing law confidential and not a public record for purposes of the Public Records Law.

Authorizes student-athletes, institutions, institutional marketing associates, and thirdparty entities to sue for violations of the amendment and provides immunity to employees of institutions, associates, and entities for damages resulting from a student-athlete's inability to earn NIL compensation.

Prohibits a student-athlete under age 18 from entering into a contract that provides the student-athlete with NIL compensation unless the contract includes the written consent of the student-athlete's parent, guardian, or custodian.

Specifies that nothing in the amendment does either of the following:

- Requires an institution or athletic authority to enable opportunities for a student-athlete to earn compensation related to the student-athlete's position on an intercollegiate athletics team's roster;
- Grants to a student-athlete rights to an institution's or athletic authority's intellectual property to further the student-athlete's opportunities to earn compensation related to the student-athlete's position on an intercollegiate athletics team's roster.

## **Ohio Notary Law**

(R.C. 147.01, 147.011, 147.03, 147.032, 147.051, 147.07, 147.08, 147.13, repealed, 147.14, repealed, 147.141, 147.371, 147.49, 147.50, 147.51, 147.52, 147.53, 147.54, repealed/reenacted, 147.541, 147.542, 147.591, 147.60, and 147.99)

Requires a notary to take the oath of office in person.

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Eliminates the requirement that the Secretary of State (SOS) hold an administrative hearing disciplining a notary for violating the Notary Law.

Allows the SOS to revoke a notary public's commission for any act or omission that demonstrates a lack of honesty, integrity, competence, or reliability as well as refusing to cooperate with an investigation of an alleged violation.

Prohibits a notary public whose commission has been revoked by the SOS from reappointment.

Revises the required information to be included in the notary database maintained by the SOS.

Authorizes online notaries to charge a \$10 technology fee per online notarization session for use of an online identity verification process and increases the maximum fee for online notarization from \$25 to \$30.

Clarifies the certification required by persons making an acknowledgment to account for those made before non-notaries that are authorized to perform notarial acts (such as judges).

Specifies the form of an oath or affirmation given by a notary to a person signing a jurat.

Establishes acceptable forms of a notarial certificate used by a non-notary whose authority is recognized in Ohio.

Requires notaries seeking a duplicate commission or amending an existing commission to file an electronic form, as opposed to a paper form.

Imposes new requirements for verifying the identity of persons making an acknowledgment or a jurat.

Expands the list of county government officials that are required to accept electronically notarized documents to include clerks of courts of record and deputy registrars.

Specifies that a notary commission is not an occupational or professional license for the purposes of the state's occupational regulation laws.

## Limited liability companies

(R.C. 111.16 and 1706.712)

Allows the Secretary of State to charge a \$50 filing fee for a limited liability company (LLC) statement of authority, an amendment or cancellation of a statement of authority, or a denial of a statement of authority.

Eliminates the \$50 filing fee for certificates of correction concerning the registration or assumed name of a foreign LLC.

Requires a certificate of merger to include the name and mailing address of the person or entity that will provide a copy of the merger agreement to shareholders, partners, or equity holders of a constituent entity.

## **Cost-sharing restrictions**

(R.C. 3902.63)

Prohibits a health benefit plan from imposing cost sharing for occupational therapy, physical therapy, or chiropractic services that is greater than the cost sharing for an office visit to a primary care physician or osteopath physician.

Requires a health plan issuer to clearly state on its website and on all relevant literature that coverage for occupational therapy, physical therapy, and chiropractic services is available along with any limitations.

Makes a violation of the bill's provisions an unfair and deceptive practice in the business of insurance.

## Madeline's Law – health insurance coverage of hearing aids and related services

(R.C. 3902.64; Section 14)

Requires health plan issuers to cover hearing aids and related services for persons 21 years of age and younger.

Names the requirement "Madeline's Law."

## **Residential facilities for foster children**

(R.C. 109.57, 109.572, 2151.46, 2151.461, 2151.462, 2151.463, 2151.464, 2151.465, 2151.466, 2151.467, 2151.468, 2151.469, 2151.4610, 5103.0310, 5103.0329, 5103.05, 5103.052, 5103.053, 5103.054, 5103.055, 5103.056, 5103.057, 5103.058, 5103.0510, and 5103.0512; Sections 16 and 17)

Enacts several provisions that generally apply to residential facilities for foster children that are operated by public children services agencies (PCSAs), private child placing agencies (PCPAs), private noncustodial agencies, or superintendents of county or district children's homes for the placement of foster children and the children who are under the care and supervision of these facilities.

#### Notifications re: medical care and law enforcement interactions

- Requires all of the following, if a child under a residential facility's care and supervision presents to an emergency department or is admitted to a hospital for an injury or mental health crisis:
  - For the emergency department or hospital to communicate with the PCSA or PCPA with custody of the child about the visit and to notify the PCSA or PCPA of the child's discharge;
  - □ For the PCSA or PCPA to respond to the emergency department or hospital's communication regarding the child within four hours after initial contact;

- □ For the emergency department or hospital to report the visit to the Ohio Resilience Through Integrated Systems and Excellence (OhioRISE) Program, if the child is participating in the program, and the Department of Children and Youth (DCY).
- Requires a law enforcement officer who has an investigative interaction with a child who is under the care and supervision of a residential facility to notify the facility operator and the PCSA or PCPA with custody of the child of the interaction, regardless of whether a police report is generated.
- Requires, if a child has an interaction with a law enforcement officer that results in the generation of a police report, a residential facility providing care and supervision to the child to report the interaction and provide a copy of the police report to DCY.
- Requires DCY to adopt rules to establish all of the following:
  - □ A standardized procedure under which an emergency department or hospital or law enforcement officer provides notifications as specified above;
  - □ Timeframes for an emergency department, hospital, or residential facility to provide reports to DCY as specified above;
  - □ Standards for DCY to track the reports it receives from an emergency department, hospital, or residential facility.

#### 24-hour emergency on-call procedure

Requires a PCSA or PCPA and a residential facility operator to establish a 24-hour emergency on-call procedure to respond to contact from emergency departments, hospitals, law enforcement officers, and first responders regarding emergencies involving a child in the agency's custody or under the care and supervision of the facility, respectively.

#### Monthly PCSA and PCPA visits

 Requires a PCSA or PCPA with custody of a child who is in a residential facility's care and supervision to conduct a monthly in-person visit to the facility to determine the child's well-being, and to report concerns about the child to DCY in accordance with rules that DCY must adopt.

#### Mandatory review of child's placement

- Requires a PCSA or PCPA to conduct a mandatory review of a child's placement, which must include a determination of whether the residential facility is an appropriate setting and is providing a satisfactory level of care for the child, if any of the following occur:
  - □ The child presents to an emergency department or is admitted to a hospital for an injury or mental health crisis;
  - □ A police report is generated with regard to the child;
  - During a monthly visit, the agency has determined that a review is necessary pursuant to DCY rules.

 Requires DCY to adopt rules to establish guidelines for reviewing a child's placement, including review criteria, circumstances that would require a change in the child's placement, and a timeline for conducting the review and taking appropriate action.

#### Services from community organizations

 Requires a residential facility operator to notify a PCSA or PCPA with custody of a child of any service that a community organization provides or seeks to provide to a child under a facility's care and supervision and a PCSA or PCPA to provide prior approval of such services.

#### **Delinquent children**

- Requires a PCSA or PCPA to inform a residential facility operator of any charges for which a child placed in the facility was adjudicated a delinquent child either before placement or within 96 hours after the child's placement as a result of an emergency placement or a change in the child's case plan.
- Establishes the Study Committee to Evaluate the Placement of Delinquent Children in Residential Facilities to evaluate, make recommendations, and issue a report to the Governor and General Assembly regarding the placement in residential facilities of children who are alleged to be or have been adjudicated delinquent children.

#### **Residential facility certification**

- Requires a residential facility operator to demonstrate in its application for a certificate that the proposed facility meets all applicable local planning and zoning requirements, and for the facility to maintain compliance to remain in good standing.
- Requires a residential facility operator to provide the following to the board of township trustees or the legislative authority of the municipal corporation where the facility will be located:
  - □ Before the facility begins operations, notice that the facility will be in operation;
  - □ Written notice of the facility location and contact information and copies of the facility's procedures for emergencies and disasters, medical emergency plan, and community engagement plan.
- Establishes a procedure for a county, township, or municipal corporation to revoke a conditional use permit for a residential facility if: (1) the facility operator fails to comply with permit requirements or (2) the facility operator has failed to fulfill the requirements of a corrective action plan that DCY issued for a finding of noncompliance.
- Requires DCY to conduct a site visit of a residential facility at least annually to ensure certification compliance.
- Requires DCY to adopt rules to establish criteria for more than one site visit per year upon surpassing a threshold, to be determined by the Director, of the following reports that DCY receives regarding a residential facility:

- □ When a child under a facility's care and supervision presents to the emergency department or is admitted to a hospital for an injury or mental health crisis;
- □ When a child under a facility's care and supervision has an interaction with a law enforcement officer that results in the generation of a police report;
- When concerns about a child arise out of the required monthly visit by a PCSA or PCPA to determine the well-being of a child;
- When a resident of a community in which a facility is located communicates concerns and complaints related to the facility.
- Requires, if DCY determines that a residential facility has violated a requirement for certification and issues a corrective action plan for the facility to remedy the violation, the operator of the facility to provide documentary evidence of the correction.

#### **Criminal records check requirements**

- Requires the appointing or hiring officer of a residential facility to request the Superintendent of the Bureau of Criminal Identification and Investigation to conduct a criminal records check for any person who is under final consideration for appointment or employment in the residential facility.
- Requires the Director of DCY to seek a federal waiver for the conditional appointment or employment of a person in a residential facility while a criminal records check is pending.
- Establishes provisions regarding the conditional appointment or employment of a person in a residential facility, including a restriction on direct contact with or access to children during the period of conditional appointment or employment and conditions for termination.
- Requires DCY, to the extent permitted under federal law, to adopt rules to implement the bill's criminal records check requirements, including conditional appointment or employment terms.

#### DCY review and reporting requirements

- Requires DCY to adopt rules to divide the state into regions, determine an ideal number of residential facilities in each region, and establish incentives to attract residential facilities to regions that are below the ideal number of facilities.
- Requires DCY to adopt rules to establish a procedure for an individual to communicate concerns, complaints, or other pertinent information to DCY regarding a residential facility in the individual's community.
- Requires DCY to annually survey the staff of all residential facilities and of PCSAs and PCPAs working with children under the care and supervision of residential facilities regarding the status of these children.
- Requires DCY to do the following annually:
  - □ Review the results of the above staff survey;

- Review all reports that DCY receives regarding emergency department and hospital visits, interactions with law enforcement resulting in the generation of a police report, concerns arising out of a monthly PCSA or PCPA visit, and complaints or concerns from a resident of a community in which a residential facility related to the facility.
- Review the Ohio Administrative Code to determine whether the training requirements are adequately responsive to the needs of residential facilities in the state, based on the above review, and adopt or modify rules accordingly.

## Educational stability of foster children

(R.C. 3301.95, 3313.6414, and 5103.0513)

- Requires the Department of Education and Workforce (DEW) to provide all school districts with best practices to help ensure the educational stability of students who are in a PCSA or PCPA's custody.
- Requires the school district in which a foster child is enrolled after being placed in a residential facility to assess the needs of the child for appropriate services and interventions and to use the results to make recommendations regarding the child.
- Requires DCY and DEW to create a standard form for PCSAs and PCPAs to convey information necessary to support the education of children in their custody.
- Requires a PCSA or PCPA to convey the information on the form to the foster care liaison in the student's new school district.

## **Peace officer training**

(R.C. 109.7411 and 109.71)

 Requires the Attorney General, in consultation with the Ohio Peace Officer Training Commission, to adopt rules governing the training of peace officers in identifying and interacting with at-risk youth.

#### Designation

(R.C. 5.61)

Designates August 24 "Ukraine Independence Day" in recognition of that day in 1991 when the parliament of Ukraine, the Verkhovna Rada, formally declared an independent, sovereign, and democratic Ukrainian state.

## State identification cards for inmates

(R.C. 4507.50, 4507.51, 4507.52, 5120.59, 5139.511 and 5145.1611)

Requires the Department of Rehabilitation and Correction (DRC) and the Department of Youth Services (DYS) to make available and submit completed applications for state identification cards or temporary identification cards ("ID card"), on behalf of an individual in their custody.

- Requires DRC and DYS to initiate the application process within the nine months prior to an individual's release if the individual is serving a sentence more than one year, or within a reasonable time if the individual is serving a sentence less than one year.
- Authorizes the Registrar of Motor Vehicles to create a process by which DRC and DYS may submit the applications described above.
- Eliminates the current law identification cards issued by DRC and DYS that are used by individuals to obtain an ID card issued by the Bureau of Motor Vehicles (BMV).
- Specifies that the ID cards issued by the BMV to residents in the custody of DRC or DYS are free.
- Delays the administrative implementation of the ID card requirements by 18 months.
- Requires DRC, if resources or third-party assistance is available, to provide every inmate released from prison that committed a felony offense, who intends to live in Ohio, with documentation to assist the inmate in obtaining post-release employment, creating a resume, and conducting a practice job interview.
- Exempts certain inmates from being required to complete resumes or practice job interviews prior to release from incarceration, including those who decline to participate.

#### "St. Vincent-St. Mary High School" license plate

(R.C. 4501.21 and 4503.888)

Creates the "St. Vincent-St. Mary High School" specialty license plate.

#### "Dolly Parton's Imagination Library" license plate

(R.C. 4501.21 and 4503.541)

Creates the "Dolly Parton's Imagination Library" specialty license plate, with the \$25 contributions going to Dolly Parton's Imagination Library of Ohio.

## Medical free speech and opinions

(R.C. 3792.07)

Prohibits a health-related licensing board, the Ohio Department of Health, the State Board of Pharmacy, or other state board or agency responsible for the licensure and regulation of health care professionals from infringing on medical free speech.

Also prohibits such a board, department, or agency from pursuing, or threatening to pursue, an administrative or disciplinary action against a prescriber, pharmacist, or other licensed health professional or hospital or inpatient facility for publicly or privately expressing a medical opinion that does not align with the opinions of the board or agency, a local board of health, or the Ohio Department of Health.

## World Health Organization

(R.C. 3792.07)

Specifies that the World Health Organization lacks jurisdiction in Ohio. Also prohibits a political subdivision, public official, or state agency from enforcing or using any state funding to implement or incentivize any health policy guideline, mandate, recommendation, or rule issued by the World Health Organization, in particular, one that prohibits prescribing or dispensing a drug, including an off-label drug.

## Denial of fluids and nutrition

(R.C. 3792.07)

Prohibits a hospital or inpatient facility patient from being denied sufficient means of fluids or nutrition, unless either of the following applies:

- 1. That wish is clearly stated by the patient or patient's personal representative or documented in the patient's advance directive;
- 2. The denial is necessary for a medical procedure, including a diagnostic or surgical procedure. In the case of a medical procedure, requires the denial to be for the shortest amount of time medically possible and with the informed consent of the patient or patient's personal representative.

In the case of a medical procedure, requires the denial to be for the shortest amount of time medically possible and with the informed consent of the patient or patient's personal representative.

## **Electronic license applications**

(R.C. 4743.06)

Requires a state department, agency, or office that issues a license or another authorization to a person to practice a trade or profession to require applicants to apply through an electronic licensing system.

Permits a department, agency, or office to adopt a policy allowing an applicant to apply for a license or another authorization using a paper application.

## Direct transfers of tax-foreclosed, abandoned land

(R.C. 323.78 and 5721.20)

Requires that, when a political subdivision or land bank acquires abandoned land subject to a tax foreclosure proceeding before it is offered for sale, the subdivision or land bank must do the following:

- Sell the property either at a public auction or through the public solicitation of bids;
- Keep a record of the property's previous tax delinquency, foreclosure costs, and the costs incurred by the subdivision or land bank while holding the property. The record must be kept for three years and is considered a public record.
- If the sale price exceeds those total costs, forward the excess proceeds to the county treasurer where the property is located, who will notify the owner. The county will hold the proceeds for three years in the same manner as other excess proceeds from tax

foreclosure sales. If the proceeds remain unclaimed after three years, the funds revert to either the county or the land bank, if one operates in the county.

## **County engineers**

(R.C. 315.251, 319.203, 325.14 and 305.021)

Permits a board of county commissioners, when the office of county engineer is vacant, to contract with another county's county engineer to perform the duties of county engineer in that county, and gives the county engineer supplemental compensation for doing so.

Prohibits a county engineer from engaging in the private practice of engineering or surveying in a county in which the person is the county engineer or acting county engineer.

Eliminates the compensation schedule applicable to county engineers with a private practice, and instead subjects all country engineers to the compensation schedule currently applicable to county engineers without a private practice.

## Governmental entity public way fees

(R.C. 4905.301)

Permits a public utility subject to Public Utilities Commission (PUCO) jurisdiction to file an application with PUCO for the accounting authority to classify a cost as a regulatory asset subject to recovery, if the cost is directly incurred by the utility on or after the effective date of this section due to a governmental entity (a state agency or political subdivision that is not a municipal corporation) regulation of the utility's occupancy or use of a right of way (land designated for public use that is owned or controlled by a governmental entity and is not a private easement, and includes a municipal corporation public way).

Requires PUCO to authorize such accounting authority as may be reasonably necessary to classify the cost as a regulatory asset.

Requires PUCO to establish a charge and collection mechanism permitting the utility's full recovery of a regulatory asset described above if the cost is determined to be not practical or if deferred recovery would impose a hardship on the utility or its customers.

Exempts cost recovery authorized as a regulatory asset as described above from any provision of law or agreement establishing price caps, rate freezes, or rate increase moratoria.

Requires PUCO to process applications for classifying the above costs as regulatory assets in the same manner as applications for the recovery of certain municipal public way fees and for authorization of accounting authority to classify certain municipal public way fees as regulatory assets.

# Clarifying municipal corporation public way regulation costs as regulatory assets

(R.C. 4939.07)

Clarifies, for purposes of authorizing regulatory assets related to the use or occupancy of a municipal public way, costs incurred by a public utility as a result of municipal corporation regulation (instead of local regulation as in current law) of its use or occupancy.

## Disclosures relating to anti-discrimination laws in residential real estate sales

(R.C. 121.95, 121.953, 4735.80, and 4735.181)

Requires the Superintendent of Real Estate to adopt rules to require a real estate broker or salesperson to provide the seller, prior to listing or marketing the home, a disclosure of all laws that relate to anti-discrimination in the home-buying process and the penalties for any violation violating those laws.

Prohibits the real estate broker or salesperson from marketing or showing a seller's home before providing the disclosure form to the seller and receiving a signed copy from the seller.

Names the portion of the bill enacting the disclosure requirement the Homebuyer Protection Act.

## Ohio Opportunity Zone investment tax credit

(R.C. 122.84, 5725.38, 5725.98, 5726.61, 5726.98, 5729.21, 5729.98, 5747.86, and 5747.98; Section 18)

Allows the tax credit for investments in Ohio opportunity zones to be claimed against the financial institutions tax, insurance companies tax, and the foreign insurance companies tax. Under current law, the credit can only be claimed against the income tax. Applies to applications filed 90 days after the bill's 90-day effective date.

## **Steam-producing facilities**

(R.C. 4928.01)

Includes a facility that produces and uses steam, or transfers it, from recovered waste heat from a manufacturing process to another manufacturing process or to generate electricity as a "waste energy recovery system" for purposes of the renewable energy resource portfolio standards, renewable energy credits, advanced energy program, and energy efficiency program under the Competitive Retail Electric Service Law.

## **Community action agencies**

(R.C. 121.22, 122.66, and 122.70)

Exempts a nonprofit agency or organization, which has been designated as a community action agency by the Community Services Division of the Department of Development, from the requirements of Ohio Open Meetings Law and specifies that the agency is not a state agency or public office.

Requires a nonprofit agency or organization designated as a community action agency to be incorporated under Ohio's nonprofit incorporation laws.

Requires that the written operating procedures of a community action agency specify: (1) the methods by which the board may conduct meetings using virtual electronic technology, and (2) that the board may provide notice of its meetings by any means deemed appropriate to the board.

## Excess funds in property foreclosure sales

(R.C. 2329.01, 2329.44, and 5721.20)

Requires that for all property foreclosure sales, including tax sales, the officer that makes the sale must deliver the excess funds to the clerk of court not later than 45 days after the confirmation of sale.

Authorizes the clerk in certain circumstances to send notification of excess funds by posting the notice to the judgment debtor on the clerk's website, sending a text message to the judgment debtor, or posting the notice in a conspicuous place in the court where the foreclosure action commenced.

Increases the timeline in tax foreclosure sales of when the clerk must give the excess funds to the county treasurer to hold for the owner from 60 days, to 90 days from the day the final notice is provided.

Requires the clerk of court in tax foreclosure sales to follow the same notice requirements relating to excess funds as required under other foreclosure sales.

## Clerks of the courts of common pleas and municipal courts

(R.C. 1901.31, 2303.12, and 2303.26)

Requires elected clerks of the common pleas court or municipal court to determine the best means and methods for storing, maintaining, and retrieving all papers delivered to the clerk in compliance with Rule 26 of the Rules of Superintendence for the Courts of Ohio, whether delivered in writing or in electronic form, and implementing the means and methods for storage, maintenance, and retrieval.

Clarifies that a clerk of a common pleas court appointed in a charter county performs duties pursuant to the county charter.

Removes provisions granting municipal court clerks other powers and duties as prescribed by the court.

## Network delivery service taxation

(R.C. 5739.01, 5741.01, and 5741.072)

Allows a company that coordinates delivery of goods between customers and local businesses to obtain a waiver from the requirement that it collect and remit sales or use tax on the goods as if it was the seller.

LSC

Subjects the delivery charges of a company that has obtained a waiver to sales or use tax, thus requiring such a company to collect and remit tax on its delivery services but not the cost of goods delivered.

#### **Commercial activity tax situsing: motor vehicle receipts**

(R.C. 5751.033; Section 22)

For commercial activity tax purposes, situses in Ohio receipts from the sale or lease of a motor vehicle by a motor vehicle dealer only if a certificate of title with an Ohio address is issued for that vehicle.

Applies retrospectively and prospectively to all tax periods.

## County creation of additional port authority

(R.C. 4582.30)

Regarding the current prohibition against a political subdivision being included in more than one port authority, creates a new exemption that allows a county that is included in an existing port authority to create a new port authority that encompasses only the territorial jurisdiction of that county, provided both of the following apply:

- 1. The existing port authority has an area of jurisdiction that includes more than one county; and
- 2. The county creating the port authority within its jurisdiction has a population of 100,000 or less.

CSHB0315PS-135/ts