

**Executive**

**As Passed by the House**

**As Passed by the Senate**

**As Enacted**

**DEVCD5 TourismOhio Advisory Board**

**R.C. 122.071**

Authorizes the Chief Investment Officer (CIO) of JobsOhio to designate an individual to serve on the CIO's behalf on the TourismOhio Advisory Board. (Currently, the CIO serves on the board along with nine members appointed by the Governor representing various tourism-related industries.)

**Fiscal effect: None.**

**R.C. 122.071**

Same as the Executive.

**Fiscal effect: Same as the Executive.**

**R.C. 122.071**

Same as the Executive.

**Fiscal effect: Same as the Executive.**

**R.C. 122.071**

Same as the Executive.

**Fiscal effect: Same as the Executive.**

**DEVCD3 Duties of the Office of Small Business**

**R.C. 122.08, 122.081**

Renames the Office of Small Business within DSA the Office of Small Business and Entrepreneurship (OSBE).

Requires OSBE to provide information regarding the resources available on the OhioMeansJobs website and at the OhioMeansJobs one-stop centers.

Eliminates requirements under current law that the Office receive, compile, and analyze a list of complaints from small businesses concerning government activity and annually report on the number of rules affecting small

**R.C. 122.08, 122.081**

Same as the Executive.

Same as the Executive.

No provision.

**R.C. 122.08, 122.081**

Same as the Executive.

Same as the Executive.

No provision.

**R.C. 122.08, 122.081**

Same as the Executive.

Same as the Executive.

No provision.

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As Passed by the House

As Passed by the Senate

As Enacted

business created by state agencies.

Fiscal effect: Minimal.

Fiscal effect: Same as the Executive.

Fiscal effect: Same as the Executive.

Fiscal effect: Same as the Executive.

**DEVCD46 \*\*VETOED\*\* Thomas Alva Edison Grant Program changes**

	<b>R.C. 122.33, 122.01</b>		<b>R.C. 122.33, 122.01</b>
No provision.	[***VETOED: (1) Permits DSA to waive the matching fund requirement for a project to receive a grant under the program if the project will enable Ohio companies to access new technology applications.***]	No provision.	(1) Same as the House.
No provision.	[***VETOED: (2) Defines "new technology applications" as the provision of existing technology proven in at least one commercial environment to companies that have neither (1) used the technology, nor (2) used the technology for the purpose it was originally created.***]	No provision.	(2) Same as the House.
No provision.	[***VETOED: (3) Defines "Ohio companies" as companies that either (1) have a principal place of business in the state, or (2) propose to be engaged in research and development, manufacturing, or the provisioning of products or services in the state.***]	No provision.	(3) Same as the House.
No provision.	[***VETOED: (4) Defines "Edison Center Network" as the six cooperative, industry-connected, nonprofit organizations that have met the following three criteria: (1) historically received funding under the	No provision.	(4) Same as the House.

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program, (2) existed for at least 15 years, and (3) are experienced in delivering technical and networking services to Ohio manufacturers.\*\*\*)

**Fiscal effect: Funding under the program is typically contained under GRF appropriation item 195453, Technology Programs and Grants. The bill allows up to \$10.5 million per year to be used for the program (see DEVCD10).**

**Fiscal effect: Same as the House.**

**DEVCD48 Annual report due date for the Ohio Aerospace and Aviation Technology Committee**

No provision.

No provision.

**R.C. 122.98**

Changes the due date by which the Ohio Aerospace and Aviation Technology Committee must submit an annual report, from July 1 of each year to December 31 of each year. (In continuing law, the committee is made up of six members of the General Assembly and 15 other members appointed by the six legislative members, except one of the 15 members is appointed by the Governor.)

**Fiscal effect: None apparent.**

**R.C. 122.98**

Same as the Senate.

**Fiscal effect: Same as the Senate.**

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As Passed by the House

As Passed by the Senate

As Enacted

DEVCD2 Tax credit fee revenue to Tax Incentive Operating Fund

R.C. 122.174, 122.17, 122.171,  
122.175, 122.85, 122.86,  
3735.672, 5709.68, 5725.33

R.C. 122.174, 122.17, 122.171,  
122.175, 122.85, 122.86,  
3735.672, 5709.68, 5725.33

R.C. 122.174, 122.17, 122.171,  
122.175, 122.85, 122.86,  
3735.672, 5709.68, 5725.33

R.C. 122.174, 122.17, 122.171,  
122.175, 122.85, 122.86,  
3735.672, 5709.68, 5725.33

Creates the Tax Incentives Operating Fund, consolidating tax credit application fee revenue received into various funds under current law, including (1) the Business Assistance Fund, (2) the Ohio New Markets Tax Credit Operating Fund, and (3) the Invest Ohio Support Fund.

Same as the Executive.

Same as the Executive.

Same as the Executive.

**Fiscal effect: Practically, the various tax credit fees will continue to support the Business Services Division as under current law. Technically, the provision consolidates the tax credit fees into the newly named Tax Incentives Operating Fund (Fund 5JR0), resulting in increased annual revenue to the fund, with offsetting costs to pay administrative expenses involved with the additional tax credit programs which the fund will cover.**

**Fiscal effect: Same as the Executive.**

**Fiscal effect: Same as the Executive.**

**Fiscal effect: Same as the Executive.**

## Executive

## As Passed by the House

## As Passed by the Senate

## As Enacted

## DEVCD41 Lakes in Economic Distress Revolving Loan Program

No provision.	<p><b>R.C. 122.641</b></p> <p>Relaxes an existing criterion used to determine eligibility for the Lakes in Economic Distress Loan Program by requiring a loan applicant to have incurred a year-to-year reduction in gross revenue of 10%, instead of 40% as under current administrative guidelines, as measured between 2014 and 2015, 2015 and 2016, or 2014 and 2016. States that any materials a loan applicant submits are confidential and not a public record.</p> <p><b>Fiscal effect: Potential increase in program activity, since the bill also reappropriates funding for the program from FY 2017 to FY 2018 (see DEVCD47).</b></p>	<p><b>R.C. 122.641</b></p> <p>Same as the House.</p> <p><b>Fiscal effect: Same as the House.</b></p>	<p><b>R.C. 122.641</b></p> <p>Same as the House.</p> <p><b>Fiscal effect: Same as the House.</b></p>
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## DEVCD39 Definition of microbusiness

No provision.	<p><b>R.C. 166.50</b></p> <p>Defines a "microbusiness" in statute as an independently owned and operated for-profit business entity, including affiliates, that has fewer than 20 full-time employees or full-time equivalent (FTE) employees and is located in Ohio.</p>	<p><b>R.C. 166.50</b></p> <p>Same as the House.</p>	<p><b>R.C. 166.50</b></p> <p>Same as the House.</p>
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Executive	As Passed by the House	As Passed by the Senate	As Enacted
	Fiscal effect: None.	Fiscal effect: Same as the House.	Fiscal effect: Same as the House.
<b>DEVCD40 Housing Trust Fund changes</b>			
	<b>R.C. 174.02, 319.63, 174.09 (repealed)</b>		
No provision.	Removes the \$50 million cap on the amount of Housing Trust Fund (HTF) fees collected by county recorders that are deposited each year into the Low- and Moderate-Income Housing Trust Fund (Fund 6460). (Thus, all HTF fees are to be deposited into Fund 6460.)	No provision.	No provision.
No provision.	Eliminates the Housing Trust Reserve Fund into which HTF fees collected in excess of \$50 million would be deposited under current law.	No provision.	No provision.
No provision.	For the four-year period from FY 2018 to FY 2021, requires that, in any of those fiscal years, if the amount in Fund 6460 exceeds \$60 million, then \$6 million from the fund be provided to the Department of Mental Health and Addiction Services to advance housing opportunities for individuals exiting residential opiate addiction treatment who lack affordable, suitable housing.	No provision.	No provision.

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As Passed by the House

As Passed by the Senate

As Enacted

**Fiscal effect:** The bill also increases some county recorder fees that would be deposited into Fund 6460 (see LOCCD18). Thus these provisions would result in an increase in annual revenue into Fund 6460. The current balance of Fund 6460 is \$67.5 million. Additionally, for FY 2018 to FY 2021, there will be potential revenue increase of up to \$6 million per fiscal year for a fund under the budget of the Department of Mental Health and Addiction Services.

**DEVCD4 Extension of the deadline for Community Reinvestment Area designations**

**R.C. 3735.66**

Extends the deadline by which a municipal corporation or county must petition DSA to approve the local government's designation of a Community Reinvestment Area (CRA), from 15 to 60 days after the subdivision's adoption of the designating resolution. (Under continuing law, property in a CRA may be eligible for property tax exemptions on new construction or remodeling projects, but a CRA is not established until DSA determines that a resolution designating a CRA contains valid findings and comports with applicable zoning regulations.)

**Fiscal effect: None.**

**R.C. 3735.66**

Same as the Executive.

**Fiscal effect: Same as the Executive.**

**R.C. 3735.66**

Same as the Executive.

**Fiscal effect: Same as the Executive.**

**R.C. 3735.66**

Same as the Executive.

**Fiscal effect: Same as the Executive.**

**Executive**

**As Passed by the House**

**As Passed by the Senate**

**As Enacted**

**DEVCD6 Coal Research and Development Program**

**Section: 259.20**

Requires GRF appropriation item 195402, Coal Research and Development Program, to be used for the operating expenses of the Community Services Division in support of the Ohio Coal Development Office.

**Section: 259.20**

Same as the Executive.

**Section: 259.20**

Same as the Executive.

**Section: 259.20**

Same as the Executive.

**DEVCD7 Minority Business Development**

**Section: 259.20**

Requires GRF appropriation item 195405, Minority Business Development, to support the activities of the Minority Business Development Division, including providing grants to local nonprofit organizations to support economic development activities that promote minority business development, in conjunction with local organizations funded through GRF appropriation item 195454, Small Business and Export Assistance.

**Section: 259.20**

Same as the Executive.

**Section: 259.20**

Same as the Executive.

**Section: 259.20**

Same as the Executive.



## Executive

## As Passed by the House

## As Passed by the Senate

## As Enacted

**DEVCD8 Business Development Services****Section: 259.20**

Requires GRF appropriation item 195415, Business Development Services, to be used for the operating expenses of the Business Services Division and the regional economic development offices.

**Section: 259.20**

Same as the Executive.

**Section: 259.20**

Same as the Executive.

**Section: 259.20**

Same as the Executive.

**DEVCD9 Redevelopment Assistance****Section: 259.20**

Requires GRF appropriation item 195426, Redevelopment Assistance, to be used to fund the costs of administering energy, redevelopment, and other revitalization programs that DSA may implement, and allows the line item to be used to match federal grant funding.

**Section: 259.20**

Same as the Executive.

**Section: 259.20**

Same as the Executive.

**Section: 259.20**

Same as the Executive.

**DEVCD10 Technology Programs and Grants****Section: 259.20**

Earmarks the following under GRF appropriation item 195453, Technology Programs and Grants:

**Section: 259.20**

Same as the Executive.

**Section: 259.20**

Same as the Executive.

**Section: 259.20**

Same as the Executive.

Executive	As Passed by the House	As Passed by the Senate	As Enacted
(1) Up to \$10 million in each fiscal year for the program pursuant to sections 122.28 to 122.36 of the Revised Code, of which not more than 10% may be used for operating expenses incurred in administering the program; and	(1) Same as the Executive, but increases the earmark to up to \$10.5 million in each fiscal year.	(1) Same as the Executive.	(1) Same as the Executive.
(2) Up to \$547,341 in each fiscal year for operating expenses incurred in administering the Third Frontier Program.	(2) Same as the Executive.	(2) Same as the Executive.	(2) Same as the Executive.
No provision.	No provision.	(3) Exactly \$25,000 in each fiscal year for the Camp Ravenna Joint Military Training Center to help with securing federal funding in promoting the defense of the United States.	(3) Same as the Senate, but increases the earmark to \$75,000 in each fiscal year.
No provision.	No provision.	No provision.	(4) Exactly \$250,000 in each fiscal year to be allocated to the Ohio Military Facilities Commission exclusively to be used to finance or assist in the financing of infrastructure capital improvements at Wright-Patterson Air Force Base in preparation for future federal Base Realignment and Closure (BRAC) Commission actions.

**Executive**

**As Passed by the House**

**As Passed by the Senate**

**As Enacted**

**DEVCD11 Small Business and Export Assistance**

**Section: 259.20**

Allows GRF appropriation item 195454, Small Business and Export Assistance, to be used to provide a range of business assistance, including grants to local organizations to support economic development activities that promote small business development, entrepreneurship, and exports of Ohio's goods and services, in conjunction with local organizations funded through GRF line item 195405, Minority Business Development.

Specifies that the line item also be used to match grants from the U.S. Small Business Administration and other federal agencies.

No provision.

**Section: 259.20**

Same as the Executive.

Same as the Executive.

Earmarks \$250,000 in each fiscal year for Lumos Innovation.

**Section: 259.20**

Same as the Executive.

Same as the Executive.

No provision.

**Section: 259.20**

Same as the Executive.

Same as the Executive.

No provision.

Executive

As Passed by the House

As Passed by the Senate

As Enacted

**DEVCD12 Appalachia Assistance and Appalachian Workforce Assistance**

**Section: 259.20**

(1) Allows GRF appropriation item 195455, Appalachia Assistance, to be used for (A) the administrative costs of planning and liaison activities for the Governor's Office of Appalachia; (B) financial assistance to projects in Ohio's Appalachian counties; (C) support of the four local development districts; (D) payment of dues for the Appalachian Regional Commission; and (E) match of federal funding received from the Appalachian Regional Commission.

(2) Requires that programs funded through the appropriation item be identified and recommended by the local development districts and approved by the Governor's Office of Appalachia.

(3) Requires DSA to conduct compliance and regulatory review of the programs recommended by the local development districts, and allows moneys allocated under the appropriation item to be used to fund projects including, but not limited to, those designated by the local development districts as community investment and rapid response projects.

**Section: 259.20**

(1) Same as the Executive.

(2) Same as the Executive.

(3) Same as the Executive.

**Sections: 259.20, 259.30**

(1) Replaces the Executive provision with provisions specifying both (A) identical language for these activities are to be funded under new Ohio Incumbent Workforce Job Training Fund (Fund 5HR0) appropriation item 195403, Appalachian Workforce Assistance, and (B) GRF appropriation item 195455, Appalachian Workforce Assistance, is to be used in conjunction with appropriation item 195403, Appalachian Workforce Assistance.

(2) Replaces the Executive provision with one that includes identical language but under Fund 5HR0 appropriation item 195403, Appalachian Workforce Assistance.

(3) Replaces the Executive provision with one that includes identical language but under Fund 5HR0 appropriation item 195403, Appalachian Workforce Assistance.

**Sections: 259.20, 259.30**

(1) Same as the Senate.

(2) Same as the Senate.

(3) Same as the Senate.

## Executive

## As Passed by the House

## As Passed by the Senate

## As Enacted

(4) Earmarks the following amounts from the line item to support four local development districts to pay operating costs involved with coordinating with the Governor's Office of Appalachia, in the following amounts in each fiscal year: (A) \$170,000 to Ohio Valley Regional Development Commission, (B) \$170,000 to Ohio Mid-Eastern Government Association, (C) \$170,000 to Buckeye Hills - Hocking Valley Regional Development District, and (D) \$70,000 to Eastgate Regional Council of Governments. Requires the districts receiving this funding to use the funds for the implementation and administration of programs and duties under section 107.21 of the Revised Code.

(4) Same as the Executive.

(4) Replaces the Executive provision with one that includes identical language but under Fund 5HR0 appropriation item 195403, Appalachian Workforce Assistance.

(4) Same as the Senate.

(5) No provision.

(5) Earmarks \$100,000 in each fiscal year for the iBELIEVE Foundation to provide opportunities for Appalachian youth to develop twenty-first century skills, including leadership, communication, and problem-solving for college access and retention.

(5) Replaces the House provision with one that includes identical language but under GRF appropriation item 195501, Appalachian Local Development Districts.

(5) Same as the Senate, but changes the name of appropriation item 195501 to "iBELIEVE" instead of "Appalachian Local Development Districts."

(6) No provision.

(6) No provision.

(6) Requires the Director of Budget and Management to transfer cash from the Economic Development Programs Fund (Fund 5JC0) to Fund 5HR0 in an amount that is necessary to support the FY 2019 appropriation under appropriation item 195403, Appalachian Workforce Assistance.

(6) Same as the Senate.

**Executive**

**As Passed by the House**

**As Passed by the Senate**

**As Enacted**

**DEVCD13 CDBG Operating Match**

**Section: 259.20**

Requires GRF appropriation item 195497, CDBG Operating Match, to be used as matching state funds for federal assistance received from the U. S. Department of Housing and Urban Development according to the requirements of the Community Development Block Grant Program.

**Section: 259.20**

Same as the Executive.

**Section: 259.20**

Same as the Executive.

**Section: 259.20**

Same as the Executive.

**DEVCD14 Ohio-Israel Agricultural Initiative**

**Section: 259.20**

Requires GRF appropriation item 195537, Ohio-Israel Agricultural Initiative, to be used for the Ohio-Israel Agricultural Initiative.

No provision.

**Section: 259.20**

Same as the Executive.

Earmarks \$50,000 in each fiscal year to support the Cleantech component of the Ohio-Israel Agricultural Initiative.

**Section: 259.20**

Same as the Executive.

No provision.

**Section: 259.20**

Same as the Executive.

Same as the House.

Executive

As Passed by the House

As Passed by the Senate

As Enacted

**DEVCD15 General Obligation bond debt service payments**

**Section: 259.20**

(1) Requires GRF appropriation item 195901, Coal Research and Development General Obligation Bond Debt Service, to be used to pay all debt service and related financing costs in FY 2018 and FY 2019 for obligations issued under sections 151.01 and 151.07 of the Revised Code.

(2) Requires GRF appropriation item 195905, Third Frontier Research and Development General Obligation Bond Debt Service, to be used to pay all debt service and related financing costs in FY 2018 and FY 2019 for obligations issued under sections 151.01 and 151.10 of the Revised Code.

(3) Requires GRF appropriation item 195912, Job Ready Site Development General Obligation Bond Debt Service, to be used to pay all debt service and related financing costs in FY 2018 and FY 2019 for obligations issued under sections 151.01 and 151.11 of the Revised Code.

**Section: 259.20**

(1) Same as the Executive.

(2) Same as the Executive.

(3) Same as the Executive.

**Section: 259.20**

(1) Same as the Executive.

(2) Same as the Executive.

(3) Same as the Executive.

**Section: 259.20**

(1) Same as the Executive.

(2) Same as the Executive.

(3) Same as the Executive.

Executive

As Passed by the House

As Passed by the Senate

As Enacted

**DEVCD43 Local Development Projects**

No provision.	<p><b>Section: 259.20</b> Requires GRF appropriation item 195503, Local Development Projects, to be allocated to Cleveland Neighborhood Progress to support the Community Financial Centers Pilot Program.</p>	<p><b>Section: 259.20</b> Same as the House.</p>	<p><b>Section: 259.20</b> Same as the House.</p>
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**DEVCD16 Minority Business Bonding Program**

<p><b>Section: 259.30</b> (1) Permits the Director of Development Services, upon the recommendation of the Minority Development Financing Advisory Board, to pledge up to \$10 million in unclaimed funds in the FY 2018-FY 2019 biennium allocated to the Minority Business Bonding Program.</p>	<p><b>Section: 259.30</b> (1) Same as the Executive.</p>	<p><b>Section: 259.30</b> (1) Same as the Executive.</p>	<p><b>Section: 259.30</b> (1) Same as the Executive.</p>
<p>(2) Permits any transfer of unclaimed funds from the Unclaimed Funds Trust Fund (Fund 5430) to the Minority Bonding Fund (Fund 4490), but specifies that the transfer shall only occur after proceeds of the initial transfer of \$2.7 million authorized by the Controlling Board have been used for that purpose.</p>	<p>(2) Same as the Executive.</p>	<p>(2) Same as the Executive.</p>	<p>(2) Same as the Executive.</p>



**Executive**

**As Passed by the House**

**As Passed by the Senate**

**As Enacted**

(3) Requires that any expenditures made to pay losses arising from the Minority Business Bonding Program be made from Fund 4490 appropriation item 195658, Minority Business Bonding Contingency, and appropriates such amounts.

(3) Same as the Executive.

(3) Same as the Executive.

(3) Same as the Executive.

**DEVCD17 Business Assistance Programs**

**Section: 259.30**

Requires Fund 4510 appropriation item 195649, Business Assistance Programs, to be used to cover the administrative expenses associated with the operation of loan incentives within the Office of Strategic Business Investments.

**Section: 259.30**

Same as the Executive.

**Section: 259.30**

Same as the Executive.

**Section: 259.30**

Same as the Executive.

**DEVCD18 State Special Projects Fund**

**Section: 259.30**

Permits the State Special Projects Fund (Fund 4F20) to be used for the deposit of funds from private utility companies and other miscellaneous state funds, and allows funds to be used to match federal grants and to support low-income energy assistance programs.

**Section: 259.30**

Same as the Executive.

**Section: 259.30**

Same as the Executive.

**Section: 259.30**

Same as the Executive.

Executive

As Passed by the House

As Passed by the Senate

As Enacted

**DEVCD19 Minority Business Enterprise Loan Fund**

**Section: 259.30**

Requires all repayments from the Minority Development Financing Advisory Board Loan Program to be credited to the Minority Business Enterprise Loan Fund (Fund 4W10).

**Section: 259.30**

Same as the Executive.

**Section: 259.30**

Same as the Executive.

**Section: 259.30**

Same as the Executive.

**DEVCD20 Cash Transfer to Tax Incentive Operating Fund**

**Section: 259.30**

Requires the transfer of \$700,000 cash in FY 2018 from the Vacant Facilities Grant Fund (Fund 5MK0) to the Tax Incentives Operating Fund (Fund 5JR0).

**Section: 259.30**

Same as the Executive.

**Section: 259.30**

Same as the Executive.

**Section: 259.30**

Same as the Executive.

Executive

As Passed by the House

As Passed by the Senate

As Enacted

**DEVCD22 Advanced Energy Loan Programs**

**Section: 259.30**

(1) Requires Fund 5M50 appropriation item 195660, Advanced Energy Loan Programs, to be used to provide financial assistance to customers for eligible advanced energy projects for residential, commercial, and industrial businesses; local governments; educational institutions; nonprofits; and agriculture customers.

(2) Allows the line item to be used to match federal grant funding and to pay administrative costs of the program

(3) Requires the transfer of cash in FY 2018 in the amount of the unexpended, unencumbered balance of the Advanced Energy Research and Development Taxable Fund (Fund 7004), from Fund 7004 to the Advanced Energy Fund (Fund 5M50).

**Fiscal effect: Fund 7004 has a current balance of approximately \$7.8 million and no encumbrances on line items that are supported by the fund; thus, Fund 5M50 could receive up to \$7.8 million in revenue from the cash transfer. For context, the balance of Fund 5M50 is currently \$24.3 million.**

**Section: 259.30**

(1) Same as the Executive.

(2) Same as the Executive.

(3) Same as the Executive.

**Fiscal effect: Same as the Executive.**

**Section: 259.30**

(1) Same as the Executive.

(2) Same as the Executive.

(3) Same as the Executive.

**Fiscal effect: Same as the Executive.**

**Section: 259.30**

(1) Same as the Executive.

(2) Same as the Executive.

(3) Same as the Executive.

**Fiscal effect: Same as the Executive.**

## Executive

## As Passed by the House

## As Passed by the Senate

## As Enacted

**DEVCD23 Travel and Tourism Cooperative Projects****Section: 259.30**

Requires Fund 5W50 appropriation item 195690, Travel and Tourism Cooperative Projects, to be used for the marketing and promotion of travel and tourism in Ohio, and specifies that Fund 5W50 shall consist solely of leveraged private sector paid advertising dollars received in tourism marketing assistance and co-op programs.

**Section: 259.30**

Same as the Executive.

**Section: 259.30**

Same as the Executive.

**Section: 259.30**

Same as the Executive.

**DEVCD24 Volume Cap Administration****Section: 259.30**

Requires Fund 6170 appropriation item 195654, Volume Cap Administration, to be used for expenses related to the administration of the Volume Cap Program, and specifies that revenues received by the Volume Cap Administration Fund (Fund 6170) shall consist of application fees, forfeited deposits, and interest earned from the custodial account held by the Treasurer of State.

**Section: 259.30**

Same as the Executive.

**Section: 259.30**

Same as the Executive.

**Section: 259.30**

Same as the Executive.

## Executive

## As Passed by the House

## As Passed by the Senate

## As Enacted

## DEVCD44 Incumbent Workforce Training Vouchers

Executive	As Passed by the House	As Passed by the Senate	As Enacted
No provision.	<p><b>Section: 259.30</b></p> <p>(1) Requires Ohio Incumbent Workforce Job Training Fund (Fund 5HR0) appropriation item 195662, Incumbent Workforce Training Vouchers, to be used for the Incumbent Workforce Training Voucher Program.</p>	No provision.	<p><b>Section: 259.30</b></p> <p>(1) Same as the House.</p>
No provision.	<p>(2) Sets certain requirements for the program, including (A) that a training voucher under the program shall not exceed \$6,000 per worker per year; (B) that employers may apply for a voucher on behalf of eligible employees; (C) that an eligible employee may apply directly for a training voucher with the pre-approval of the employee's employer; and (D) that an employee participating in the program, or the employee's employer, shall pay for not less than 33% of the training costs under the program.</p>	No provision.	(2) Same as the House.
No provision.	<p>(3) Reappropriates the unexpended, unencumbered balance of the FY 2018 appropriation to appropriation item 195662 for FY 2019 based on review and approval of the Director of Budget and Management.</p>	No provision.	(3) Same as the House.

Executive	As Passed by the House	As Passed by the Senate	As Enacted
<b>DEVCD45 Defense Development Assistance</b>			
No provision.	<p><b>Section: 259.30</b> Requires Ohio Incumbent Workforce Job Training Fund (Fund 5HR0) appropriation item 195622, Defense Development Assistance, to be allocated to Development Projects, Inc. for various Department of Defense- and aerospace industry-related workforce and economic development activities.</p>	<p><b>Section: 259.30</b> Same as the House, but earmarks \$250,000 in each fiscal year for this purpose.</p>	<p><b>Section: 259.30</b> Same as the House, but earmarks \$300,000 in each fiscal year for this purpose.</p>
No provision.	<p>Reappropriates the unexpended, unencumbered balance of the FY 2018 appropriation to appropriation item 195622 for FY 2019 based on review and approval by the Director of Budget and Management.</p>	No provision.	No provision.
No provision.	No provision.	<p>Earmarks \$100,000 in each fiscal year from appropriation item 195622 for the Aerospace Professional Development Center in Dayton for statewide workforce development services in the aerospace industry.</p>	Same as the Senate.
No provision.	No provision.	<p>Requires the transfer of \$700,000 from the OhioMeansJobs Workforce Development Revolving Loan Fund (Fund 5NH0) under the budget of the Treasurer of State to Fund 5HR0 at the beginning of FY 2018.</p>	Same as the Senate.

Executive

As Passed by the House

As Passed by the Senate

As Enacted

**DEVCD25 Development Services Operations**

**Section: 259.40**

Authorizes the Director of Development Services to assess DSA's divisions for the costs of central service operations, requires assessments to contain the characteristics of administrative ease and uniform application, and requires such payments to be credited to the Supportive Services Fund (Fund 1350) using an intrastate transfer voucher.

**Section: 259.40**

Same as the Executive.

**Section: 259.40**

Same as the Executive.

**Section: 259.40**

Same as the Executive.

**DEVCD26 Development Services Reimbursable Expenditures**

**Section: 259.40**

Requires Fund 6850 appropriation item 195636, Development Services Reimbursable Expenditures, to be used for reimbursable costs, and requires revenues to the General Reimbursement Fund (Fund 6850) to consist of moneys charged for administrative costs that are not central service costs and repayment of loans, including the interest thereon, made from the Water and Sewer Fund (Fund 4440).

**Section: 259.40**

Same as the Executive.

**Section: 259.40**

Same as the Executive.

**Section: 259.40**

Same as the Executive.

**Executive**

**As Passed by the House**

**As Passed by the Senate**

**As Enacted**

**DEVCD27 Capital Access Loan Program**

**Section: 259.50**

Requires Fund 5S90 appropriation item 195628, Capital Access Loan Program, to be used for operating, program, and administrative expenses of the Capital Access Loan Program, and requires program funds to be used to assist participating financial institutions in making program loans to eligible businesses that face barriers in accessing working capital and obtaining fixed-asset financing.

Requires the transfer of \$1 million cash in each fiscal year from the Minority Business Enterprise Loan Fund (Fund 4W10) to the Capital Access Loan Fund (Fund 5S90).

**Section: 259.50**

Same as the Executive.

Same as the Executive.

**Section: 259.50**

Same as the Executive.

Same as the Executive.

**Section: 259.50**

Same as the Executive.

Same as the Executive.

**DEVCD28 Innovation Ohio**

**Section: 259.50**

Requires Fund 7009 appropriation item 195664, Innovation Ohio, to be used for Innovation Ohio Program loan guarantees and loans under Chapter 166., and particularly sections 166.12 to 166.16, of the Revised Code.

**Section: 259.50**

Same as the Executive.

**Section: 259.50**

Same as the Executive.

**Section: 259.50**

Same as the Executive.



**Executive**

**As Passed by the House**

**As Passed by the Senate**

**As Enacted**

**DEVCD29 Research and Development**

**Section: 259.50**

Requires Fund 7010 appropriation item 195665, Research and Development, to be used for research and development purposes, including loans, under Chapter 166., and particularly sections 166.17 to 166.21, of the Revised Code.

**Section: 259.50**

Same as the Executive.

**Section: 259.50**

Same as the Executive.

**Section: 259.50**

Same as the Executive.

**DEVCD30 Facilities Establishment**

**Section: 259.50**

Specifies that Fund 7037 appropriation item 195615, Facilities Establishment, be used for the purposes of the Facilities Establishment Fund (Fund 7037) under Chapter 166. of the Revised Code.

**Section: 259.50**

Same as the Executive.

**Section: 259.50**

Same as the Executive.

**Section: 259.50**

Same as the Executive.

Allows the transfer of cash from Fund 7037, in the following amounts in each fiscal year: (1) up to \$3.5 million to the Business Assistance Fund (Fund 4510); (2) up to \$2 million to the Minority Business Enterprise Loan Fund (Fund 4W10); and (3) up to \$2 million to the Capital Access Loan Fund (Fund 5S90).

Same as the Executive.

Same as the Executive.

Same as the Executive.

Executive

As Passed by the House

As Passed by the Senate

As Enacted

**DEVCD31 Third Frontier Program operating costs**

**Section: 259.60**

Requires appropriation items 195686 and 195620 to be used for Third Frontier Program operating expenses under sections 184.10 to 184.20 of the Revised Code.

Restricts expenses paid from line item 195686 to costs related to the administration of projects funded from the Third Frontier Research & Development Fund (Fund 7011), and expenses paid from line item 195620 to costs related the administration of projects funded from the Third Frontier Research & Development Taxable Bond Project Fund (Fund 7014).

**Section: 259.60**

Same as the Executive.

Same as the Executive.

**Section: 259.60**

Same as the Executive.

Same as the Executive.

**Section: 259.60**

Same as the Executive.

Same as the Executive.

**DEVCD32 Third Frontier Program funding for research and development projects**

**Section: 259.60**

Requires appropriation items 195687 and 195692 to be used to fund selected projects, which may include the Ohio Tech Internship Program. Specifies that eligible costs are the costs of the projects to which the Third Frontier Research and Development Fund (Fund 7011) and the Research and Development Taxable Bond Project Fund (Fund 7014) are to be applied.

**Section: 259.60**

Same as the Executive.

**Section: 259.60**

Same as the Executive.

**Section: 259.60**

Same as the Executive.

**Executive**

**As Passed by the House**

**As Passed by the Senate**

**As Enacted**

Restricts expenses paid from line item 195686 to costs related to the administration of projects funded from the Third Frontier Research & Development Fund (Fund 7011), and expenses paid from line item 195620 to costs related the administration of projects funded from the Third Frontier Research & Development Taxable Bond Project Fund (Fund 7014).

Same as the Executive.

Same as the Executive.

Same as the Executive.

**DEVCD33 Transfers of appropriations supporting the Third Frontier Program**

**Sections: 259.60, 503.90**

(1) Permits the Director of Budget and Management to approve written requests from the Director of Development Services for the transfer of appropriations between appropriation items 195687 and 195692 based upon Third Frontier Program awards recommended by the Third Frontier Commission.

**Sections: 259.60, 503.90**

(1) Same as the Executive.

**Sections: 259.60, 503.90**

(1) Same as the Executive.

**Sections: 259.60, 503.90**

(1) Same as the Executive.

(2) Authorizes the Director of Development Services to request that the Director of Budget and Management reappropriate any unexpended, unencumbered balance of the FY 2018 appropriations to line items 195687 and 195692 for the same purposes in FY 2019. Allows the Director of Budget and Management to request additional information to evaluate the requests before making the cash transfers. Reappropriates

(2) Same as the Executive.

(2) Same as the Executive.

(2) Same as the Executive.

**Executive**

**As Passed by the House**

**As Passed by the Senate**

**As Enacted**

the cash transfer amounts approved by the Director of Budget and Management.

(3) Separate from the provisions contained in (1) and (2) above, allows the Director of Budget and Management to transfer appropriations between Fund 7011 and Fund 7014 as necessary to maintain the exemption from federal taxation with respect to Third Frontier projects funded by federally tax-exempt bonds, the proceeds of which are deposited into Fund 7011.

(3) Same as the Executive.

(3) Same as the Executive.

(3) Same as the Executive.

(4) Allows the Director of Budget and Management to create new appropriation items within Fund 7014 and make transfers of appropriations to them for projects originally funded from Fund 7011.

(4) Same as the Executive.

(4) Same as the Executive.

(4) Same as the Executive.

**DEVCD34 Clean Ohio Revitalization Operating**

**Section: 259.70**

Requires Fund 7003 appropriation item 195663, Clean Ohio Revitalization Operating, to be used to administer brownfield redevelopment projects under the Clean Ohio Revitalization Fund (Fund 7003) pursuant to sections 122.65 to 122.658 of the Revised Code.

**Section: 259.70**

Same as the Executive.

**Section: 259.70**

Same as the Executive.

**Section: 259.70**

Same as the Executive.

## Executive

## As Passed by the House

## As Passed by the Senate

## As Enacted

## DEVCD35 HEAP Weatherization

**Section: 259.80**

(1) No provision.

(2) Allows up to 15% of the federal funds credited to the Home Energy Assistance Block Grant Fund (Fund 3K90) to be spent from appropriation item 195614, HEAP Weatherization, to be used to provide home weatherization services as determined by the Director of Development Services.

(3) Requires any transfers or increases in the appropriation to line item 195614 or Fund 3K90 appropriation item 195611, Home Energy Assistance Block Grant, to be subject to Controlling Board approval.

**Section: 259.80**

(1) Requires DSA to submit a waiver to the U.S. Department of Health and Human Services and other applicable federal agencies seeking approval to expend 25% of federal Home Energy Assistance Program (HEAP) funding for weatherization services. Requires the waiver to be submitted by April 1st of each year of the biennium.

(2) Same as the Executive, but requires exactly 25% of the federal HEAP funds to be spent for HEAP Weatherization, instead of up to 15%.

(3) No provision.

**Section: 259.80**

(1) No provision.

(2) Same as the Executive.

(3) Same as the Executive.

**Section: 259.80**

(1) Same as the House, but sets the requirement at 20% of HEAP funding, instead of 25%.

(2) Same as the House, but sets the requirement at 20% of HEAP funding, instead of 25%.

(3) No provision.

## Executive

## As Passed by the House

## As Passed by the Senate

## As Enacted

**DEVCD42 Opioid addiction treatment website and mobile application**

No provision.	<p><b>Section: 259.90</b> Requires the Development Services Agency, the Department of Mental Health and Addiction Services, and the Ohio State University to collaborate to develop a web site and a mobile application to provide resources and information regarding opioid addiction treatment services.</p> <p><b>Fiscal effect: Uncertain costs out of funds used by each of the three agencies involved.</b></p>	<p><b>Section: 259.90</b> Same as the House.</p> <p><b>Fiscal effect: Same as the House.</b></p>	<p><b>Section: 259.90</b> Same as the House.</p> <p><b>Fiscal effect: Same as the House.</b></p>
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**DEVCD47 Reappropriations of Lakes in Economic Development Revolving Loan Program appropriations**

No provision.	<p><b>Section: 259.100</b> Reappropriates the unexpended, unencumbered balance of the FY 2017 appropriation for Lakes in Economic Development Revolving Loan Fund (Fund 5RQ0) appropriation item 195546, Lakes in Economic Distress Revolving Loan Program, for the same purpose in FY 2018, and adds that any such amount may also be used to support stormwater drainage infrastructure improvements or a stormwater drainage study at the Buckeye Lake Dam.</p>	<p><b>Section: 259.100</b> Same as the House.</p>	<p><b>Section: 259.100</b> Same as the House.</p>
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## Executive

## As Passed by the House

## As Passed by the Senate

## As Enacted

No provision.

Reappropriates the unexpended, unencumbered balance of the FY 2017 portion of GRF appropriation item 195407, Travel and Tourism, that was earmarked for grants to assist businesses and other entities adversely affected due to economic circumstances that result in the declaration of a lake as an area under economic distress by the Director of Natural Resources for the same purpose in FY 2018.

**Fiscal effect: The FY 2016-FY 2017 budget provided \$500,000 for the loan program. In addition, there was a \$250,000 earmark in each fiscal year from GRF line item 195407 for program-related grants. Any amounts remaining available from these sources would thus be available in the FY 2018-FY 2019 biennium.**

Same as the House.

**Fiscal effect: Same as the House.**

Same as the House.

**Fiscal effect: Same as the House.**

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**DEVCD36 Transfer to the Tourism Fund**
**Section: 512.60**

Requires the Tax Commissioner, by October 20, 2018, to calculate the growth in FY 2017 revenue relative to FY 2016 from the sales tax on categories that have been determined to be related to tourism and to certify that amount to the Director of Budget and Management.

**Section: 512.60**

Same as the Executive.

**Section: 512.60**

Same as the Executive.

**Section: 512.60**

Same as the Executive.

**Executive**

**As Passed by the House**

**As Passed by the Senate**

**As Enacted**

Allows the Director of Budget and Management, by October 31, 2018, to transfer from the GRF to the Tourism Fund (Fund 5MJ0) the amount certified by the Tax Commissioner, except that the transfer amount shall not exceed the amount transferred from the GRF to Fund 5MJ0 in FY 2018.

Same as the Executive.

Same as the Executive.

Same as the Executive.

**Fiscal effect: Allows the cash transfer of up to around \$10 million to \$11 million from the GRF to the Tourism Fund (Fund 5MJ0) to pay for the activities of the Office of TourismOhio in FY 2019. The Tourism Fund is currently funded under a pilot program for the five-year period from FY 2014 to FY 2018 under the manner described above, as authorized in S.B. 314 of the 129th General Assembly; thus this provision allows this funding arrangement to continue for FY 2019.**

**Fiscal effect: Same as the Executive.**

**Fiscal effect: Same as the Executive.**

**Fiscal effect: Same as the Executive.**

**DEVCD37 Economic Development Contingency Fund**

**Section: 512.90**

Requires the Director of Budget and Management to transfer the cash balance of the Economic Development Contingency Fund (Fund 5Y60) to the GRF in FY 2018. Abolishes Fund 5Y60 after the transfer.

**Section: 512.90**

Same as the Executive.

**Section: 512.90**

Same as the Executive.

**Section: 512.90**

Same as the Executive.



Executive

As Passed by the House

As Passed by the Senate

As Enacted

Fiscal effect: The remaining cash balance in Fund 5Y60 is approximately \$1,800.

Fiscal effect: Same as the Executive.

Fiscal effect: Same as the Executive.

Fiscal effect: Same as the Executive.

DEVCD21 Local Government Innovation

**Section: 259.30**

Requires Fund 5KN0 appropriation item 195640, Local Government Innovation, to be used to make loans and grants to political subdivisions under the Local Government Innovation Program.

Allows up to \$275,000 of the line item to be used in each fiscal year for administrative costs.

No provision.

**Section: 259.30**

Same as the Executive.

Same as the Executive.

No provision.

**Section: 512.160**

No provision.

No provision.

Requires the Director of Budget and Management to transfer the unexpended, unencumbered cash balance in the Local Government Innovation Fund (Fund 5KN0) to the GRF at the beginning of FY 2018.

**Section: 512.160**

No provision.

No provision.

Same as the Senate.

Executive

As Passed by the House

As Passed by the Senate

As Enacted

## EPACD30 Alternative Fuel Vehicle Conversion Program

No provision.

No provision.

**Section: 277.20**

Requires, during the period from July 1, 2017, to June 30, 2019, the Director of Budget and Management, in consultation with the Director of Development Services and the Director of Environmental Protection, to transfer up to \$5,000,000 from the Alternative Fuel Transportation Fund (Fund 5CG0) used by the Development Services Agency to the Non-Title V Clean Air Fund (Fund 4K20) used by the Ohio Environmental Protection Agency. Appropriates the transferred amount to DPF Fund 4K20 appropriation item 715648, Clean Air - Non Title V. Requires that the appropriated amount be used for the Alternative Vehicle Conversion Program established under R.C. 122.076.

**Section: 277.20**

Same as the Senate.

Executive

As Passed by the House

As Passed by the Senate

As Enacted

**DOHCD54 Cash transfer to the Tobacco Use Prevention Fund**

No provision.

No provision.

**Section: 291.43**

Requires, on July 1, 2017, or as soon as possible thereafter, the Director of Budget and Management to transfer the cash balance in the Lung Cancer Research Fund (Fund 5CY0) to the Tobacco Use Prevention Fund (Fund 5BX0). Specifies that, upon completion of the transfer, Fund 5CY0 is abolished.

No provision.

No provision.

No provision.

Requires the Director to cancel any existing encumbrances against line item 195682, Lung Cancer and Lung Disease Research, and reestablish them against line item 440656, Tobacco Use Prevention Cessation and Enforcement. Appropriates the reestablished encumbrance amounts.

No provision.

**Executive**

**As Passed by the House**

**As Passed by the Senate**

**As Enacted**

**LECCD1 Cash transfers to the Lake Erie Protection Fund**

**Section: 319.10**

(1) Permits the Director of Budget and Management, on July 1 of each fiscal year, or as soon as possible thereafter, to transfer up to \$25,000 from each of the following funds to the Lake Erie Protection Fund (Fund 4C00):

(a) Environmental Protection Fund (Fund 5BC0) used by the Ohio Environmental Protection Agency.

(b) Pesticide, Fertilizer and Lime Fund (Fund 6690) used by the Department of Agriculture.

(c) General Operations Fund (Fund 4700) used by the Department of Health.

(d) Central Support Indirect Fund (Fund 1570) used by the Department of Natural Resources.

(2) Permits the Director of Budget and Management, on July 1 of each fiscal year, or as soon as possible thereafter, to transfer \$25,000 from a fund used by the Development Services Agency, as specified by the Director of Development Services, to Fund 4C00.

**Section: 319.10**

(1) Same as the Executive.

(a) Same as the Executive.

(b) Same as the Executive.

(c) Same as the Executive.

(d) Same as the Executive.

(2) Same as the Executive.

**Section: 319.10**

(1) Same as the Executive.

(a) Same as the Executive.

(b) Same as the Executive.

(c) Same as the Executive.

(d) Same as the Executive.

(2) Same as the Executive.

**Section: 319.10**

(1) Same as the Executive.

(a) Same as the Executive.

(b) Same as the Executive.

(c) Same as the Executive.

(d) Same as the Executive.

(2) Same as the Executive.

**Executive**

**As Passed by the House**

**As Passed by the Senate**

**As Enacted**

(3) Permits Fund 4C00 to accept contributions and transfers made to the fund.

(3) Same as the Executive.

(3) Same as the Executive.

(3) Same as the Executive.

## Executive

## As Passed by the House

## As Passed by the Senate

## As Enacted

Personal Income Tax

## TAXCD71 Motion picture tax credit

	<b>R.C. 122.85</b>		<b>R.C. 122.85</b>
(1) No provision.	(1) Requires that, to be eligible for the motion picture tax credit, a motion picture company must show that it has already secured funding equal to at least 50% of the motion picture's total production budget.	(1) No provision.	(1) Same as the House.
(2) No provision.	(2) Requires the Director of the Development Services Agency (DSA) to give priority to tax-credit eligible productions that are television series or miniseries.	(2) No provision.	(2) Same as the House.
(3) No provision.	(3) Provides that, if the amount of credits allowed in any fiscal year is less than the annual \$40 million credit cap, the difference may be carried forward and added to the cap in the following fiscal year.	(3) No provision.	(3) Same as the House.
(4) No provision.	(4) Requires the Director of Development Services to charge a tax credit application fee equal to 1% of the estimated value of the credit or \$10,000, whichever is less.	(4) No provision.	(4) Same as the House.

Executive

As Passed by the House

As Passed by the Senate

As Enacted

Fiscal effect: May reduce tax receipts beginning in FY 2018 depending on the amount of underutilized motion picture credits for FY 2017 and years thereafter. The current application fee is subject to DSA discretion and is lower than the amount specified in the provision. Under current law, any additional application revenues are credited to DSA's business assistance fund.

Fiscal effect: Same as the House.

Property Taxes and Transfer Fees

TAXCD84 Enterprise zone agreement extension

No provision.

R.C. 5709.62, 5709.63, 5709.632  
 Extends indefinitely the authority of a county or municipal corporation to enter into an enterprise zone agreement with a business (that authority is currently set to expire on October 15, 2017).

R.C. 5709.62, 5709.63, 5709.632  
 Same as the House.

R.C. 5709.62, 5709.63, 5709.632  
 Same as the House.

Fiscal effect: Same as the House.

Fiscal effect: Same as the House.

Executive

As Passed by the House

As Passed by the Senate

As Enacted

**Other Taxation Provisions**

**TAXCD75 Counting "work-from-home" employees to comply with a job creation tax credit agreement**

	R.C. 122.17, Section 803.270	R.C. 122.17, Section 803.270	R.C. 122.17, Section 803.270
No provision.	Allows employers that apply for a job creation tax credit (JCTC) to count compensation paid to certain "work-from-home" employees for the purposes of qualifying and complying with the terms of the JCTC agreement. (Current law allows employers to receive a JCTC based on "home-based employees," but special conditions and reporting requirements apply. Home-based employees must be paid at least 131% of the federal minimum wage, and the JCTC agreement must not include any employees who work at the project location and must expire before 2019.)	Same as the House.	Same as the House.
No provision.	Specifies that "work-from-home" employees are treated the same as employees who work at the project location as long as the work-from-home employees reside in Ohio and are supervised from the project location.	Same as the House.	Same as the House.
No provision.	Specifies that the movement of a work-from-home employee to another residence or the migration of their work duties to the project location does not trigger a provision under continuing law that requires employers subject to a JCTC agreement to notify the impacted political subdivisions before	Same as the House.	Same as the House.



Executive

As Passed by the House

As Passed by the Senate

As Enacted

relocating a substantial number of employment positions.

**Fiscal effect: Revenue loss to the GRF of less than \$1 million per year. The refundable JCTC applies against the insurance taxes, the petroleum activity tax, the financial activity tax, and the individual income tax. Though JCTC for work-at-home employees has been available for several years, no firm has applied for this credit according to the Development Services Agency.**

**Fiscal effect: Same as the House.**

**Fiscal effect: Same as the House.**

**TAXCD109 \*\*VETOED\*\* Rural and high-growth industry jobs program**

(1) No provision.

(1) No provision.

R.C. 122.152, R.C. 122.15, 122.151, 122.153 through 122.156, 5725.98, 5726.98, 5729.98

[\*\*VETOED: (1) Authorizes a nonrefundable tax credit for insurance companies and financial institutions that invest in special purpose "rural and high-growth industry funds" that are certified by the Development Services Agency (DSA) and contribute capital to certain types of businesses with substantial operations in Ohio. Specifies that the credit equals the amount of the investor's "credit-eligible capital contribution," and is spread evenly over a four-year period beginning three years after the date of the contribution.\*\*]

R.C. 122.152, R.C. 122.15, 122.151, 122.153 through 122.156, 5725.98, 5726.98, 5729.98

(1) Same as the Senate.

Executive	As Passed by the House	As Passed by the Senate	As Enacted
(2) No provision.	(2) No provision.	[***VETOED: (2) Limits the total amount of credits that may be awarded under the program to \$60 million.***]	(2) Same as the Senate.
(3) No provision.	(3) No provision.	[***VETOED: (3) Stipulates various procedures and requirements related to the process of certifying a rural and high-growth industry fund, investment benchmarks, progress reports, credit recapture, and decertification.***]	(3) Same as the Senate.
(4) No provision.	(4) No provision.	[***VETOED: (4) Requires that 50% of a fund's investment be made in rural businesses and 50% in businesses engaged in "high-growth industries" or certified by DSA as beneficial to the economic growth of the state.***]	(4) Same as the Senate.

Executive

As Passed by the House

As Passed by the Senate

As Enacted

Fiscal effect: May decrease financial institution and insurance tax revenue by up to \$60 million beginning after the FY18-19 biennium and spread over at least four years. The revenue loss would mostly affect the GRF, and the monthly distributions of GRF tax revenue which go to the Local Government Fund (Fund 7069) and the Public Library Fund (Fund 7065), though could also affect the state Fire Marshal Fund if the credits are claimed against certain tax liabilities. If the investments do not meet certain benchmarks of job creation and retention, a fund must make remittances to DSA which would be credited to the GRF. There is a \$5,000 fee to apply for authorization as a rural and high-growth industry fund, payable to the newly created Ohio Rural and High-growth Industry Jobs Fund. There is also an annual fee payable to DSA by certified funds which totals \$50,000 per year across all such funds.

Fiscal effect: Same as the Senate.

Executive

As Passed by the House

As Passed by the Senate

As Enacted

**TAXCD72 Change to computer data center equipment sales tax exemption**

	R.C. 122.175	R.C. 122.175	R.C. 122.175
No provision.	Increases from five to six, the number of years that the operator of a 2013 computer data center project has to meet the capital investment requirement associated with an existing sales and use tax exemption. (Continuing law authorizes the Tax Credit Authority to fully or partially exempt from taxation the purchase of certain computer data center equipment if the operator of the data center agrees to make a \$100 million capital investment at a site in this state within a specified number of years).	Same as the House.	Same as the House.
	<b>Fiscal effect: Potential sales tax revenue loss, probably less than \$1 million per year.</b>	<b>Fiscal effect: Same as the House.</b>	<b>Fiscal effect: Same as the House.</b>

**Executive**

**As Passed by the House**

**As Passed by the Senate**

**As Enacted**

**TAXCD20 Tourism development districts**

**R.C. 503.56, 715.014**

Corrects a Revised Code cross-reference and a reporting date relative to "tourism development districts," which are special districts that some townships and municipal corporations may create to fund local tourism promotion and development efforts, including by levying a gross receipts tax on local vendors. (The reporting date correction addresses semiannual reporting of local vendors to the Department of Taxation for tax collection and compliance purposes: the second report each year must be made by July 1 instead of June 1.)

**Fiscal effect: None.**

**R.C. 503.56, 715.014**

Same as the Executive.

**Fiscal effect: Same as the Executive.**

**R.C. 503.56, 715.014**

Same as the Executive.

**Fiscal effect: Same as the Executive.**

**R.C. 503.56, 715.014**

Same as the Executive.

**Fiscal effect: Same as the Executive.**

## Executive

## As Passed by the House

## As Passed by the Senate

## As Enacted

**TAXCD26 Changes to New Markets Tax Credits****R.C. 5725.33**

Modifies how the annual "cap" on New Markets Tax Credits is determined, while generally retaining the current law amount of the "cap" on credits issued, \$10 million. Changes the basis for the Director of Development Services' determination of the cap, from an amount based on qualified investment credits claimed by a taxpayer in a year to the amount of tax credits the Director of Development Services may approve in a year.

**Fiscal effect: None.**

**R.C. 5725.33**

Same as the Executive.

**Fiscal effect: Same as the Executive.**

**R.C. 5725.33**

Same as the Executive.

**Fiscal effect: Same as the Executive.**

**R.C. 5725.33**

Same as the Executive.

**Fiscal effect: Same as the Executive.**

Executive

As Passed by the House

As Passed by the Senate

As Enacted

**Appropriation Language**

**TAXCD14 Pollution control and energy facility exemption fees**

**R.C. 5709.212**

Eliminates the requirement that half of the application fees paid to have various pollution control or energy conversion facilities certified for property tax and sales tax exemptions be credited to the Exempt Facility Administration Fund (Fund 5W70) for use by the Department of Taxation (DOT) to recover costs of administering the issuance of certificates for such tax exemptions. (Administrative costs are currently paid from DOT's Fund 5W70 appropriation item 110627, Exempt Facility Administration.)

Earmarks all revenue arising from such fees to the appropriate state oversight agency (i.e., the Environmental Protection Agency or Development Services Agency).

**R.C. 5709.212**

Same as the Executive.

Same as the Executive.

**R.C. 5709.212**

Same as the Executive.

Same as the Executive.

**R.C. 5709.212**

Same as the Executive.

Same as the Executive.

## Executive

## As Passed by the House

## As Passed by the Senate

## As Enacted

Fiscal effect: The provision would decrease revenue allocation to Fund 5W70 and increases revenue allocation to the appropriate oversight agencies' fund (i.e. the Clean Air - Non Title V Fund (Fund 4K20) or the Surface Water Protection Fund (Fund 4K40) for use by the EPA, or the Exempt Facility Inspection Fund (Fund 5X10) for use by the DSA). Currently, half of the fee (0.5% of the total exempt facility project cost, not to exceed \$2,000 per facility) is credited to Fund 5W70 and the remaining half is allocated to the appropriate oversight agencies' fund - Fund 4K20, Fund 4K40, or Fund 5X10. Under continuing law, property used for pollution control or converting natural oil or gas to other forms of energy in industrial or commercial settings may be exempted from property taxation, and purchases of such property may be exempted from sales and use taxation. The DOT receives exemption applications and makes the final determination and handles administrative appeals. The EPA and DSA provide DOT with an opinion on whether property qualifies.

Fiscal effect: Same as the Executive.

Fiscal effect: Same as the Executive.

Fiscal effect: Same as the Executive.



## Executive

## As Passed by the House

## As Passed by the Senate

## As Enacted

DOTCD58 **\*\*VETOED\*\*** Ohio Maritime Assistance Program

Executive	As Passed by the House	As Passed by the Senate	As Enacted
No provision.	No provision.	<p><b>R.C. 5501.91, Section 411.30</b></p> <p>[**VETOED: Establishes the Ohio Maritime Assistance Program, under which certain municipal corporations and port authorities may apply to ODOT for grants to construct new marine cargo terminals or to improve existing marine cargo terminals located on the shores of Lake Erie or the Ohio River or on a Lake Erie tributary. Specifies the eligibility criteria and what factors ODOT must use in evaluating grant applications. Specifies the eligible uses of grant awards. Requires the grant recipient to provide a match not to exceed \$1 for each \$1 in state grant funding received.**]</p>	<p><b>R.C. 5501.91, Section 411.30</b></p> <p>Same as the Senate.</p>
No provision.	No provision.	<p>[**VETOED: Creates the Ohio Maritime Assistance Fund (Fund 5QT0) and authorizes ODOT to request that the Director of Budget and Management transfer \$2.0 million each fiscal year from the Facilities Establishment Fund (Fund 7037) to Fund 5QT0.**]</p>	Same as the Senate.
No provision.	No provision.	<p>[**VETOED: Requires Fund 5QT0 appropriation item 776670, Ohio Maritime Assistance Program, to be used for the program.**]</p>	Same as the Senate.

Executive

As Passed by the House

As Passed by the Senate

As Enacted

Fiscal effect: The Facilities Establishment Fund (Fund 7037) is used by the Development Services Agency to support economic development projects via loans to businesses for capital expenses, such as property acquisition and development. Fund 7037 has a current balance of approximately \$227.5 million.

Fiscal effect: Same as the Senate.

Executive

As Passed by the House

As Passed by the Senate

As Enacted

**LOCCD16 Financing of capital improvements by government entities from other states**

**R.C. 9.58, 9.581, 9.582, 9.583, and 9.584**

No provision.

Prohibits another state or a governmental entity of another state from providing financing for certain capital improvement projects located in Ohio unless the entity does the following:

No provision.

No provision.

No provision.

(1) Within two business days after the entity has initial contact with the person or governmental agency proposing the project, notifies the port authority (if the project will be located within the territory of a port authority) or the county (if the project will not be within a port authority's territory) of the entity's interest in the project; and

No provision.

No provision.

No provision.

(2) Upon entering into a financing agreement, provides written confirmation to the port authority or county that an agreement has been reached and certain conditions are met, including that (A) the interest payable on the financing is intended to be exempt from federal taxation and (B) the laws of the other state permit an Ohio governmental entity to provide similar financing on similar terms for a capital improvement project located in that other state.

No provision.

No provision.

## Executive

## As Passed by the House

## As Passed by the Senate

## As Enacted

No provision.

Provides penalties for noncompliance, including (A) a requirement that the entity pay an amount in fees to the port authority or county; and (B) the ability of the port authority, county, or the Development Services Agency to file an injunction against the entity.

**Fiscal effect: Potential new revenue to counties or port authorities, in the rare cases when the circumstances occur.**

No provision.

No provision.