

As Introduced

132nd General Assembly

Regular Session

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H. B. No. 526

Representatives DeVitis, Sweeney

**Cosponsors: Representatives Johnson, Keller, Kick, Riedel, Becker, Thompson,
Seitz, Roegner, Ginter, Antani**

A BILL

To amend sections 5747.08 and 5747.98 and to enact 1
sections 3313.94 and 5747.64 of the Revised Code 2
to authorize a public or chartered nonpublic 3
school to enter into an agreement with a 4
volunteer law enforcement officer to patrol 5
school premises to prevent or respond to a mass 6
casualty event, to provide the parties with a 7
qualified immunity from civil liability, and to 8
provide a tax credit for volunteer service. 9

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

Section 1. That sections 5747.08 and 5747.98 be amended 10
and sections 3313.94 and 5747.64 of the Revised Code be enacted 11
to read as follows: 12

Sec. 3313.94. (A) As used in this section: 13

(1) "Board of education or governing authority" means any 14
of the following: 15

(a) The board of education of a city, exempted village, 16
local, or joint vocational school district; 17

(b) The governing authority of a community school 18
established under Chapter 3314. of the Revised Code; 19

(c) The governing body of a STEM school established under 20
Chapter 3326. of the Revised Code; 21

(d) The governing authority of a chartered nonpublic 22
school. 23

(2) "In good standing" means currently employed, not on 24
probation, and not the subject of a pending criminal 25
disciplinary action or of a criminal or disciplinary action 26
within the past five years that resulted in an adverse judgment 27
or determination. 28

(3) "Law enforcement officer" has the same meaning as in 29
section 5747.64 of the Revised Code. 30

(4) "Retired law enforcement officer" means a person who 31
served as a law enforcement officer and retired from service 32
with a law enforcement agency in good standing. 33

(B) (1) The sheriff of each county shall maintain a list of 34
persons available to patrol school premises on a volunteer 35
basis. To qualify for inclusion on the list, a person shall be 36
one of the following: 37

(a) A current law enforcement officer in good standing; or 38

(b) A retired law enforcement officer with a current 39
firearms certification issued under section 109.77 of the 40
Revised Code and a current concealed carry license issued under 41
section 2923.125 of the Revised Code. 42

(2) Before including a person on the list, the sheriff 43
shall verify that the person is qualified. In the case of a 44
retired law enforcement officer, verification shall include a 45

criminal records check of the type required for a school 46
district employee under section 3319.391 of the Revised Code. 47
The sheriff shall exclude from the list any person who would be 48
disqualified from employment under section 3319.391 of the 49
Revised Code. The prospective volunteer shall pay the cost of 50
the criminal records check. The sheriff shall require each 51
volunteer on the list who is not a current law enforcement 52
officer in good standing, as a condition of remaining on the 53
list, to undergo a criminal records check every five years. 54

(3) Upon request of a board of education or governing 55
authority whose premises are located wholly or partially within 56
the county, the sheriff shall provide a paper or electronic copy 57
of the list to the board or governing authority. 58

(C)(1) A board of education or governing authority that 59
wishes to use the services of a volunteer on the list maintained 60
under division (B) of this section may request a copy of the 61
list from the sheriff. 62

(2) The board of education or governing authority may 63
enter into an agreement with a volunteer on the list to patrol 64
school premises for the sole purpose of preventing or responding 65
to a mass casualty event connected with illegal activity. 66

(a) If the volunteer is currently employed as a law 67
enforcement officer, the volunteer shall obtain the permission 68
of the volunteer's employer before entering into an agreement 69
under this division. 70

(b) An agreement may include provisions relating to 71
additional training, uniforms, or other matters that the board 72
of education or governing authority considers appropriate. 73

(c) A volunteer shall spend not more than nine hours of 74

any week engaged in volunteer activities pursuant to this 75
section. 76

(d) The board of education or governing authority may 77
reimburse the volunteer for the cost of a criminal records 78
check. 79

(D) A school district or member of a school district board 80
of education, STEM school or member of a STEM school governing 81
body, community school or member of a community school governing 82
authority, chartered nonpublic school or member of a chartered 83
nonpublic school governing authority, and volunteer under this 84
section are not liable in damages in a civil action for injury, 85
death, or loss to person or property allegedly arising from the 86
volunteer's performance of services under this section unless 87
the injury, death, or loss resulted from the volunteer's 88
reckless or wanton conduct. 89

Sec. 5747.08. An annual return with respect to the tax 90
imposed by section 5747.02 of the Revised Code and each tax 91
imposed under Chapter 5748. of the Revised Code shall be made by 92
every taxpayer for any taxable year for which the taxpayer is 93
liable for the tax imposed by that section or under that 94
chapter, unless the total credits allowed under division (E) of 95
section 5747.05 and divisions (F) and (G) of section 5747.055 of 96
the Revised Code for the year are equal to or exceed the tax 97
imposed by section 5747.02 of the Revised Code, in which case no 98
return shall be required unless the taxpayer is liable for a tax 99
imposed pursuant to Chapter 5748. of the Revised Code. 100

(A) If an individual is deceased, any return or notice 101
required of that individual under this chapter shall be made and 102
filed by that decedent's executor, administrator, or other 103
person charged with the property of that decedent. 104

(B) If an individual is unable to make a return or notice 105
required by this chapter, the return or notice required of that 106
individual shall be made and filed by the individual's duly 107
authorized agent, guardian, conservator, fiduciary, or other 108
person charged with the care of the person or property of that 109
individual. 110

(C) Returns or notices required of an estate or a trust 111
shall be made and filed by the fiduciary of the estate or trust. 112

(D) (1) (a) Except as otherwise provided in division (D) (1) 113
(b) of this section, any pass-through entity may file a single 114
return on behalf of one or more of the entity's investors other 115
than an investor that is a person subject to the tax imposed 116
under section 5733.06 of the Revised Code. The single return 117
shall set forth the name, address, and social security number or 118
other identifying number of each of those pass-through entity 119
investors and shall indicate the distributive share of each of 120
those pass-through entity investor's income taxable in this 121
state in accordance with sections 5747.20 to 5747.231 of the 122
Revised Code. Such pass-through entity investors for whom the 123
pass-through entity elects to file a single return are not 124
entitled to the exemption or credit provided for by sections 125
5747.02 and 5747.022 of the Revised Code; shall calculate the 126
tax before business credits at the highest rate of tax set forth 127
in section 5747.02 of the Revised Code for the taxable year for 128
which the return is filed; and are entitled to only their 129
distributive share of the business credits as defined in 130
division (D) (2) of this section. A single check drawn by the 131
pass-through entity shall accompany the return in full payment 132
of the tax due, as shown on the single return, for such 133
investors, other than investors who are persons subject to the 134
tax imposed under section 5733.06 of the Revised Code. 135

(b) (i) A pass-through entity shall not include in such a 136
single return any investor that is a trust to the extent that 137
any direct or indirect current, future, or contingent 138
beneficiary of the trust is a person subject to the tax imposed 139
under section 5733.06 of the Revised Code. 140

(ii) A pass-through entity shall not include in such a 141
single return any investor that is itself a pass-through entity 142
to the extent that any direct or indirect investor in the second 143
pass-through entity is a person subject to the tax imposed under 144
section 5733.06 of the Revised Code. 145

(c) Nothing in division (D) of this section precludes the 146
tax commissioner from requiring such investors to file the 147
return and make the payment of taxes and related interest, 148
penalty, and interest penalty required by this section or 149
section 5747.02, 5747.09, or 5747.15 of the Revised Code. 150
Nothing in division (D) of this section precludes such an 151
investor from filing the annual return under this section, 152
utilizing the refundable credit equal to the investor's 153
proportionate share of the tax paid by the pass-through entity 154
on behalf of the investor under division (I) of this section, 155
and making the payment of taxes imposed under section 5747.02 of 156
the Revised Code. Nothing in division (D) of this section shall 157
be construed to provide to such an investor or pass-through 158
entity any additional deduction or credit, other than the credit 159
provided by division (I) of this section, solely on account of 160
the entity's filing a return in accordance with this section. 161
Such a pass-through entity also shall make the filing and 162
payment of estimated taxes on behalf of the pass-through entity 163
investors other than an investor that is a person subject to the 164
tax imposed under section 5733.06 of the Revised Code. 165

(2) For the purposes of this section, "business credits"	166
means the credits listed in section 5747.98 of the Revised Code	167
excluding the following credits:	168
(a) The retirement income credit under division (B) of	169
section 5747.055 of the Revised Code;	170
(b) The senior citizen credit under division (F) of	171
section 5747.055 of the Revised Code;	172
(c) The lump sum distribution credit under division (G) of	173
section 5747.055 of the Revised Code;	174
(d) The dependent care credit under section 5747.054 of	175
the Revised Code;	176
(e) The lump sum retirement income credit under division	177
(C) of section 5747.055 of the Revised Code;	178
(f) The lump sum retirement income credit under division	179
(D) of section 5747.055 of the Revised Code;	180
(g) The lump sum retirement income credit under division	181
(E) of section 5747.055 of the Revised Code;	182
(h) The credit for displaced workers who pay for job	183
training under section 5747.27 of the Revised Code;	184
(i) The twenty-dollar personal exemption credit under	185
section 5747.022 of the Revised Code;	186
(j) The joint filing credit under division (E) of section	187
5747.05 of the Revised Code;	188
(k) The nonresident credit under division (A) of section	189
5747.05 of the Revised Code;	190
(l) The credit for a resident's out-of-state income under	191
division (B) of section 5747.05 of the Revised Code;	192

(m) The earned income tax credit under section 5747.71 of 193
the Revised Code; 194

(n) The credit for law enforcement officer school 195
volunteers or retired law enforcement officer school volunteers 196
under section 5747.64 of the Revised Code. 197

(3) The election provided for under division (D) of this 198
section applies only to the taxable year for which the election 199
is made by the pass-through entity. Unless the tax commissioner 200
provides otherwise, this election, once made, is binding and 201
irrevocable for the taxable year for which the election is made. 202
Nothing in this division shall be construed to provide for any 203
deduction or credit that would not be allowable if a nonresident 204
pass-through entity investor were to file an annual return. 205

(4) If a pass-through entity makes the election provided 206
for under division (D) of this section, the pass-through entity 207
shall be liable for any additional taxes, interest, interest 208
penalty, or penalties imposed by this chapter if the tax 209
commissioner finds that the single return does not reflect the 210
correct tax due by the pass-through entity investors covered by 211
that return. Nothing in this division shall be construed to 212
limit or alter the liability, if any, imposed on pass-through 213
entity investors for unpaid or underpaid taxes, interest, 214
interest penalty, or penalties as a result of the pass-through 215
entity's making the election provided for under division (D) of 216
this section. For the purposes of division (D) of this section, 217
"correct tax due" means the tax that would have been paid by the 218
pass-through entity had the single return been filed in a manner 219
reflecting the commissioner's findings. Nothing in division (D) 220
of this section shall be construed to make or hold a pass- 221
through entity liable for tax attributable to a pass-through 222

entity investor's income from a source other than the pass- 223
through entity electing to file the single return. 224

(E) If a husband and wife file a joint federal income tax 225
return for a taxable year, they shall file a joint return under 226
this section for that taxable year, and their liabilities are 227
joint and several, but, if the federal income tax liability of 228
either spouse is determined on a separate federal income tax 229
return, they shall file separate returns under this section. 230

If either spouse is not required to file a federal income 231
tax return and either or both are required to file a return 232
pursuant to this chapter, they may elect to file separate or 233
joint returns, and, pursuant to that election, their liabilities 234
are separate or joint and several. If a husband and wife file 235
separate returns pursuant to this chapter, each must claim the 236
taxpayer's own exemption, but not both, as authorized under 237
section 5747.02 of the Revised Code on the taxpayer's own 238
return. 239

(F) Each return or notice required to be filed under this 240
section shall contain the signature of the taxpayer or the 241
taxpayer's duly authorized agent and of the person who prepared 242
the return for the taxpayer, and shall include the taxpayer's 243
social security number. Each return shall be verified by a 244
declaration under the penalties of perjury. The tax commissioner 245
shall prescribe the form that the signature and declaration 246
shall take. 247

(G) Each return or notice required to be filed under this 248
section shall be made and filed as required by section 5747.04 249
of the Revised Code, on or before the fifteenth day of April of 250
each year, on forms that the tax commissioner shall prescribe, 251
together with remittance made payable to the treasurer of state 252

in the combined amount of the state and all school district 253
income taxes shown to be due on the form. 254

Upon good cause shown, the commissioner may extend the 255
period for filing any notice or return required to be filed 256
under this section and may adopt rules relating to extensions. 257
If the extension results in an extension of time for the payment 258
of any state or school district income tax liability with 259
respect to which the return is filed, the taxpayer shall pay at 260
the time the tax liability is paid an amount of interest 261
computed at the rate per annum prescribed by section 5703.47 of 262
the Revised Code on that liability from the time that payment is 263
due without extension to the time of actual payment. Except as 264
provided in section 5747.132 of the Revised Code, in addition to 265
all other interest charges and penalties, all taxes imposed 266
under this chapter or Chapter 5748. of the Revised Code and 267
remaining unpaid after they become due, except combined amounts 268
due of one dollar or less, bear interest at the rate per annum 269
prescribed by section 5703.47 of the Revised Code until paid or 270
until the day an assessment is issued under section 5747.13 of 271
the Revised Code, whichever occurs first. 272

If the commissioner considers it necessary in order to 273
ensure the payment of the tax imposed by section 5747.02 of the 274
Revised Code or any tax imposed under Chapter 5748. of the 275
Revised Code, the commissioner may require returns and payments 276
to be made otherwise than as provided in this section. 277

To the extent that any provision in this division 278
conflicts with any provision in section 5747.026 of the Revised 279
Code, the provision in that section prevails. 280

(H) The amounts withheld by an employer pursuant to 281
section 5747.06 of the Revised Code, a casino operator pursuant 282

to section 5747.063 of the Revised Code, or a lottery sales 283
agent pursuant to section 5747.064 of the Revised Code shall be 284
allowed to the recipient of the compensation casino winnings, or 285
lottery prize award as credits against payment of the 286
appropriate taxes imposed on the recipient by section 5747.02 287
and under Chapter 5748. of the Revised Code. 288

(I) If a pass-through entity elects to file a single 289
return under division (D) of this section and if any investor is 290
required to file the annual return and make the payment of taxes 291
required by this chapter on account of the investor's other 292
income that is not included in a single return filed by a pass- 293
through entity or any other investor elects to file the annual 294
return, the investor is entitled to a refundable credit equal to 295
the investor's proportionate share of the tax paid by the pass- 296
through entity on behalf of the investor. The investor shall 297
claim the credit for the investor's taxable year in which or 298
with which ends the taxable year of the pass-through entity. 299
Nothing in this chapter shall be construed to allow any credit 300
provided in this chapter to be claimed more than once. For the 301
purpose of computing any interest, penalty, or interest penalty, 302
the investor shall be deemed to have paid the refundable credit 303
provided by this division on the day that the pass-through 304
entity paid the estimated tax or the tax giving rise to the 305
credit. 306

(J) The tax commissioner shall ensure that each return 307
required to be filed under this section includes a box that the 308
taxpayer may check to authorize a paid tax preparer who prepared 309
the return to communicate with the department of taxation about 310
matters pertaining to the return. The return or instructions 311
accompanying the return shall indicate that by checking the box 312
the taxpayer authorizes the department of taxation to contact 313

the preparer concerning questions that arise during the 314
processing of the return and authorizes the preparer only to 315
provide the department with information that is missing from the 316
return, to contact the department for information about the 317
processing of the return or the status of the taxpayer's refund 318
or payments, and to respond to notices about mathematical 319
errors, offsets, or return preparation that the taxpayer has 320
received from the department and has shown to the preparer. 321

(K) The tax commissioner shall permit individual taxpayers 322
to instruct the department of taxation to cause any refund of 323
overpaid taxes to be deposited directly into a checking account, 324
savings account, or an individual retirement account or 325
individual retirement annuity, or preexisting college savings 326
plan or program account offered by the Ohio tuition trust 327
authority under Chapter 3334. of the Revised Code, as designated 328
by the taxpayer, when the taxpayer files the annual return 329
required by this section electronically. 330

(L) The tax commissioner may adopt rules to administer 331
this section. 332

Sec. 5747.64. (A) As used in this section: 333

(1) "Law enforcement officer" means a sheriff, deputy 334
sheriff, constable, police officer of a township or joint police 335
district, marshal, deputy marshal, municipal police officer, or 336
state highway patrol trooper. 337

(2) "School" means a school building, school grounds, or 338
other physical premises of any of the following: 339

(a) A city, exempted village, local, or joint vocational 340
school district; 341

(b) A community school established under Chapter 3314. of 342

the Revised Code; 343

(c) A STEM school established under Chapter 3326. of the 344
Revised Code; 345

(d) A nonpublic school for which the state board of 346
education has issued a charter pursuant to section 3301.16 of 347
the Revised Code and prescribes minimum standards under division 348
(D) (2) of section 3301.07 of the Revised Code. 349

(B) There is hereby allowed a nonrefundable credit against 350
a taxpayer's aggregate tax liability under section 5747.02 of 351
the Revised Code for a taxpayer who is a law enforcement officer 352
or retired law enforcement officer and who provides safety and 353
security services in a school under section 3313.94 of the 354
Revised Code without receiving compensation. The amount of the 355
credit equals two dollars for each hour or part of an hour that 356
the law enforcement officer or retired law enforcement officer 357
provides such services, but the credit amount claimed by the 358
officer shall not exceed five hundred dollars for any taxable 359
year, not including any amount of credit carried forward from a 360
prior year. 361

The law enforcement officer or retired law enforcement 362
officer shall claim the credit in the order required by section 363
5747.98 of the Revised Code for the taxable year in which the 364
officer provides such services. Any credit amount in excess of 365
the taxpayer's aggregate tax liability under section 5747.02 of 366
the Revised Code, after allowing for any other credits preceding 367
the credit in that order, may be carried forward for three 368
taxable years, but the amount of the excess credit allowed in 369
any such year shall be deducted from the balance carried forward 370
to the next year. 371

The tax commissioner may request that a law enforcement 372
officer or retired law enforcement officer claiming a credit 373
under this section furnish information as is necessary to 374
support the claim for the credit under this section, and no 375
credit shall be allowed unless the requested information is 376
provided. 377

Sec. 5747.98. (A) To provide a uniform procedure for 378
calculating a taxpayer's aggregate tax liability under section 379
5747.02 of the Revised Code, a taxpayer shall claim any credits 380
to which the taxpayer is entitled in the following order: 381

(1) Either the retirement income credit under division (B) 382
of section 5747.055 of the Revised Code or the lump sum 383
retirement income credits under divisions (C), (D), and (E) of 384
that section; 385

(2) Either the senior citizen credit under division (F) of 386
section 5747.055 of the Revised Code or the lump sum 387
distribution credit under division (G) of that section; 388

(3) The dependent care credit under section 5747.054 of 389
the Revised Code; 390

(4) The credit for displaced workers who pay for job 391
training under section 5747.27 of the Revised Code; 392

(5) The campaign contribution credit under section 5747.29 393
of the Revised Code; 394

(6) The twenty-dollar personal exemption credit under 395
section 5747.022 of the Revised Code; 396

(7) The joint filing credit under division (G) of section 397
5747.05 of the Revised Code; 398

(8) The earned income credit under section 5747.71 of the 399

Revised Code;	400
(9) The credit for adoption of a minor child under section	401
5747.37 of the Revised Code;	402
(10) The nonrefundable job retention credit under division	403
(B) of section 5747.058 of the Revised Code;	404
(11) The enterprise zone credit under section 5709.66 of	405
the Revised Code;	406
(12) The ethanol plant investment credit under section	407
5747.75 of the Revised Code;	408
(13) <u>The nonrefundable credit for law enforcement officer</u>	409
<u>school volunteers or retired law enforcement officer school</u>	410
<u>volunteers under section 5747.64 of the Revised Code;</u>	411
<u>(14)</u> The credit for purchases of qualifying grape	412
production property under section 5747.28 of the Revised Code;	413
(14) <u>(15)</u> The small business investment credit under	414
section 5747.81 of the Revised Code;	415
(15) <u>(16)</u> The enterprise zone credits under section	416
5709.65 of the Revised Code;	417
(16) <u>(17)</u> The research and development credit under	418
section 5747.331 of the Revised Code;	419
(17) <u>(18)</u> The credit for rehabilitating a historic	420
building under section 5747.76 of the Revised Code;	421
(18) <u>(19)</u> The nonresident credit under division (A) of	422
section 5747.05 of the Revised Code;	423
(19) <u>(20)</u> The credit for a resident's out-of-state income	424
under division (B) of section 5747.05 of the Revised Code;	425

~~(20)~~ (21) The refundable motion picture production credit 426
under section 5747.66 of the Revised Code; 427

~~(21)~~ (22) The refundable jobs creation credit or job 428
retention credit under division (A) of section 5747.058 of the 429
Revised Code; 430

~~(22)~~ (23) The refundable credit for taxes paid by a 431
qualifying entity granted under section 5747.059 of the Revised 432
Code; 433

~~(23)~~ (24) The refundable credits for taxes paid by a 434
qualifying pass-through entity granted under division (I) of 435
section 5747.08 of the Revised Code; 436

~~(24)~~ (25) The refundable credit under section 5747.80 of 437
the Revised Code for losses on loans made to the Ohio venture 438
capital program under sections 150.01 to 150.10 of the Revised 439
Code; 440

~~(25)~~ (26) The refundable credit for rehabilitating a 441
historic building under section 5747.76 of the Revised Code; 442

~~(26)~~ (27) The refundable credit for financial institution 443
taxes paid by a pass-through entity granted under section 444
5747.65 of the Revised Code. 445

(B) For any credit, except the refundable credits 446
enumerated in this section and the credit granted under division 447
(H) of section 5747.08 of the Revised Code, the amount of the 448
credit for a taxable year shall not exceed the taxpayer's 449
aggregate amount of tax due under section 5747.02 of the Revised 450
Code, after allowing for any other credit that precedes it in 451
the order required under this section. Any excess amount of a 452
particular credit may be carried forward if authorized under the 453
section creating that credit. Nothing in this chapter shall be 454

construed to allow a taxpayer to claim, directly or indirectly, 455
a credit more than once for a taxable year. 456

Section 2. That existing sections 5747.08 and 5747.98 of 457
the Revised Code are hereby repealed. 458

Section 3. The amendment or enactment by this act of 459
sections 5747.08, 5747.64, and 5747.98 of the Revised Code 460
applies to taxable years ending on or after the effective date 461
of this act. 462

Section 4. Pursuant to division (G) of section 5703.95 of 463
the Revised Code, which states that any bill introduced in the 464
House of Representatives or the Senate that proposes to enact or 465
modify one or more tax expenditures should include a statement 466
explaining the objectives of the tax expenditure or its 467
modification and the sponsor's intent in proposing the tax 468
expenditure or its modification: 469

The purpose of the credit authorized under section 5747.64 470
of the Revised Code, as enacted by this act, is to offer some 471
level of compensation for the professional services of 472
individuals that are securing our schools. 473