

As Introduced

132nd General Assembly

Regular Session

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H. B. No. 693

Representative Young

A BILL

To amend sections 109.73, 109.78, 2923.11, 1
2923.122, 2925.01, 5747.02, 5747.08, and 5747.98 2
and to enact sections 109.781, 2923.27, and 3
5747.69 of the Revised Code to require a state 4
certification to carry a firearm into a school 5
safety zone and to grant an income tax credit 6
for school employees or contractors who have 7
such certification. 8

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

Section 1. That sections 109.73, 109.78, 2923.11, 9
2923.122, 2925.01, 5747.02, 5747.08, and 5747.98 be amended and 10
sections 109.781, 2923.27, and 5747.69 of the Revised Code be 11
enacted to read as follows: 12

Sec. 109.73. (A) The Ohio peace officer training 13
commission shall recommend rules to the attorney general with 14
respect to all of the following: 15

(1) The approval, or revocation of approval, of peace 16
officer training schools administered by the state, counties, 17
municipal corporations, public school districts, technical 18
college districts, and the department of natural resources; 19

(2) Minimum courses of study, attendance requirements, and 20
equipment and facilities to be required at approved state, 21
county, municipal, and department of natural resources peace 22
officer training schools; 23

(3) Minimum qualifications for instructors at approved 24
state, county, municipal, and department of natural resources 25
peace officer training schools; 26

(4) The requirements of minimum basic training that peace 27
officers appointed to probationary terms shall complete before 28
being eligible for permanent appointment, which requirements 29
shall include training in the handling of the offense of 30
domestic violence, other types of domestic violence-related 31
offenses and incidents, and protection orders and consent 32
agreements issued or approved under section 2919.26 or 3113.31 33
of the Revised Code; crisis intervention training; and training 34
in the handling of missing children and child abuse and neglect 35
cases; and training in handling violations of section 2905.32 of 36
the Revised Code; and the time within which such basic training 37
shall be completed following appointment to a probationary term; 38

(5) The requirements of minimum basic training that peace 39
officers not appointed for probationary terms but appointed on 40
other than a permanent basis shall complete in order to be 41
eligible for continued employment or permanent appointment, 42
which requirements shall include training in the handling of the 43
offense of domestic violence, other types of domestic violence- 44
related offenses and incidents, and protection orders and 45
consent agreements issued or approved under section 2919.26 or 46
3113.31 of the Revised Code, crisis intervention training, and 47
training in the handling of missing children and child abuse and 48
neglect cases, and training in handling violations of section 49

2905.32 of the Revised Code, and the time within which such 50
basic training shall be completed following appointment on other 51
than a permanent basis; 52

(6) Categories or classifications of advanced in-service 53
training programs for peace officers, including programs in the 54
handling of the offense of domestic violence, other types of 55
domestic violence-related offenses and incidents, and protection 56
orders and consent agreements issued or approved under section 57
2919.26 or 3113.31 of the Revised Code, in crisis intervention, 58
and in the handling of missing children and child abuse and 59
neglect cases, and in handling violations of section 2905.32 of 60
the Revised Code, and minimum courses of study and attendance 61
requirements with respect to such categories or classifications; 62

(7) Permitting persons, who are employed as members of a 63
campus police department appointed under section 1713.50 of the 64
Revised Code; who are employed as police officers by a qualified 65
nonprofit corporation police department pursuant to section 66
1702.80 of the Revised Code; who are appointed and commissioned 67
as bank, savings and loan association, savings bank, credit 68
union, or association of banks, savings and loan associations, 69
savings banks, or credit unions police officers, as railroad 70
police officers, or as hospital police officers pursuant to 71
sections 4973.17 to 4973.22 of the Revised Code; or who are 72
appointed and commissioned as amusement park police officers 73
pursuant to section 4973.17 of the Revised Code, to attend 74
approved peace officer training schools, including the Ohio 75
peace officer training academy, and to receive certificates of 76
satisfactory completion of basic training programs, if the 77
private college or university that established the campus police 78
department; qualified nonprofit corporation police department; 79
bank, savings and loan association, savings bank, credit union, 80

or association of banks, savings and loan associations, savings 81
banks, or credit unions; railroad company; hospital; or 82
amusement park sponsoring the police officers pays the entire 83
cost of the training and certification and if trainee vacancies 84
are available; 85

(8) Permitting undercover drug agents to attend approved 86
peace officer training schools, other than the Ohio peace 87
officer training academy, and to receive certificates of 88
satisfactory completion of basic training programs, if, for each 89
undercover drug agent, the county, township, or municipal 90
corporation that employs that undercover drug agent pays the 91
entire cost of the training and certification; 92

(9) (a) The requirements for basic training programs for 93
bailiffs and deputy bailiffs of courts of record of this state 94
and for criminal investigators employed by the state public 95
defender that those persons shall complete before they may carry 96
a firearm while on duty; 97

(b) The requirements for any training received by a 98
bailiff or deputy bailiff of a court of record of this state or 99
by a criminal investigator employed by the state public defender 100
prior to June 6, 1986, that is to be considered equivalent to 101
the training described in division (A) (9) (a) of this section. 102

(10) Establishing minimum qualifications and requirements 103
for certification for dogs utilized by law enforcement agencies; 104

(11) Establishing minimum requirements for certification 105
of persons who are employed as correction officers in a full- 106
service jail, five-day facility, or eight-hour holding facility 107
or who provide correction services in such a jail or facility; 108

(12) Establishing requirements for the training of agents 109

of a county humane society under section 1717.06 of the Revised 110
Code, including, without limitation, a requirement that the 111
agents receive instruction on traditional animal husbandry 112
methods and training techniques, including customary owner- 113
performed practices; 114

(13) Permitting tactical medical professionals to attend 115
approved peace officer training schools, including the Ohio 116
peace officer training academy, to receive training of the type 117
described in division (A) (14) of this section and to receive 118
certificates of satisfactory completion of training programs 119
described in that division; 120

(14) The requirements for training programs that tactical 121
medical professionals shall complete to qualify them to carry 122
firearms while on duty under section 109.771 of the Revised 123
Code, which requirements shall include at least the firearms 124
training specified in division (A) of section 109.748 of the 125
Revised Code; 126

(15) The requirements for approval of a school safety zone 127
firearms training program offered under section 109.781 of the 128
Revised Code; 129

(16) The requirements for certification of persons who 130
have completed an approved school safety zone firearms training 131
program offered under section 109.781 of the Revised Code. 132

(B) The commission shall appoint an executive director, 133
with the approval of the attorney general, who shall hold office 134
during the pleasure of the commission. The executive director 135
shall perform such duties assigned by the commission. The 136
executive director shall receive a salary fixed pursuant to 137
Chapter 124. of the Revised Code and reimbursement for expenses 138

within the amounts available by appropriation. The executive 139
director may appoint officers, employees, agents, and 140
consultants as the executive director considers necessary, 141
prescribe their duties, and provide for reimbursement of their 142
expenses within the amounts available for reimbursement by 143
appropriation and with the approval of the commission. 144

(C) The commission may do all of the following: 145

(1) Recommend studies, surveys, and reports to be made by 146
the executive director regarding the carrying out of the 147
objectives and purposes of sections 109.71 to 109.77 of the 148
Revised Code; 149

(2) Visit and inspect any peace officer training school 150
that has been approved by the executive director or for which 151
application for approval has been made; 152

(3) Make recommendations, from time to time, to the 153
executive director, the attorney general, and the general 154
assembly regarding the carrying out of the purposes of sections 155
109.71 to 109.77 of the Revised Code; 156

(4) Report to the attorney general from time to time, and 157
to the governor and the general assembly at least annually, 158
concerning the activities of the commission; 159

(5) Establish fees for the services the commission offers 160
under sections 109.71 to 109.79 of the Revised Code, including, 161
but not limited to, fees for training, certification, and 162
testing; 163

(6) Perform such other acts as are necessary or 164
appropriate to carry out the powers and duties of the commission 165
as set forth in sections 109.71 to 109.77 of the Revised Code. 166

(D) In establishing the requirements, under division (A) 167
(12) of this section, the commission may consider any portions 168
of the curriculum for instruction on the topic of animal 169
husbandry practices, if any, of the Ohio state university 170
college of veterinary medicine. No person or entity that fails 171
to provide instruction on traditional animal husbandry methods 172
and training techniques, including customary owner-performed 173
practices, shall qualify to train a humane agent for appointment 174
under section 1717.06 of the Revised Code. 175

Sec. 109.78. (A) The executive director of the Ohio peace 176
officer training commission, on behalf of the commission and in 177
accordance with rules promulgated by the attorney general, shall 178
certify persons who have satisfactorily completed approved 179
training programs designed to qualify persons for positions as 180
special police, security guards, or persons otherwise privately 181
employed in a police capacity and issue appropriate certificates 182
to such persons. Application for approval of a training program 183
designed to qualify persons for such positions shall be made to 184
the commission. An application for approval shall be submitted 185
to the commission with a fee of one hundred twenty-five dollars, 186
which fee shall be refunded if the application is denied. Such 187
programs shall cover only duties and jurisdiction of such 188
security guards and special police privately employed in a 189
police capacity when such officers do not qualify for training 190
under section 109.71 of the Revised Code. A person attending an 191
approved basic training program administered by the state shall 192
pay to the agency administering the program the cost of the 193
person's participation in the program as determined by the 194
agency. A person attending an approved basic training program 195
administered by a county or municipal corporation shall pay the 196
cost of the person's participation in the program, as determined 197

by the administering subdivision, to the county or the municipal 198
corporation. A person who is issued a certificate for 199
satisfactory completion of an approved basic training program 200
shall pay to the commission a fee of fifteen dollars. A 201
duplicate of a lost, spoliated, or destroyed certificate may be 202
issued upon application and payment of a fee of fifteen dollars. 203
Such certificate or the completion of twenty years of active 204
duty as a peace officer shall satisfy the educational 205
requirements for appointment or commission as a special police 206
officer or special deputy of a political subdivision of this 207
state. 208

(B) (1) The executive director of the Ohio peace officer 209
training commission, on behalf of the commission and in 210
accordance with rules promulgated by the attorney general, shall 211
certify basic firearms training programs, and shall issue 212
certificates to class A, B, or C licensees or prospective class 213
A, B, or C licensees under Chapter 4749. of the Revised Code and 214
to registered or prospective employees of such class A, B, or C 215
licensees who have satisfactorily completed a basic firearms 216
training program of the type described in division (A) (1) of 217
section 4749.10 of the Revised Code. 218

Application for approval of a basic firearms training 219
program shall be made to the commission. An application shall be 220
submitted to the commission with a fee of one hundred dollars, 221
which fee shall be refunded if the application is denied. 222

A person who is issued a certificate for satisfactory 223
completion of an approved basic firearms training program shall 224
pay a fee of ten dollars to the commission. A duplicate of a 225
lost, spoliated, or destroyed certificate may be issued upon 226
application and payment of a fee of five dollars. 227

(2) The executive director, on behalf of the commission 228
and in accordance with rules promulgated by the attorney 229
general, also shall certify firearms requalification training 230
programs and instructors for the annual requalification of class 231
A, B, or C licensees under Chapter 4749. of the Revised Code and 232
registered or prospective employees of such class A, B, or C 233
licensees who are authorized to carry a firearm under section 234
4749.10 of the Revised Code. Application for approval of a 235
training program or instructor for such purpose shall be made to 236
the commission. Such an application shall be submitted to the 237
commission with a fee of fifty dollars, which fee shall be 238
refunded if the application is denied. 239

(3) The executive director, upon request, also shall 240
review firearms training received within three years prior to 241
November 23, 1985, by any class A, B, or C licensee or 242
prospective class A, B, or C licensee, or by any registered or 243
prospective employee of any class A, B, or C licensee under 244
Chapter 4749. of the Revised Code to determine if the training 245
received is equivalent to a basic firearms training program that 246
includes twenty hours of handgun training and five hours of 247
training in the use of other firearms, if any other firearm is 248
to be used. If the executive director determines the training 249
was received within the three-year period and that it is 250
equivalent to such a program, the executive director shall issue 251
written evidence of approval of the equivalency training to the 252
licensee or employee. 253

(C) There is hereby established in the state treasury the 254
peace officer private security fund, which shall be used by the 255
Ohio peace officer training commission to administer the 256
training program to qualify persons for positions as special 257
police, security guards, or other private employment in a police 258

capacity, as described in division (A) of this section, and the 259
training program in basic firearms and the training program for 260
firearms requalification, both as described in division (B) of 261
this section. All fees paid to the commission by applicants for 262
approval of a training program designed to qualify persons for 263
such private police positions, basic firearms training program, 264
or a firearms requalification training program or instructor, as 265
required by division (A) or (B) of this section, by persons who 266
satisfactorily complete a private police training program or a 267
basic firearms training program, as required by division (A) or 268
(B) of this section, or by persons who satisfactorily requalify 269
in firearms use, as required by division (B) (2) of section 270
4749.10 of the Revised Code, shall be transmitted to the 271
treasurer of state for deposit in the fund. The fund shall be 272
used only for the purpose set forth in this division. 273

(D) No public or private educational institution or 274
superintendent of the state highway patrol shall employ a person 275
as a special police officer, security guard, or other position 276
in which such person goes armed while on duty, who has not 277
received a certificate of having satisfactorily completed an 278
approved basic peace officer training program, unless the person 279
has completed twenty years of active duty as a peace officer. 280
This division does not apply to a school employee or other 281
individual engaged to provide services to a school district or 282
school who carries a concealed handgun in accordance with 283
division (D) (1) (a) (iv) of section 2923.122 of the Revised Code, 284
provided that the employee's or individual's primary duties are 285
unrelated or incidental to the provision of security services. 286

Sec. 109.781. (A) The executive director of the Ohio peace 287
officer training commission, on behalf of the commission and in 288
accordance with rules promulgated by the attorney general, shall 289

certify persons who have successfully completed approved 290
training programs designed to prepare school employees or other 291
individuals engaged to provide services to a school district or 292
school in the proper use and handling of a firearm in a school 293
safety zone. Application for approval of a training program 294
designed to certify persons under this section shall be made to 295
the commission. 296

(B) To be approved under this section, a training program 297
shall meet the following requirements: 298

(1) Every instructor conducting training has completed a 299
scenario based training instructor course offered by the Ohio 300
peace officer training commission. 301

(2) The program is a scenario training equipment program 302
or similar program that meets minimum standards prescribed by 303
the attorney general. 304

(3) At least one instructor conducting the training is 305
permitted to disqualify a participant if the trainer determines 306
that the participant does not have the proper fortitude or 307
disposition to safely carry a firearm in a school safety zone. 308

(C) A training program approved under this section shall 309
be offered only to persons who already hold a valid concealed 310
handgun license issued under section 2923.125 of the Revised 311
Code. 312

Sec. 2923.11. As used in sections 2923.11 to 2923.24 of 313
the Revised Code: 314

(A) "Deadly weapon" means any instrument, device, or thing 315
capable of inflicting death, and designed or specially adapted 316
for use as a weapon, or possessed, carried, or used as a weapon. 317

(B) (1) "Firearm" means any deadly weapon capable of 318
expelling or propelling one or more projectiles by the action of 319
an explosive or combustible propellant. "Firearm" includes an 320
unloaded firearm, and any firearm that is inoperable but that 321
can readily be rendered operable. 322

(2) When determining whether a firearm is capable of 323
expelling or propelling one or more projectiles by the action of 324
an explosive or combustible propellant, the trier of fact may 325
rely upon circumstantial evidence, including, but not limited 326
to, the representations and actions of the individual exercising 327
control over the firearm. 328

(C) "Handgun" means any of the following: 329

(1) Any firearm that has a short stock and is designed to 330
be held and fired by the use of a single hand; 331

(2) Any combination of parts from which a firearm of a 332
type described in division (C) (1) of this section can be 333
assembled. 334

(D) "Semi-automatic firearm" means any firearm designed or 335
specially adapted to fire a single cartridge and automatically 336
chamber a succeeding cartridge ready to fire, with a single 337
function of the trigger. 338

(E) "Automatic firearm" means any firearm designed or 339
specially adapted to fire a succession of cartridges with a 340
single function of the trigger. 341

(F) "Sawed-off firearm" means a shotgun with a barrel less 342
than eighteen inches long, or a rifle with a barrel less than 343
sixteen inches long, or a shotgun or rifle less than twenty-six 344
inches long overall. 345

- (G) "Zip-gun" means any of the following: 346
- (1) Any firearm of crude and extemporized manufacture; 347
- (2) Any device, including without limitation a starter's 348
pistol, that is not designed as a firearm, but that is specially 349
adapted for use as a firearm; 350
- (3) Any industrial tool, signalling device, or safety 351
device, that is not designed as a firearm, but that as designed 352
is capable of use as such, when possessed, carried, or used as a 353
firearm. 354
- (H) "Explosive device" means any device designed or 355
specially adapted to cause physical harm to persons or property 356
by means of an explosion, and consisting of an explosive 357
substance or agency and a means to detonate it. "Explosive 358
device" includes without limitation any bomb, any explosive 359
demolition device, any blasting cap or detonator containing an 360
explosive charge, and any pressure vessel that has been 361
knowingly tampered with or arranged so as to explode. 362
- (I) "Incendiary device" means any firebomb, and any device 363
designed or specially adapted to cause physical harm to persons 364
or property by means of fire, and consisting of an incendiary 365
substance or agency and a means to ignite it. 366
- (J) "Ballistic knife" means a knife with a detachable 367
blade that is propelled by a spring-operated mechanism. 368
- (K) "Dangerous ordnance" means any of the following, 369
except as provided in division (L) of this section: 370
- (1) Any automatic or sawed-off firearm, zip-gun, or 371
ballistic knife; 372
- (2) Any explosive device or incendiary device; 373

(3) Nitroglycerin, nitrocellulose, nitrostarch, PETN, 374
cyclonite, TNT, picric acid, and other high explosives; amatol, 375
tritonite, tetrytol, pentolite, peccretol, cyclotol, and other 376
high explosive compositions; plastic explosives; dynamite, 377
blasting gelatin, gelatin dynamite, sensitized ammonium nitrate, 378
liquid-oxygen blasting explosives, blasting powder, and other 379
blasting agents; and any other explosive substance having 380
sufficient brisance or power to be particularly suitable for use 381
as a military explosive, or for use in mining, quarrying, 382
excavating, or demolitions; 383

(4) Any firearm, rocket launcher, mortar, artillery piece, 384
grenade, mine, bomb, torpedo, or similar weapon, designed and 385
manufactured for military purposes, and the ammunition for that 386
weapon; 387

(5) Any firearm muffler or suppressor; 388

(6) Any combination of parts that is intended by the owner 389
for use in converting any firearm or other device into a 390
dangerous ordnance. 391

(L) "Dangerous ordnance" does not include any of the 392
following: 393

(1) Any firearm, including a military weapon and the 394
ammunition for that weapon, and regardless of its actual age, 395
that employs a percussion cap or other obsolete ignition system, 396
or that is designed and safe for use only with black powder; 397

(2) Any pistol, rifle, or shotgun, designed or suitable 398
for sporting purposes, including a military weapon as issued or 399
as modified, and the ammunition for that weapon, unless the 400
firearm is an automatic or sawed-off firearm; 401

(3) Any cannon or other artillery piece that, regardless 402

of its actual age, is of a type in accepted use prior to 1887, 403
has no mechanical, hydraulic, pneumatic, or other system for 404
absorbing recoil and returning the tube into battery without 405
displacing the carriage, and is designed and safe for use only 406
with black powder; 407

(4) Black powder, priming quills, and percussion caps 408
possessed and lawfully used to fire a cannon of a type defined 409
in division (L) (3) of this section during displays, 410
celebrations, organized matches or shoots, and target practice, 411
and smokeless and black powder, primers, and percussion caps 412
possessed and lawfully used as a propellant or ignition device 413
in small-arms or small-arms ammunition; 414

(5) Dangerous ordnance that is inoperable or inert and 415
cannot readily be rendered operable or activated, and that is 416
kept as a trophy, souvenir, curio, or museum piece. 417

(6) Any device that is expressly excepted from the 418
definition of a destructive device pursuant to the "Gun Control 419
Act of 1968," 82 Stat. 1213, 18 U.S.C. 921(a) (4), as amended, 420
and regulations issued under that act. 421

(M) "Explosive" means any chemical compound, mixture, or 422
device, the primary or common purpose of which is to function by 423
explosion. "Explosive" includes all materials that have been 424
classified as division 1.1, division 1.2, division 1.3, or 425
division 1.4 explosives by the United States department of 426
transportation in its regulations and includes, but is not 427
limited to, dynamite, black powder, pellet powders, initiating 428
explosives, blasting caps, electric blasting caps, safety fuses, 429
fuse igniters, squibs, cordeau detonant fuses, instantaneous 430
fuses, and igniter cords and igniters. "Explosive" does not 431
include "fireworks," as defined in section 3743.01 of the 432

Revised Code, or any substance or material otherwise meeting the 433
definition of explosive set forth in this section that is 434
manufactured, sold, possessed, transported, stored, or used in 435
any activity described in section 3743.80 of the Revised Code, 436
provided the activity is conducted in accordance with all 437
applicable laws, rules, and regulations, including, but not 438
limited to, the provisions of section 3743.80 of the Revised 439
Code and the rules of the fire marshal adopted pursuant to 440
section 3737.82 of the Revised Code. 441

(N) (1) "Concealed handgun license" or "license to carry a 442
concealed handgun" means, subject to division (N) (2) of this 443
section, a license or temporary emergency license to carry a 444
concealed handgun issued under section 2923.125 or 2923.1213 of 445
the Revised Code or a license to carry a concealed handgun 446
issued by another state with which the attorney general has 447
entered into a reciprocity agreement under section 109.69 of the 448
Revised Code. 449

(2) A reference in any provision of the Revised Code to a 450
concealed handgun license issued under section 2923.125 of the 451
Revised Code or a license to carry a concealed handgun issued 452
under section 2923.125 of the Revised Code means only a license 453
of the type that is specified in that section. A reference in 454
any provision of the Revised Code to a concealed handgun license 455
issued under section 2923.1213 of the Revised Code, a license to 456
carry a concealed handgun issued under section 2923.1213 of the 457
Revised Code, or a license to carry a concealed handgun on a 458
temporary emergency basis means only a license of the type that 459
is specified in section 2923.1213 of the Revised Code. A 460
reference in any provision of the Revised Code to a concealed 461
handgun license issued by another state or a license to carry a 462
concealed handgun issued by another state means only a license 463

issued by another state with which the attorney general has 464
entered into a reciprocity agreement under section 109.69 of the 465
Revised Code. 466

(O) "Valid concealed handgun license" or "valid license to 467
carry a concealed handgun" means a concealed handgun license 468
that is currently valid, that is not under a suspension under 469
division (A)(1) of section 2923.128 of the Revised Code, under 470
section 2923.1213 of the Revised Code, or under a suspension 471
provision of the state other than this state in which the 472
license was issued, and that has not been revoked under division 473
(B)(1) of section 2923.128 of the Revised Code, under section 474
2923.1213 of the Revised Code, or under a revocation provision 475
of the state other than this state in which the license was 476
issued. 477

(P) "Misdemeanor punishable by imprisonment for a term 478
exceeding one year" does not include any of the following: 479

(1) Any federal or state offense pertaining to antitrust 480
violations, unfair trade practices, restraints of trade, or 481
other similar offenses relating to the regulation of business 482
practices; 483

(2) Any misdemeanor offense punishable by a term of 484
imprisonment of two years or less. 485

(Q) "Alien registration number" means the number issued by 486
the United States citizenship and immigration services agency 487
that is located on the alien's permanent resident card and may 488
also be commonly referred to as the "USCIS number" or the "alien 489
number." 490

(R) "Active duty" has the same meaning as defined in 10 491
U.S.C. 101. 492

(S) "School employee" means an employee of any of the 493
following: 494

(1) A school district or education service center; 495

(2) A community school established under Chapter 3314. of 496
the Revised Code; 497

(3) A STEM or STEAM school established under Chapter 3326. 498
of the Revised Code; 499

(4) A nonpublic school for which the state board of 500
education prescribes minimum standards under division (D) of 501
section 3301.07 of the Revised Code. 502

Sec. 2923.122. (A) No person shall knowingly convey, or 503
attempt to convey, a deadly weapon or dangerous ordnance into a 504
school safety zone. 505

(B) No person shall knowingly possess a deadly weapon or 506
dangerous ordnance in a school safety zone. 507

(C) No person shall knowingly possess an object in a 508
school safety zone if both of the following apply: 509

(1) The object is indistinguishable from a firearm, 510
whether or not the object is capable of being fired. 511

(2) The person indicates that the person possesses the 512
object and that it is a firearm, or the person knowingly 513
displays or brandishes the object and indicates that it is a 514
firearm. 515

(D) (1) This section does not apply to any of the 516
following: 517

(a) (i) An officer, agent, or employee of this or any other 518
state or the United States who is authorized to carry deadly 519

weapons or dangerous ordnance and is acting within the scope of 520
the officer's, agent's, or employee's duties,~~a-i~~ 521

(ii) A law enforcement officer who is authorized to carry 522
deadly weapons or dangerous ordnance,~~a-i~~ 523

(iii) A security officer employed by a board of education 524
or governing body of a school during the time that the security 525
officer is on duty pursuant to that contract of employment,~~or~~ 526
~~any-i~~ 527

(iv) Any other person who meets all of the following 528
requirements: 529

(I) The person has written authorization from the board of 530
education or governing body of a school to convey deadly weapons 531
or dangerous ordnance into a school safety zone or to possess a 532
deadly weapon or dangerous ordnance in a school safety zone~~and~~ 533
~~who-~~ 534

(II) The person conveys or possesses the deadly weapon or 535
dangerous ordnance in accordance with that authorization~~r-~~ 536

(III) The person has a valid concealed handgun license 537
issued under section 2923.125 of the Revised Code. 538

(IV) The person has a valid certificate to carry firearms 539
into a school safety zone issued under section 2923.27 of the 540
Revised Code. 541

(b) Any person who is employed in this state, who is 542
authorized to carry deadly weapons or dangerous ordnance, and 543
who is subject to and in compliance with the requirements of 544
section 109.801 of the Revised Code, unless the appointing 545
authority of the person has expressly specified that the 546
exemption provided in division (D) (1) (b) of this section does 547

not apply to the person. 548

(2) Division (C) of this section does not apply to 549
premises upon which home schooling is conducted. Division (C) of 550
this section also does not apply to a school administrator, 551
teacher, or employee who possesses an object that is 552
indistinguishable from a firearm for legitimate school purposes 553
during the course of employment, a student who uses an object 554
that is indistinguishable from a firearm under the direction of 555
a school administrator, teacher, or employee, or any other 556
person who with the express prior approval of a school 557
administrator possesses an object that is indistinguishable from 558
a firearm for a legitimate purpose, including the use of the 559
object in a ceremonial activity, a play, reenactment, or other 560
dramatic presentation, school safety training, or a ROTC 561
activity or another similar use of the object. 562

(3) This section does not apply to a person who conveys or 563
attempts to convey a handgun into, or possesses a handgun in, a 564
school safety zone if, at the time of that conveyance, attempted 565
conveyance, or possession of the handgun, all of the following 566
apply: 567

(a) The person does not enter into a school building or 568
onto school premises and is not at a school activity. 569

(b) The person is carrying a valid concealed handgun 570
license or the person is an active duty member of the armed 571
forces of the United States and is carrying a valid military 572
identification card and documentation of successful completion 573
of firearms training that meets or exceeds the training 574
requirements described in division (G) (1) of section 2923.125 of 575
the Revised Code. 576

(c) The person is in the school safety zone in accordance 577
with 18 U.S.C. 922(q) (2) (B). 578

(d) The person is not knowingly in a place described in 579
division (B) (1) or (B) (3) to (8) of section 2923.126 of the 580
Revised Code. 581

(4) This section does not apply to a person who conveys or 582
attempts to convey a handgun into, or possesses a handgun in, a 583
school safety zone if at the time of that conveyance, attempted 584
conveyance, or possession of the handgun all of the following 585
apply: 586

(a) The person is carrying a valid concealed handgun 587
license or the person is an active duty member of the armed 588
forces of the United States and is carrying a valid military 589
identification card and documentation of successful completion 590
of firearms training that meets or exceeds the training 591
requirements described in division (G) (1) of section 2923.125 of 592
the Revised Code. 593

(b) The person leaves the handgun in a motor vehicle. 594

(c) The handgun does not leave the motor vehicle. 595

(d) If the person exits the motor vehicle, the person 596
locks the motor vehicle. 597

(E) (1) Whoever violates division (A) or (B) of this 598
section is guilty of illegal conveyance or possession of a 599
deadly weapon or dangerous ordnance in a school safety zone. 600
Except as otherwise provided in this division, illegal 601
conveyance or possession of a deadly weapon or dangerous 602
ordnance in a school safety zone is a felony of the fifth 603
degree. If the offender previously has been convicted of a 604
violation of this section, illegal conveyance or possession of a 605

deadly weapon or dangerous ordnance in a school safety zone is a 606
felony of the fourth degree. 607

(2) Whoever violates division (C) of this section is 608
guilty of illegal possession of an object indistinguishable from 609
a firearm in a school safety zone. Except as otherwise provided 610
in this division, illegal possession of an object 611
indistinguishable from a firearm in a school safety zone is a 612
misdemeanor of the first degree. If the offender previously has 613
been convicted of a violation of this section, illegal 614
possession of an object indistinguishable from a firearm in a 615
school safety zone is a felony of the fifth degree. 616

(F) (1) In addition to any other penalty imposed upon a 617
person who is convicted of or pleads guilty to a violation of 618
this section and subject to division (F) (2) of this section, if 619
the offender has not attained nineteen years of age, regardless 620
of whether the offender is attending or is enrolled in a school 621
operated by a board of education or for which the state board of 622
education prescribes minimum standards under section 3301.07 of 623
the Revised Code, the court shall impose upon the offender a 624
class four suspension of the offender's probationary driver's 625
license, restricted license, driver's license, commercial 626
driver's license, temporary instruction permit, or probationary 627
commercial driver's license that then is in effect from the 628
range specified in division (A) (4) of section 4510.02 of the 629
Revised Code and shall deny the offender the issuance of any 630
permit or license of that type during the period of the 631
suspension. 632

If the offender is not a resident of this state, the court 633
shall impose a class four suspension of the nonresident 634
operating privilege of the offender from the range specified in 635

division (A) (4) of section 4510.02 of the Revised Code. 636

(2) If the offender shows good cause why the court should 637
not suspend one of the types of licenses, permits, or privileges 638
specified in division (F) (1) of this section or deny the 639
issuance of one of the temporary instruction permits specified 640
in that division, the court in its discretion may choose not to 641
impose the suspension, revocation, or denial required in that 642
division, but the court, in its discretion, instead may require 643
the offender to perform community service for a number of hours 644
determined by the court. 645

(G) As used in this section, "object that is 646
indistinguishable from a firearm" means an object made, 647
constructed, or altered so that, to a reasonable person without 648
specialized training in firearms, the object appears to be a 649
firearm. 650

Sec. 2923.27. An applicant for a certificate to carry 651
firearms in a school safety zone shall submit evidence to the 652
county sheriff that demonstrates that the person has completed a 653
school safety zone firearms training program approved by the 654
Ohio peace officer training commission under section 109.781 of 655
the Revised Code. If the evidence submitted demonstrates that 656
the person has successfully completed a school safety zone 657
firearms training program under that section, the sheriff shall 658
issue to that person a certificate to carry firearms into a 659
school safety zone. 660

Sec. 2925.01. As used in this chapter: 661

(A) "Administer," "controlled substance," "controlled 662
substance analog," "dispense," "distribute," "hypodermic," 663
"manufacturer," "official written order," "person," 664

"pharmacist," "pharmacy," "sale," "schedule I," "schedule II," 665
"schedule III," "schedule IV," "schedule V," and "wholesaler" 666
have the same meanings as in section 3719.01 of the Revised 667
Code. 668

(B) "Drug dependent person" and "drug of abuse" have the 669
same meanings as in section 3719.011 of the Revised Code. 670

(C) "Drug," "dangerous drug," "licensed health 671
professional authorized to prescribe drugs," and "prescription" 672
have the same meanings as in section 4729.01 of the Revised 673
Code. 674

(D) "Bulk amount" of a controlled substance means any of 675
the following: 676

(1) For any compound, mixture, preparation, or substance 677
included in schedule I, schedule II, or schedule III, with the 678
exception of controlled substance analogs, marihuana, cocaine, 679
L.S.D., heroin, and hashish and except as provided in division 680
(D) (2) or (5) of this section, whichever of the following is 681
applicable: 682

(a) An amount equal to or exceeding ten grams or twenty- 683
five unit doses of a compound, mixture, preparation, or 684
substance that is or contains any amount of a schedule I opiate 685
or opium derivative; 686

(b) An amount equal to or exceeding ten grams of a 687
compound, mixture, preparation, or substance that is or contains 688
any amount of raw or gum opium; 689

(c) An amount equal to or exceeding thirty grams or ten 690
unit doses of a compound, mixture, preparation, or substance 691
that is or contains any amount of a schedule I hallucinogen 692
other than tetrahydrocannabinol or lysergic acid amide, or a 693

schedule I stimulant or depressant; 694

(d) An amount equal to or exceeding twenty grams or five 695
times the maximum daily dose in the usual dose range specified 696
in a standard pharmaceutical reference manual of a compound, 697
mixture, preparation, or substance that is or contains any 698
amount of a schedule II opiate or opium derivative; 699

(e) An amount equal to or exceeding five grams or ten unit 700
doses of a compound, mixture, preparation, or substance that is 701
or contains any amount of phencyclidine; 702

(f) An amount equal to or exceeding one hundred twenty 703
grams or thirty times the maximum daily dose in the usual dose 704
range specified in a standard pharmaceutical reference manual of 705
a compound, mixture, preparation, or substance that is or 706
contains any amount of a schedule II stimulant that is in a 707
final dosage form manufactured by a person authorized by the 708
"Federal Food, Drug, and Cosmetic Act," 52 Stat. 1040 (1938), 21 709
U.S.C.A. 301, as amended, and the federal drug abuse control 710
laws, as defined in section 3719.01 of the Revised Code, that is 711
or contains any amount of a schedule II depressant substance or 712
a schedule II hallucinogenic substance; 713

(g) An amount equal to or exceeding three grams of a 714
compound, mixture, preparation, or substance that is or contains 715
any amount of a schedule II stimulant, or any of its salts or 716
isomers, that is not in a final dosage form manufactured by a 717
person authorized by the Federal Food, Drug, and Cosmetic Act 718
and the federal drug abuse control laws. 719

(2) An amount equal to or exceeding one hundred twenty 720
grams or thirty times the maximum daily dose in the usual dose 721
range specified in a standard pharmaceutical reference manual of 722

a compound, mixture, preparation, or substance that is or 723
contains any amount of a schedule III or IV substance other than 724
an anabolic steroid or a schedule III opiate or opium 725
derivative; 726

(3) An amount equal to or exceeding twenty grams or five 727
times the maximum daily dose in the usual dose range specified 728
in a standard pharmaceutical reference manual of a compound, 729
mixture, preparation, or substance that is or contains any 730
amount of a schedule III opiate or opium derivative; 731

(4) An amount equal to or exceeding two hundred fifty 732
milliliters or two hundred fifty grams of a compound, mixture, 733
preparation, or substance that is or contains any amount of a 734
schedule V substance; 735

(5) An amount equal to or exceeding two hundred solid 736
dosage units, sixteen grams, or sixteen milliliters of a 737
compound, mixture, preparation, or substance that is or contains 738
any amount of a schedule III anabolic steroid. 739

(E) "Unit dose" means an amount or unit of a compound, 740
mixture, or preparation containing a controlled substance that 741
is separately identifiable and in a form that indicates that it 742
is the amount or unit by which the controlled substance is 743
separately administered to or taken by an individual. 744

(F) "Cultivate" includes planting, watering, fertilizing, 745
or tilling. 746

(G) "Drug abuse offense" means any of the following: 747

(1) A violation of division (A) of section 2913.02 that 748
constitutes theft of drugs, or a violation of section 2925.02, 749
2925.03, 2925.04, 2925.041, 2925.05, 2925.06, 2925.11, 2925.12, 750
2925.13, 2925.22, 2925.23, 2925.24, 2925.31, 2925.32, 2925.36, 751

or 2925.37 of the Revised Code; 752

(2) A violation of an existing or former law of this or 753
any other state or of the United States that is substantially 754
equivalent to any section listed in division (G)(1) of this 755
section; 756

(3) An offense under an existing or former law of this or 757
any other state, or of the United States, of which planting, 758
cultivating, harvesting, processing, making, manufacturing, 759
producing, shipping, transporting, delivering, acquiring, 760
possessing, storing, distributing, dispensing, selling, inducing 761
another to use, administering to another, using, or otherwise 762
dealing with a controlled substance is an element; 763

(4) A conspiracy to commit, attempt to commit, or 764
complicity in committing or attempting to commit any offense 765
under division (G)(1), (2), or (3) of this section. 766

(H) "Felony drug abuse offense" means any drug abuse 767
offense that would constitute a felony under the laws of this 768
state, any other state, or the United States. 769

(I) "Harmful intoxicant" does not include beer or 770
intoxicating liquor but means any of the following: 771

(1) Any compound, mixture, preparation, or substance the 772
gas, fumes, or vapor of which when inhaled can induce 773
intoxication, excitement, giddiness, irrational behavior, 774
depression, stupefaction, paralysis, unconsciousness, 775
asphyxiation, or other harmful physiological effects, and 776
includes, but is not limited to, any of the following: 777

(a) Any volatile organic solvent, plastic cement, model 778
cement, fingernail polish remover, lacquer thinner, cleaning 779
fluid, gasoline, or other preparation containing a volatile 780

organic solvent;	781
(b) Any aerosol propellant;	782
(c) Any fluorocarbon refrigerant;	783
(d) Any anesthetic gas.	784
(2) Gamma Butyrolactone;	785
(3) 1,4 Butanediol.	786
(J) "Manufacture" means to plant, cultivate, harvest,	787
process, make, prepare, or otherwise engage in any part of the	788
production of a drug, by propagation, extraction, chemical	789
synthesis, or compounding, or any combination of the same, and	790
includes packaging, repackaging, labeling, and other activities	791
incident to production.	792
(K) "Possess" or "possession" means having control over a	793
thing or substance, but may not be inferred solely from mere	794
access to the thing or substance through ownership or occupation	795
of the premises upon which the thing or substance is found.	796
(L) "Sample drug" means a drug or pharmaceutical	797
preparation that would be hazardous to health or safety if used	798
without the supervision of a licensed health professional	799
authorized to prescribe drugs, or a drug of abuse, and that, at	800
one time, had been placed in a container plainly marked as a	801
sample by a manufacturer.	802
(M) "Standard pharmaceutical reference manual" means the	803
current edition, with cumulative changes if any, of references	804
that are approved by the state board of pharmacy.	805
(N) "Juvenile" means a person under eighteen years of age.	806
(O) "Counterfeit controlled substance" means any of the	807

following: 808

(1) Any drug that bears, or whose container or label 809
bears, a trademark, trade name, or other identifying mark used 810
without authorization of the owner of rights to that trademark, 811
trade name, or identifying mark; 812

(2) Any unmarked or unlabeled substance that is 813
represented to be a controlled substance manufactured, 814
processed, packed, or distributed by a person other than the 815
person that manufactured, processed, packed, or distributed it; 816

(3) Any substance that is represented to be a controlled 817
substance but is not a controlled substance or is a different 818
controlled substance; 819

(4) Any substance other than a controlled substance that a 820
reasonable person would believe to be a controlled substance 821
because of its similarity in shape, size, and color, or its 822
markings, labeling, packaging, distribution, or the price for 823
which it is sold or offered for sale. 824

(P) An offense is "committed in the vicinity of a school" 825
if the offender commits the offense on school premises, in a 826
school building, or within one thousand feet of the boundaries 827
of any school premises, regardless of whether the offender knows 828
the offense is being committed on school premises, in a school 829
building, or within one thousand feet of the boundaries of any 830
school premises. 831

(Q) "School" means any school operated by a board of 832
education, any community school established under Chapter 3314. 833
of the Revised Code, any STEM or STEAM school established under 834
Chapter 3326. of the Revised Code, or any nonpublic school for 835
which the state board of education prescribes minimum standards 836

under section 3301.07 of the Revised Code, whether or not any 837
instruction, extracurricular activities, or training provided by 838
the school is being conducted at the time a criminal offense is 839
committed. 840

(R) "School premises" means either of the following: 841

(1) The parcel of real property on which any school is 842
situated, whether or not any instruction, extracurricular 843
activities, or training provided by the school is being 844
conducted on the premises at the time a criminal offense is 845
committed; 846

(2) Any other parcel of real property that is owned or 847
leased by a board of education of a school, the governing 848
authority of a community school established under Chapter 3314. 849
of the Revised Code, the governing body of a STEM or STEAM 850
school established under Chapter 3326. of the Revised Code, or 851
the governing body of a nonpublic school for which the state 852
board of education prescribes minimum standards under section 853
3301.07 of the Revised Code and on which some of the 854
instruction, extracurricular activities, or training of the 855
school is conducted, whether or not any instruction, 856
extracurricular activities, or training provided by the school 857
is being conducted on the parcel of real property at the time a 858
criminal offense is committed. 859

(S) "School building" means any building in which any of 860
the instruction, extracurricular activities, or training 861
provided by a school is conducted, whether or not any 862
instruction, extracurricular activities, or training provided by 863
the school is being conducted in the school building at the time 864
a criminal offense is committed. 865

(T) "Disciplinary counsel" means the disciplinary counsel 866
appointed by the board of commissioners on grievances and 867
discipline of the supreme court under the Rules for the 868
Government of the Bar of Ohio. 869

(U) "Certified grievance committee" means a duly 870
constituted and organized committee of the Ohio state bar 871
association or of one or more local bar associations of the 872
state of Ohio that complies with the criteria set forth in Rule 873
V, section 6 of the Rules for the Government of the Bar of Ohio. 874

(V) "Professional license" means any license, permit, 875
certificate, registration, qualification, admission, temporary 876
license, temporary permit, temporary certificate, or temporary 877
registration that is described in divisions (W) (1) to (36) of 878
this section and that qualifies a person as a professionally 879
licensed person. 880

(W) "Professionally licensed person" means any of the 881
following: 882

(1) A person who has obtained a license as a manufacturer 883
of controlled substances or a wholesaler of controlled 884
substances under Chapter 3719. of the Revised Code; 885

(2) A person who has received a certificate or temporary 886
certificate as a certified public accountant or who has 887
registered as a public accountant under Chapter 4701. of the 888
Revised Code and who holds an Ohio permit issued under that 889
chapter; 890

(3) A person who holds a certificate of qualification to 891
practice architecture issued or renewed and registered under 892
Chapter 4703. of the Revised Code; 893

(4) A person who is registered as a landscape architect 894

under Chapter 4703. of the Revised Code or who holds a permit as 895
a landscape architect issued under that chapter; 896

(5) A person licensed under Chapter 4707. of the Revised 897
Code; 898

(6) A person who has been issued a certificate of 899
registration as a registered barber under Chapter 4709. of the 900
Revised Code; 901

(7) A person licensed and regulated to engage in the 902
business of a debt pooling company by a legislative authority, 903
under authority of Chapter 4710. of the Revised Code; 904

(8) A person who has been issued a cosmetologist's 905
license, hair designer's license, manicurist's license, 906
esthetician's license, natural hair stylist's license, advanced 907
cosmetologist's license, advanced hair designer's license, 908
advanced manicurist's license, advanced esthetician's license, 909
advanced natural hair stylist's license, cosmetology 910
instructor's license, hair design instructor's license, 911
manicurist instructor's license, esthetics instructor's license, 912
natural hair style instructor's license, independent 913
contractor's license, or tanning facility permit under Chapter 914
4713. of the Revised Code; 915

(9) A person who has been issued a license to practice 916
dentistry, a general anesthesia permit, a conscious intravenous 917
sedation permit, a limited resident's license, a limited 918
teaching license, a dental hygienist's license, or a dental 919
hygienist's teacher's certificate under Chapter 4715. of the 920
Revised Code; 921

(10) A person who has been issued an embalmer's license, a 922
funeral director's license, a funeral home license, or a 923

crematory license, or who has been registered for an embalmer's 924
or funeral director's apprenticeship under Chapter 4717. of the 925
Revised Code; 926

(11) A person who has been licensed as a registered nurse 927
or practical nurse, or who has been issued a certificate for the 928
practice of nurse-midwifery under Chapter 4723. of the Revised 929
Code; 930

(12) A person who has been licensed to practice optometry 931
or to engage in optical dispensing under Chapter 4725. of the 932
Revised Code; 933

(13) A person licensed to act as a pawnbroker under 934
Chapter 4727. of the Revised Code; 935

(14) A person licensed to act as a precious metals dealer 936
under Chapter 4728. of the Revised Code; 937

(15) A person licensed as a pharmacist, a pharmacy intern, 938
a wholesale distributor of dangerous drugs, or a terminal 939
distributor of dangerous drugs under Chapter 4729. of the 940
Revised Code; 941

(16) A person who is authorized to practice as a physician 942
assistant under Chapter 4730. of the Revised Code; 943

(17) A person who has been issued a license to practice 944
medicine and surgery, osteopathic medicine and surgery, or 945
podiatric medicine and surgery under Chapter 4731. of the 946
Revised Code or has been issued a certificate to practice a 947
limited branch of medicine under that chapter; 948

(18) A person licensed as a psychologist or school 949
psychologist under Chapter 4732. of the Revised Code; 950

(19) A person registered to practice the profession of 951

engineering or surveying under Chapter 4733. of the Revised	952
Code;	953
(20) A person who has been issued a license to practice	954
chiropractic under Chapter 4734. of the Revised Code;	955
(21) A person licensed to act as a real estate broker or	956
real estate salesperson under Chapter 4735. of the Revised Code;	957
(22) A person registered as a registered sanitarian under	958
Chapter 4736. of the Revised Code;	959
(23) A person licensed to operate or maintain a junkyard	960
under Chapter 4737. of the Revised Code;	961
(24) A person who has been issued a motor vehicle salvage	962
dealer's license under Chapter 4738. of the Revised Code;	963
(25) A person who has been licensed to act as a steam	964
engineer under Chapter 4739. of the Revised Code;	965
(26) A person who has been issued a license or temporary	966
permit to practice veterinary medicine or any of its branches,	967
or who is registered as a graduate animal technician under	968
Chapter 4741. of the Revised Code;	969
(27) A person who has been issued a hearing aid dealer's	970
or fitter's license or trainee permit under Chapter 4747. of the	971
Revised Code;	972
(28) A person who has been issued a class A, class B, or	973
class C license or who has been registered as an investigator or	974
security guard employee under Chapter 4749. of the Revised Code;	975
(29) A person licensed and registered to practice as a	976
nursing home administrator under Chapter 4751. of the Revised	977
Code;	978

(30) A person licensed to practice as a speech-language pathologist or audiologist under Chapter 4753. of the Revised Code;	979 980 981
(31) A person issued a license as an occupational therapist or physical therapist under Chapter 4755. of the Revised Code;	982 983 984
(32) A person who is licensed as a licensed professional clinical counselor, licensed professional counselor, social worker, independent social worker, independent marriage and family therapist, or marriage and family therapist, or registered as a social work assistant under Chapter 4757. of the Revised Code;	985 986 987 988 989 990
(33) A person issued a license to practice dietetics under Chapter 4759. of the Revised Code;	991 992
(34) A person who has been issued a license or limited permit to practice respiratory therapy under Chapter 4761. of the Revised Code;	993 994 995
(35) A person who has been issued a real estate appraiser certificate under Chapter 4763. of the Revised Code;	996 997
(36) A person who has been admitted to the bar by order of the supreme court in compliance with its prescribed and published rules.	998 999 1000
(X) "Cocaine" means any of the following:	1001
(1) A cocaine salt, isomer, or derivative, a salt of a cocaine isomer or derivative, or the base form of cocaine;	1002 1003
(2) Coca leaves or a salt, compound, derivative, or preparation of coca leaves, including ecgonine, a salt, isomer, or derivative of ecgonine, or a salt of an isomer or derivative	1004 1005 1006

of ecgonine; 1007

(3) A salt, compound, derivative, or preparation of a 1008
substance identified in division (X)(1) or (2) of this section 1009
that is chemically equivalent to or identical with any of those 1010
substances, except that the substances shall not include 1011
decocainized coca leaves or extraction of coca leaves if the 1012
extractions do not contain cocaine or ecgonine. 1013

(Y) "L.S.D." means lysergic acid diethylamide. 1014

(Z) "Hashish" means the resin or a preparation of the 1015
resin contained in marihuana, whether in solid form or in a 1016
liquid concentrate, liquid extract, or liquid distillate form. 1017

(AA) "Marihuana" has the same meaning as in section 1018
3719.01 of the Revised Code, except that it does not include 1019
hashish. 1020

(BB) An offense is "committed in the vicinity of a 1021
juvenile" if the offender commits the offense within one hundred 1022
feet of a juvenile or within the view of a juvenile, regardless 1023
of whether the offender knows the age of the juvenile, whether 1024
the offender knows the offense is being committed within one 1025
hundred feet of or within view of the juvenile, or whether the 1026
juvenile actually views the commission of the offense. 1027

(CC) "Presumption for a prison term" or "presumption that 1028
a prison term shall be imposed" means a presumption, as 1029
described in division (D) of section 2929.13 of the Revised 1030
Code, that a prison term is a necessary sanction for a felony in 1031
order to comply with the purposes and principles of sentencing 1032
under section 2929.11 of the Revised Code. 1033

(DD) "Major drug offender" has the same meaning as in 1034
section 2929.01 of the Revised Code. 1035

(EE) "Minor drug possession offense" means either of the 1036
following: 1037

(1) A violation of section 2925.11 of the Revised Code as 1038
it existed prior to July 1, 1996; 1039

(2) A violation of section 2925.11 of the Revised Code as 1040
it exists on and after July 1, 1996, that is a misdemeanor or a 1041
felony of the fifth degree. 1042

(FF) "Mandatory prison term" has the same meaning as in 1043
section 2929.01 of the Revised Code. 1044

(GG) "Adulterate" means to cause a drug to be adulterated 1045
as described in section 3715.63 of the Revised Code. 1046

(HH) "Public premises" means any hotel, restaurant, 1047
tavern, store, arena, hall, or other place of public 1048
accommodation, business, amusement, or resort. 1049

(II) "Methamphetamine" means methamphetamine, any salt, 1050
isomer, or salt of an isomer of methamphetamine, or any 1051
compound, mixture, preparation, or substance containing 1052
methamphetamine or any salt, isomer, or salt of an isomer of 1053
methamphetamine. 1054

(JJ) "Lawful prescription" means a prescription that is 1055
issued for a legitimate medical purpose by a licensed health 1056
professional authorized to prescribe drugs, that is not altered 1057
or forged, and that was not obtained by means of deception or by 1058
the commission of any theft offense. 1059

(KK) "Deception" and "theft offense" have the same 1060
meanings as in section 2913.01 of the Revised Code. 1061

Sec. 5747.02. (A) For the purpose of providing revenue for 1062
the support of schools and local government functions, to 1063

provide relief to property taxpayers, to provide revenue for the 1064
general revenue fund, and to meet the expenses of administering 1065
the tax levied by this chapter, there is hereby levied on every 1066
individual, trust, and estate residing in or earning or 1067
receiving income in this state, on every individual, trust, and 1068
estate earning or receiving lottery winnings, prizes, or awards 1069
pursuant to Chapter 3770. of the Revised Code, on every 1070
individual, trust, and estate earning or receiving winnings on 1071
casino gaming, and on every individual, trust, and estate 1072
otherwise having nexus with or in this state under the 1073
Constitution of the United States, an annual tax measured as 1074
prescribed in divisions (A) (1) to (4) of this section. 1075

(1) In the case of trusts, the tax imposed by this section 1076
shall be measured by modified Ohio taxable income under division 1077
(D) of this section and levied in the same amount as the tax is 1078
imposed on estates as prescribed in division (A) (2) of this 1079
section. 1080

(2) In the case of estates, the tax imposed by this 1081
section shall be measured by Ohio taxable income and levied at 1082
the rate of seven thousand four hundred twenty-five ten- 1083
thousandths per cent for the first ten thousand five hundred 1084
dollars of such income and, for income in excess of that amount, 1085
at the same rates prescribed in division (A) (3) of this section 1086
for individuals. 1087

(3) In the case of individuals, for taxable years 1088
beginning in 2017 or thereafter, the tax imposed by this section 1089
on income other than taxable business income shall be measured 1090
by Ohio adjusted gross income, less taxable business income and 1091
less an exemption for the taxpayer, the taxpayer's spouse, and 1092
each dependent as provided in section 5747.025 of the Revised 1093

Code. If the balance thus obtained is equal to or less than ten	1094
thousand five hundred dollars, no tax shall be imposed on that	1095
balance. If the balance thus obtained is greater than ten	1096
thousand five hundred dollars, the tax is hereby levied as	1097
follows:	1098
OHIO ADJUSTED GROSS	1099
INCOME LESS TAXABLE	1100
BUSINESS INCOME AND EXEMPTIONS	1101
(INDIVIDUALS)	1102
OR	1103
MODIFIED OHIO	1104
TAXABLE INCOME (TRUSTS)	1105
OR	1106
OHIO TAXABLE INCOME (ESTATES) TAX	1107
More than \$10,500 but \$77.96 plus 1.980% of the amount	1108
not more than \$15,800 in excess of \$10,500	1109
More than \$15,800 but \$182.90 plus 2.476% of the amount	1110
not more than \$21,100 in excess of \$15,800	1111
More than \$21,100 but \$314.13 plus 2.969% of the amount	1112
not more than \$42,100 in excess of \$21,100	1113
More than \$42,100 but \$937.62 plus 3.465% of the amount	1114
not more than \$84,200 in excess of \$42,100	1115
More than \$84,200 but \$2,396.39 plus 3.960% of the amount	1116
not more than \$105,300 in excess of \$84,200	1117
More than \$105,300 but \$3,231.95 plus 4.597% of the amount	1118
not more than \$210,600 in excess of \$105,300	1119
More than \$210,600 \$8,072.59 plus 4.997% of the amount	1120
in excess of \$210,600	1121

(4) (a) In the case of individuals, for taxable years 1122
beginning in 2016 or thereafter, the tax imposed by this section 1123
on taxable business income shall equal three per cent of the 1124
result obtained by subtracting any amount allowed under division 1125
(A) (4) (b) of this section from the individual's taxable business 1126
income. 1127

(b) If the exemptions allowed to an individual under 1128
division (A) (3) of this section exceed the taxpayer's Ohio 1129
adjusted gross income less taxable business income, the excess 1130
shall be deducted from taxable business income before computing 1131
the tax under division (A) (4) (a) of this section. 1132

(5) Except as otherwise provided in this division, in 1133
August of each year, the tax commissioner shall make a new 1134
adjustment to the income amounts prescribed in divisions (A) (2) 1135
and (3) of this section by multiplying the percentage increase 1136
in the gross domestic product deflator computed that year under 1137
section 5747.025 of the Revised Code by each of the income 1138
amounts resulting from the adjustment under this division in the 1139
preceding year, adding the resulting product to the 1140
corresponding income amount resulting from the adjustment in the 1141
preceding year, and rounding the resulting sum to the nearest 1142
multiple of fifty dollars. The tax commissioner also shall 1143
recompute each of the tax dollar amounts to the extent necessary 1144
to reflect the new adjustment of the income amounts. To 1145
recompute the tax dollar amount corresponding to the lowest tax 1146
rate in division (A) (3) of this section, the commissioner shall 1147
multiply the tax rate prescribed in division (A) (2) of this 1148
section by the income amount specified in that division and as 1149
adjusted according to this paragraph. The rates of taxation 1150
shall not be adjusted. 1151

The adjusted amounts apply to taxable years beginning in 1152
the calendar year in which the adjustments are made and to 1153
taxable years beginning in each ensuing calendar year until a 1154
calendar year in which a new adjustment is made pursuant to this 1155
division. The tax commissioner shall not make a new adjustment 1156
in any year in which the amount resulting from the adjustment 1157
would be less than the amount resulting from the adjustment in 1158
the preceding year. 1159

(B) If the director of budget and management makes a 1160
certification to the tax commissioner under division (B) of 1161
section 131.44 of the Revised Code, the amount of tax as 1162
determined under divisions (A) (1) to (3) of this section shall 1163
be reduced by the percentage prescribed in that certification 1164
for taxable years beginning in the calendar year in which that 1165
certification is made. 1166

(C) The levy of this tax on income does not prevent a 1167
municipal corporation, a joint economic development zone created 1168
under section 715.691, or a joint economic development district 1169
created under section 715.70, 715.71, or 715.72 of the Revised 1170
Code from levying a tax on income. 1171

(D) This division applies only to taxable years of a trust 1172
beginning in 2002 or thereafter. 1173

(1) The tax imposed by this section on a trust shall be 1174
computed by multiplying the Ohio modified taxable income of the 1175
trust by the rates prescribed by division (A) of this section. 1176

(2) A resident trust may claim a credit against the tax 1177
computed under division (D) of this section equal to the lesser 1178
of (a) the tax paid to another state or the District of Columbia 1179
on the resident trust's modified nonbusiness income, other than 1180

the portion of the resident trust's nonbusiness income that is 1181
qualifying investment income as defined in section 5747.012 of 1182
the Revised Code, or (b) the effective tax rate, based on 1183
modified Ohio taxable income, multiplied by the resident trust's 1184
modified nonbusiness income other than the portion of the 1185
resident trust's nonbusiness income that is qualifying 1186
investment income. The credit applies before any other 1187
applicable credits. 1188

(3) The credits enumerated in divisions (A) (1) to (9) ~~and~~ 1189
, (A) (18) to (20), and (A) (27) of section 5747.98 of the Revised 1190
Code do not apply to a trust subject to division (D) of this 1191
section. Any credits enumerated in other divisions of section 1192
5747.98 of the Revised Code apply to a trust subject to division 1193
(D) of this section. To the extent that the trust distributes 1194
income for the taxable year for which a credit is available to 1195
the trust, the credit shall be shared by the trust and its 1196
beneficiaries. The tax commissioner and the trust shall be 1197
guided by applicable regulations of the United States treasury 1198
regarding the sharing of credits. 1199

(E) For the purposes of this section, "trust" means any 1200
trust described in Subchapter J of Chapter 1 of the Internal 1201
Revenue Code, excluding trusts that are not irrevocable as 1202
defined in division (I) (3) (b) of section 5747.01 of the Revised 1203
Code and that have no modified Ohio taxable income for the 1204
taxable year, charitable remainder trusts, qualified funeral 1205
trusts and preneed funeral contract trusts established pursuant 1206
to sections 4717.31 to 4717.38 of the Revised Code that are not 1207
qualified funeral trusts, endowment and perpetual care trusts, 1208
qualified settlement trusts and funds, designated settlement 1209
trusts and funds, and trusts exempted from taxation under 1210
section 501(a) of the Internal Revenue Code. 1211

(F) Nothing in division (A) (3) of this section shall 1212
prohibit an individual with an Ohio adjusted gross income, less 1213
taxable business income and exemptions, of ten thousand five 1214
hundred dollars or less from filing a return under this chapter 1215
to receive a refund of taxes withheld or to claim any refundable 1216
credit allowed under this chapter. 1217

Sec. 5747.08. An annual return with respect to the tax 1218
imposed by section 5747.02 of the Revised Code and each tax 1219
imposed under Chapter 5748. of the Revised Code shall be made by 1220
every taxpayer for any taxable year for which the taxpayer is 1221
liable for the tax imposed by that section or under that 1222
chapter, unless the total credits allowed under division (E) of 1223
section 5747.05 and divisions (F) and (G) of section 5747.055 of 1224
the Revised Code for the year are equal to or exceed the tax 1225
imposed by section 5747.02 of the Revised Code, in which case no 1226
return shall be required unless the taxpayer is liable for a tax 1227
imposed pursuant to Chapter 5748. of the Revised Code. 1228

(A) If an individual is deceased, any return or notice 1229
required of that individual under this chapter shall be made and 1230
filed by that decedent's executor, administrator, or other 1231
person charged with the property of that decedent. 1232

(B) If an individual is unable to make a return or notice 1233
required by this chapter, the return or notice required of that 1234
individual shall be made and filed by the individual's duly 1235
authorized agent, guardian, conservator, fiduciary, or other 1236
person charged with the care of the person or property of that 1237
individual. 1238

(C) Returns or notices required of an estate or a trust 1239
shall be made and filed by the fiduciary of the estate or trust. 1240

(D) (1) (a) Except as otherwise provided in division (D) (1) 1241
(b) of this section, any pass-through entity may file a single 1242
return on behalf of one or more of the entity's investors other 1243
than an investor that is a person subject to the tax imposed 1244
under section 5733.06 of the Revised Code. The single return 1245
shall set forth the name, address, and social security number or 1246
other identifying number of each of those pass-through entity 1247
investors and shall indicate the distributive share of each of 1248
those pass-through entity investor's income taxable in this 1249
state in accordance with sections 5747.20 to 5747.231 of the 1250
Revised Code. Such pass-through entity investors for whom the 1251
pass-through entity elects to file a single return are not 1252
entitled to the exemption or credit provided for by sections 1253
5747.02 and 5747.022 of the Revised Code; shall calculate the 1254
tax before business credits at the highest rate of tax set forth 1255
in section 5747.02 of the Revised Code for the taxable year for 1256
which the return is filed; and are entitled to only their 1257
distributive share of the business credits as defined in 1258
division (D) (2) of this section. A single check drawn by the 1259
pass-through entity shall accompany the return in full payment 1260
of the tax due, as shown on the single return, for such 1261
investors, other than investors who are persons subject to the 1262
tax imposed under section 5733.06 of the Revised Code. 1263

(b) (i) A pass-through entity shall not include in such a 1264
single return any investor that is a trust to the extent that 1265
any direct or indirect current, future, or contingent 1266
beneficiary of the trust is a person subject to the tax imposed 1267
under section 5733.06 of the Revised Code. 1268

(ii) A pass-through entity shall not include in such a 1269
single return any investor that is itself a pass-through entity 1270
to the extent that any direct or indirect investor in the second 1271

pass-through entity is a person subject to the tax imposed under 1272
section 5733.06 of the Revised Code. 1273

(c) Nothing in division (D) of this section precludes the 1274
tax commissioner from requiring such investors to file the 1275
return and make the payment of taxes and related interest, 1276
penalty, and interest penalty required by this section or 1277
section 5747.02, 5747.09, or 5747.15 of the Revised Code. 1278
Nothing in division (D) of this section precludes such an 1279
investor from filing the annual return under this section, 1280
utilizing the refundable credit equal to the investor's 1281
proportionate share of the tax paid by the pass-through entity 1282
on behalf of the investor under division (I) of this section, 1283
and making the payment of taxes imposed under section 5747.02 of 1284
the Revised Code. Nothing in division (D) of this section shall 1285
be construed to provide to such an investor or pass-through 1286
entity any additional deduction or credit, other than the credit 1287
provided by division (I) of this section, solely on account of 1288
the entity's filing a return in accordance with this section. 1289
Such a pass-through entity also shall make the filing and 1290
payment of estimated taxes on behalf of the pass-through entity 1291
investors other than an investor that is a person subject to the 1292
tax imposed under section 5733.06 of the Revised Code. 1293

(2) For the purposes of this section, "business credits" 1294
means the credits listed in section 5747.98 of the Revised Code 1295
excluding the following credits: 1296

(a) The retirement income credit under division (B) of 1297
section 5747.055 of the Revised Code; 1298

(b) The senior citizen credit under division (F) of 1299
section 5747.055 of the Revised Code; 1300

(c) The lump sum distribution credit under division (G) of section 5747.055 of the Revised Code;	1301 1302
(d) The dependent care credit under section 5747.054 of the Revised Code;	1303 1304
(e) The lump sum retirement income credit under division (C) of section 5747.055 of the Revised Code;	1305 1306
(f) The lump sum retirement income credit under division (D) of section 5747.055 of the Revised Code;	1307 1308
(g) The lump sum retirement income credit under division (E) of section 5747.055 of the Revised Code;	1309 1310
(h) The credit for displaced workers who pay for job training under section 5747.27 of the Revised Code;	1311 1312
(i) The twenty-dollar personal exemption credit under section 5747.022 of the Revised Code;	1313 1314
(j) The joint filing credit under division (E) of section 5747.05 of the Revised Code;	1315 1316
(k) The nonresident credit under division (A) of section 5747.05 of the Revised Code;	1317 1318
(l) The credit for a resident's out-of-state income under division (B) of section 5747.05 of the Revised Code;	1319 1320
(m) The earned income tax credit under section 5747.71 of the Revised Code;	1321 1322
<u>(n) The credit for authorized school employees or security contractors carrying a firearm on school premises under section 5747.69 of the Revised Code.</u>	1323 1324 1325
(3) The election provided for under division (D) of this section applies only to the taxable year for which the election	1326 1327

is made by the pass-through entity. Unless the tax commissioner 1328
provides otherwise, this election, once made, is binding and 1329
irrevocable for the taxable year for which the election is made. 1330
Nothing in this division shall be construed to provide for any 1331
deduction or credit that would not be allowable if a nonresident 1332
pass-through entity investor were to file an annual return. 1333

(4) If a pass-through entity makes the election provided 1334
for under division (D) of this section, the pass-through entity 1335
shall be liable for any additional taxes, interest, interest 1336
penalty, or penalties imposed by this chapter if the tax 1337
commissioner finds that the single return does not reflect the 1338
correct tax due by the pass-through entity investors covered by 1339
that return. Nothing in this division shall be construed to 1340
limit or alter the liability, if any, imposed on pass-through 1341
entity investors for unpaid or underpaid taxes, interest, 1342
interest penalty, or penalties as a result of the pass-through 1343
entity's making the election provided for under division (D) of 1344
this section. For the purposes of division (D) of this section, 1345
"correct tax due" means the tax that would have been paid by the 1346
pass-through entity had the single return been filed in a manner 1347
reflecting the commissioner's findings. Nothing in division (D) 1348
of this section shall be construed to make or hold a pass- 1349
through entity liable for tax attributable to a pass-through 1350
entity investor's income from a source other than the pass- 1351
through entity electing to file the single return. 1352

(E) If a husband and wife file a joint federal income tax 1353
return for a taxable year, they shall file a joint return under 1354
this section for that taxable year, and their liabilities are 1355
joint and several, but, if the federal income tax liability of 1356
either spouse is determined on a separate federal income tax 1357
return, they shall file separate returns under this section. 1358

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

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

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

Upon good cause shown, the commissioner may extend the
period for filing any notice or return required to be filed
under this section and may adopt rules relating to extensions.
If the extension results in an extension of time for the payment
of any state or school district income tax liability with
respect to which the return is filed, the taxpayer shall pay at

the time the tax liability is paid an amount of interest 1389
computed at the rate per annum prescribed by section 5703.47 of 1390
the Revised Code on that liability from the time that payment is 1391
due without extension to the time of actual payment. Except as 1392
provided in section 5747.132 of the Revised Code, in addition to 1393
all other interest charges and penalties, all taxes imposed 1394
under this chapter or Chapter 5748. of the Revised Code and 1395
remaining unpaid after they become due, except combined amounts 1396
due of one dollar or less, bear interest at the rate per annum 1397
prescribed by section 5703.47 of the Revised Code until paid or 1398
until the day an assessment is issued under section 5747.13 of 1399
the Revised Code, whichever occurs first. 1400

If the commissioner considers it necessary in order to 1401
ensure the payment of the tax imposed by section 5747.02 of the 1402
Revised Code or any tax imposed under Chapter 5748. of the 1403
Revised Code, the commissioner may require returns and payments 1404
to be made otherwise than as provided in this section. 1405

To the extent that any provision in this division 1406
conflicts with any provision in section 5747.026 of the Revised 1407
Code, the provision in that section prevails. 1408

(H) The amounts withheld by an employer pursuant to 1409
section 5747.06 of the Revised Code, a casino operator pursuant 1410
to section 5747.063 of the Revised Code, or a lottery sales 1411
agent pursuant to section 5747.064 of the Revised Code shall be 1412
allowed to the recipient of the compensation casino winnings, or 1413
lottery prize award as credits against payment of the 1414
appropriate taxes imposed on the recipient by section 5747.02 1415
and under Chapter 5748. of the Revised Code. 1416

(I) If a pass-through entity elects to file a single 1417
return under division (D) of this section and if any investor is 1418

required to file the annual return and make the payment of taxes 1419
required by this chapter on account of the investor's other 1420
income that is not included in a single return filed by a pass- 1421
through entity or any other investor elects to file the annual 1422
return, the investor is entitled to a refundable credit equal to 1423
the investor's proportionate share of the tax paid by the pass- 1424
through entity on behalf of the investor. The investor shall 1425
claim the credit for the investor's taxable year in which or 1426
with which ends the taxable year of the pass-through entity. 1427
Nothing in this chapter shall be construed to allow any credit 1428
provided in this chapter to be claimed more than once. For the 1429
purpose of computing any interest, penalty, or interest penalty, 1430
the investor shall be deemed to have paid the refundable credit 1431
provided by this division on the day that the pass-through 1432
entity paid the estimated tax or the tax giving rise to the 1433
credit. 1434

(J) The tax commissioner shall ensure that each return 1435
required to be filed under this section includes a box that the 1436
taxpayer may check to authorize a paid tax preparer who prepared 1437
the return to communicate with the department of taxation about 1438
matters pertaining to the return. The return or instructions 1439
accompanying the return shall indicate that by checking the box 1440
the taxpayer authorizes the department of taxation to contact 1441
the preparer concerning questions that arise during the 1442
processing of the return and authorizes the preparer only to 1443
provide the department with information that is missing from the 1444
return, to contact the department for information about the 1445
processing of the return or the status of the taxpayer's refund 1446
or payments, and to respond to notices about mathematical 1447
errors, offsets, or return preparation that the taxpayer has 1448
received from the department and has shown to the preparer. 1449

(K) The tax commissioner shall permit individual taxpayers 1450
to instruct the department of taxation to cause any refund of 1451
overpaid taxes to be deposited directly into a checking account, 1452
savings account, or an individual retirement account or 1453
individual retirement annuity, or preexisting college savings 1454
plan or program account offered by the Ohio tuition trust 1455
authority under Chapter 3334. of the Revised Code, as designated 1456
by the taxpayer, when the taxpayer files the annual return 1457
required by this section electronically. 1458

(L) The tax commissioner may adopt rules to administer 1459
this section. 1460

Sec. 5747.69. (A) As used in this section: 1461

(1) "School premises" means a school building, school 1462
grounds, or other physical premises of any of the school 1463
districts or schools described in division (A) (4) of this 1464
section. 1465

(2) "School day" has the same meaning as in section 1466
3313.481 of the Revised Code. 1467

(3) "School employee" has the same meaning as in section 1468
2923.11 of the Revised Code. 1469

(4) "School security contractor" means an individual 1470
engaged to provide security services to any of the following 1471
schools or school districts as an independent contractor for 1472
compensation that is reported as income other than wages: 1473

(a) A school district or education service center; 1474

(b) A community school established under Chapter 3314. of 1475
the Revised Code; 1476

(c) A STEM or STEAM school established under Chapter 3326. 1477

of the Revised Code; 1478

(d) A nonpublic school for which the state board of 1479
education prescribes minimum standards under division (D) of 1480
section 3301.07 of the Revised Code. 1481

(B) There is hereby allowed a refundable credit against a 1482
taxpayer's aggregate tax liability under section 5747.02 of the 1483
Revised Code for a school employee or school security contractor 1484
who meets the requirements of division (D) (1) (a) (iv) of section 1485
2923.122 of the Revised Code. 1486

(C) The amount of the credit equals: 1487

(1) For school employees, one thousand dollars for each 1488
month during the taxable year in which, on every school day of 1489
the month, the taxpayer carried a firearm on school premises in 1490
accordance with the requirements of division (D) (1) (a) (iv) of 1491
section 2923.122 of the Revised Code. For the purposes of this 1492
division, any school day in a month that a school employee is 1493
absent from school premises on authorized leave shall qualify as 1494
such a day if the employee so carried a firearm on school 1495
premises for at least one other day during that month. A school 1496
employee may not claim a credit under this section in excess of 1497
nine thousand dollars per taxable year. 1498

(2) For school security contractors, twenty-five dollars 1499
for each hour during the taxable year in which the taxpayer 1500
carried a firearm on school premises in accordance with the 1501
requirements of division (D) (1) (a) (iv) of section 2923.122 of 1502
the Revised Code. A school security contractor shall not claim a 1503
credit under this section in excess of ten thousand dollars per 1504
taxable year. 1505

(D) A taxpayer shall claim the credit in the order 1506

required by section 5747.98 of the Revised Code. Any credit 1507
amount in excess of the taxpayer's aggregate tax liability under 1508
section 5747.02 of the Revised Code shall be refunded to the 1509
taxpayer. 1510

(E) The tax commissioner may require a taxpayer claiming a 1511
credit under this section to furnish information as is necessary 1512
to support the claim for the credit under this section, and no 1513
credit shall be allowed unless the requested information is 1514
provided. 1515

Sec. 5747.98. (A) To provide a uniform procedure for 1516
calculating a taxpayer's aggregate tax liability under section 1517
5747.02 of the Revised Code, a taxpayer shall claim any credits 1518
to which the taxpayer is entitled in the following order: 1519

(1) Either the retirement income credit under division (B) 1520
of section 5747.055 of the Revised Code or the lump sum 1521
retirement income credits under divisions (C), (D), and (E) of 1522
that section; 1523

(2) Either the senior citizen credit under division (F) of 1524
section 5747.055 of the Revised Code or the lump sum 1525
distribution credit under division (G) of that section; 1526

(3) The dependent care credit under section 5747.054 of 1527
the Revised Code; 1528

(4) The credit for displaced workers who pay for job 1529
training under section 5747.27 of the Revised Code; 1530

(5) The campaign contribution credit under section 5747.29 1531
of the Revised Code; 1532

(6) The twenty-dollar personal exemption credit under 1533
section 5747.022 of the Revised Code; 1534

(7) The joint filing credit under division (G) of section 5747.05 of the Revised Code;	1535 1536
(8) The earned income credit under section 5747.71 of the Revised Code;	1537 1538
(9) The credit for adoption of a minor child under section 5747.37 of the Revised Code;	1539 1540
(10) The nonrefundable job retention credit under division (B) of section 5747.058 of the Revised Code;	1541 1542
(11) The enterprise zone credit under section 5709.66 of the Revised Code;	1543 1544
(12) The ethanol plant investment credit under section 5747.75 of the Revised Code;	1545 1546
(13) The credit for purchases of qualifying grape production property under section 5747.28 of the Revised Code;	1547 1548
(14) The small business investment credit under section 5747.81 of the Revised Code;	1549 1550
(15) The enterprise zone credits under section 5709.65 of the Revised Code;	1551 1552
(16) The research and development credit under section 5747.331 of the Revised Code;	1553 1554
(17) The credit for rehabilitating a historic building under section 5747.76 of the Revised Code;	1555 1556
(18) The nonresident credit under division (A) of section 5747.05 of the Revised Code;	1557 1558
(19) The credit for a resident's out-of-state income under division (B) of section 5747.05 of the Revised Code;	1559 1560

(20) The refundable motion picture production credit under	1561
section 5747.66 of the Revised Code;	1562
(21) The refundable jobs creation credit or job retention	1563
credit under division (A) of section 5747.058 of the Revised	1564
Code;	1565
(22) The refundable credit for taxes paid by a qualifying	1566
entity granted under section 5747.059 of the Revised Code;	1567
(23) The refundable credits for taxes paid by a qualifying	1568
pass-through entity granted under division (I) of section	1569
5747.08 of the Revised Code;	1570
(24) The refundable credit under section 5747.80 of the	1571
Revised Code for losses on loans made to the Ohio venture	1572
capital program under sections 150.01 to 150.10 of the Revised	1573
Code;	1574
(25) The refundable credit for rehabilitating a historic	1575
building under section 5747.76 of the Revised Code;	1576
(26) The refundable credit for financial institution taxes	1577
paid by a pass-through entity granted under section 5747.65 of	1578
the Revised Code;	1579
<u>(27) The refundable credit for authorized school employees</u>	1580
<u>or security contractors carrying a firearm on school premises</u>	1581
<u>granted under section 5747.69 of the Revised Code.</u>	1582
(B) For any credit, except the refundable credits	1583
enumerated in this section and the credit granted under division	1584
(H) of section 5747.08 of the Revised Code, the amount of the	1585
credit for a taxable year shall not exceed the taxpayer's	1586
aggregate amount of tax due under section 5747.02 of the Revised	1587
Code, after allowing for any other credit that precedes it in	1588

the order required under this section. Any excess amount of a 1589
particular credit may be carried forward if authorized under the 1590
section creating that credit. Nothing in this chapter shall be 1591
construed to allow a taxpayer to claim, directly or indirectly, 1592
a credit more than once for a taxable year. 1593

Section 2. That existing sections 109.73, 109.78, 2923.11, 1594
2923.122, 2925.01, 5747.02, 5747.08, and 5747.98 of the Revised 1595
Code are hereby repealed. 1596