### Rural Industrial Park Loan Program

**DEVCD33**

<table>
<thead>
<tr>
<th>As Passed by the House</th>
</tr>
</thead>
<tbody>
<tr>
<td>No provision.</td>
</tr>
<tr>
<td>Requires OBM to transfer $25.0 million cash from the Facilities Establishment Fund (Fund 7037) to capitalize the Rural Industrial Park Loan Fund (Fund 4Z60) in FY 2020.</td>
</tr>
<tr>
<td>Fiscal effect: The House budget appropriates $25.0 million in FY 2020 to Fund 4Z60 line item 195647, Rural Industrial Park Loan, for loans under the Rural Industrial Park Loan Program. (Loans under the Rural Industrial Park Loan Program were last distributed in FY 2011.)</td>
</tr>
</tbody>
</table>

### Coal Research and Development Program

**DEVCD3**

<table>
<thead>
<tr>
<th>As Passed by the House</th>
</tr>
</thead>
<tbody>
<tr>
<td>Requires GRF appropriation item 195402, Coal Research and Development Program, to be used for the operating expenses of the Community Services Division in support of the Ohio Coal Development Office.</td>
</tr>
<tr>
<td>Same as the Executive.</td>
</tr>
</tbody>
</table>
DEVC4  Minority Business Development

Section: 259.20
Requires GRF appropriation item 195405, Minority Business Development, to support the activities of the Minority Business Development Division, including providing grants to local nonprofit organizations to support economic development activities that promote minority business development, in conjunction with local organizations funded through GRF appropriation item 195454, Small Business and Export Assistance.

DEVC5  Business Development Services

Section: 259.20
Requires GRF appropriation item 195415, Business Development Services, to be used for the operating expenses of the Office of Strategic Business Investments and the regional economic development offices.

DEVC6  Redevelopment Assistance

Section: 259.20
Requires GRF appropriation item 195426, Redevelopment Assistance, to be used to fund the costs of administering energy, redevelopment, and other revitalization programs that DSA may implement, and allows the line item to be used to match federal grant funding.
### Technology Programs and Grants

<table>
<thead>
<tr>
<th>Section: 259.20</th>
<th>Section: 259.20</th>
</tr>
</thead>
<tbody>
<tr>
<td>Requires GRF appropriation item 195453, Technology Programs and Grants, to be used for operating expenses incurred in administering the Ohio Third Frontier Programs and other technology focused programs that DSA may implement.</td>
<td>Same as the Executive.</td>
</tr>
<tr>
<td>No provision.</td>
<td>Earmarks $196,400 in each of FY 2020 and FY 2021 for the Edison Welding Institute, Inc., to support the Aerospace Maintenance Repair and Overhaul - Center of Excellence Project.</td>
</tr>
</tbody>
</table>

### Small Business and Export Assistance

<table>
<thead>
<tr>
<th>Section: 259.20</th>
<th>Section: 259.20</th>
</tr>
</thead>
<tbody>
<tr>
<td>Allows GRF appropriation item 195454, Small Business and Export Assistance, to be used to provide a range of business assistance, including grants to local organizations to support economic development activities that promote small business development, entrepreneurship, and exports of Ohio's goods and services, in conjunction with local organizations funded through GRF line item 195405, Minority Business Development.</td>
<td>Same as the Executive.</td>
</tr>
<tr>
<td>Allows the line item to also be used to match grants from the U.S. Small Business Administration and other federal agencies.</td>
<td>Same as the Executive.</td>
</tr>
</tbody>
</table>
DEVC9 Appalachia Assistance

Section: 259.20

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

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

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

(4) Earmarks the following amounts from the line item to support four local development districts in each fiscal year: (A) $170,000 to Ohio Valley Regional Development Commission, (B) $170,000 to Ohio Mid-Eastern Government Association, (C) $170,000 to Buckeye Hills - Hocking Valley Regional Development District, and (D) $70,000 to Eastgate Regional Council of Governments. Requires the districts receiving this funding to use the funds for the implementation and administration of programs and duties under RC 107.21.

Section: 259.20

(1) Same as the Executive.

(2) Same as the Executive.

(3) Same as the Executive.

(4) Same as the Executive.
(5) Earmarks up to $4.0 million per year from the line item for the GRIT Project, to pay for operational costs and to provide virtual job training, virtual job centers, and related training and services consistent with the mission of the Project for high school students and adults residing in Adams, Brown, Highland, Pike, or Scioto counties.

(6) No provision.

(5) Same as the Executive.

(6) Earmarks $5.0 million per year from the line item for the Foundation for Appalachian Ohio.

**DEVCD10**  
**CDBG Operating Match**

Section: 259.20

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

Section: 259.20

Same as the Executive.

**DEVCD11**  
**BSD Federal Programs Match**

Section: 259.20

Requires GRF appropriation item 195499, BSD Federal Programs Match, to be used as matching funds for grants from the U.S. Department of Commerce, National Institute of Standards and Technology (NIST) Manufacturing Extension Partnership Program and Defense Logistics Agency Procurement Technical Assistance Program, and other federal agencies. Allows the appropriation item to be used for operating expenses of the Business Services Division.

Section: 259.20

Same as the Executive.
## Industry Sector Partnerships

### Section: 259.20

Requires GRF appropriation item 1955533, Industry Sector Partnerships, to be used by DSA, in consultation with the Governor's Office of Workforce Transformation, to create and administer a grant program to support regional industry sector partnerships.

Requires DSA, in consultation with the Office, to establish a system for evaluating and scoring grant applications received under the program. Specifies that priority shall be given to partnerships that demonstrate a plan to coordinate regional job training efforts and workforce solutions.

## iBELIEVE

### Section: 259.20

Specifies that GRF line item 195501, iBELIEVE, be allocated to the iBELIEVE Foundation to provide opportunities for Appalachian youth to develop 21st century skills, including leadership, communication, and problem-solving for college access and retention.

## Local Development Projects

### Section: 259.20

Makes the following earmarks from the appropriation to GRF line item 195503, Local Development Projects:
No provision. | (1) $1,000,000 in FY 2020 to provide matching funding for the National Center for Defense Manufacturing and Machining in partnership with either the U.S. Department of Defense or the U.S. Department of Energy to further economic opportunity at America Makes, the National Additive Manufacturing Innovation Institute;

No provision. | (2) $250,000 in each of FY 2020 and FY 2021 for the Cleveland Chain Reaction Project;

No provision. | (3) $150,000 in each of FY 2020 and FY 2021 for the Stark County Minority Business Association to work in partnership with the Canton Regional Chamber of Commerce to support a demonstration pilot project;

No provision. | (4) $75,000 in each of FY 2020 and FY 2021 to support the Camp James A. Garfield Joint Military Training Center; and

No provision. | (5) $15,000 in FY 2020 for the Jewish Foundation of Cincinnati to support workforce development costs involved with assisting in employment services for the financially indigent.

No provision. | Reappropriates the unexpended, unencumbered balance of the appropriation in FY 2020 for the same purpose in FY 2021.

**DEVCD13 General Obligation bond debt service payments**

Section: 259.25

(1) Requires GRF appropriation item 195901, Coal Research and Development General Obligation Bond Debt Service, to be used to pay all debt service and related financing costs in FY 2020 and FY 2021 for obligations issued to fund the Coal Research and Development Program.

Section: 259.25

(1) Same as the Executive.
<table>
<thead>
<tr>
<th>Executive</th>
<th>As Passed by the House</th>
</tr>
</thead>
<tbody>
<tr>
<td>(2) Requires GRF appropriation item 195905, Third Frontier Research and Development General Obligation Bond Debt Service, to be used to pay all debt service and related financing costs in FY 2020 and FY 2021 for obligations issued to fund the Third Frontier Program.</td>
<td>(2) Same as the Executive.</td>
</tr>
<tr>
<td>(3) Requires GRF appropriation item 195912, Job Ready Site Development General Obligation Bond Debt Service, to be used to pay all debt service and related financing costs in FY 2020 and FY 2021 for obligations issued to fund the Job Ready Site Program.</td>
<td>(3) Same as the Executive.</td>
</tr>
</tbody>
</table>

**DEVCD14 Minority Business Bonding Program**

<table>
<thead>
<tr>
<th>Section: 259.30</th>
<th>Section: 259.30</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1) Permits the Director of DSA, upon the recommendation of the Minority Development Financing Advisory Board, to pledge up to $10 million in unclaimed funds in the FY 2020-FY 2021 biennium allocated to the Minority Business Bonding Program.</td>
<td>(1) Same as the Executive.</td>
</tr>
<tr>
<td>(2) Permits any transfer of unclaimed funds from the Unclaimed Funds Trust Fund (Fund 5430) to the Minority Bonding Fund (Fund 4490), but specifies that the transfer shall only occur after proceeds of the initial transfer of $2.7 million authorized by the Controlling Board have been used for that purpose.</td>
<td>(2) Same as the Executive.</td>
</tr>
<tr>
<td>(3) Requires that any expenditures made to pay losses arising from the Minority Business Bonding Program be made from Fund 4490 appropriation item 195658, Minority Business Bonding Contingency in the Minority Business Bonding Fund, and appropriates such amounts.</td>
<td>(3) Same as the Executive.</td>
</tr>
</tbody>
</table>
Development Services Agency

Main Operating Appropriations Bill

H. B. 166

Executive

As Passed by the House

DEVCD15  Business Assistance Programs

Section:  259.30
Requires Fund 4510 appropriation item 195649, Business Assistance Programs, to be used to cover the administrative expenses associated with the operation of loan incentives within the Office of Strategic Business Investments.

Section:  259.30
Same as the Executive.

DEVCD16  State Special Projects Fund

Section:  259.30
Permits the State Special Projects Fund (Fund 4F20) to be used for the deposit of funds from private utility companies and other miscellaneous state funds, and allows funds to be used to match federal funding and to support programs of the Community Services Division.

Section:  259.30
Same as the Executive.

DEVCD17  Minority Business Enterprise Loan

Section:  259.30
Requires Minority Business Enterprise Loan Fund (Fund 4W10) line item 195646, Minority Business Enterprise Loan, to be used for awards under the Minority Business Enterprise Loan Program and to cover operating expenses of the Minority Business Enterprise Division. Requires all repayments from program to be credited to the Fund 4W10.

Section:  259.30
Same as the Executive.
### DEVCD18  Advanced Energy Loan Programs

**Section:** 259.30

Requires Fund 5M50 appropriation item 195660, Advanced Energy Loan Programs, to be used to provide financial assistance to customers for eligible advanced energy projects for residential, commercial, and industrial businesses; local governments; educational institutions; nonprofits; and agriculture customers. Allows the line item to be used to match federal grant funding and to pay administrative costs of the program.

### DEVCD19  Industry-Recognized Credentials

**Section:** 259.30

Requires Fund 5VK0 line item 195555, Industry-Recognized Credentials, to be used to establish a financial assistance program to support students who are enrolled in a post-secondary education or training provider program that may be completed in less than one year and for which college credit, a certificate, or an industry-recognized credential is awarded. Allows DSA, in consultation with the Department of Higher Education, to adopt rules governing the administration and criteria for making awards under the new program.

Same as the Executive.
### DEVCD20  
**Volume Cap Administration**

**Section:** 259.30  
Requires Fund 6170 appropriation item 195654, Volume Cap Administration, to be used for expenses related to the administration of the Volume Cap Program, and specifies that revenues received by the Volume Cap Administration Fund (Fund 6170) shall consist of application fees, forfeited deposits, and interest earned from the custodial account held by the Treasurer of State.

**Section:** 259.30  
Same as the Executive.

### DEVCD21  
**Development Services Operations**

**Section:** 259.40  
Authorizes the Director of Development Services to assess DSA’s divisions for the costs of central service operations, requires assessments to contain the characteristics of administrative ease and uniform application, and requires such payments to be credited to the Supportive Services Fund (Fund 1350) using an intrastate transfer voucher.

**Section:** 259.40  
Same as the Executive.
<table>
<thead>
<tr>
<th><strong>DEVCD22</strong></th>
<th><strong>Development Services Reimbursable Expenditures</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Section:</strong> 259.40</td>
<td>Requires Fund 6850 appropriation item 195636, Development Services Reimbursable Expenditures, to be used for reimbursable costs. Specifies that revenues to the General Reimbursement Fund (Fund 6850) consist of moneys charged for administrative costs that are not central service costs and repayment of loans, including the interest thereon, made from the Water and Sewer Fund (Fund 4440).</td>
</tr>
<tr>
<td><strong>Section:</strong> 259.40</td>
<td>Same as the Executive.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>DEVCD23</strong></th>
<th><strong>Capital Access Loan Program</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Section:</strong> 259.50</td>
<td>Requires Fund 5S90 appropriation item 195628, Capital Access Loan Program, to be used for operating, program, and administrative expenses of the Capital Access Loan Program, and requires program funds to be used to assist participating financial institutions in making program loans to eligible businesses that face barriers in accessing working capital and obtaining fixed-asset financing. Allows the Director of OBM to transfer of up to $1 million cash in each fiscal year from the Minority Business Enterprise Loan Fund (Fund 4W10) to the Capital Access Loan Fund (Fund 5S90).</td>
</tr>
<tr>
<td><strong>Section:</strong> 259.50</td>
<td>Same as the Executive, but requires loans financed with assistance under the program to be subject to Controlling Board approval.</td>
</tr>
<tr>
<td></td>
<td>Same as the Executive, but requires Controlling Board approval of the cash transfers.</td>
</tr>
</tbody>
</table>
### DEVCD24  Innovation Ohio

**Section:** 259.50  
Requires Fund 7009 appropriation item 195664, Innovation Ohio, to be used for Innovation Ohio Program loan guarantees and loans pursuant to RC 166.12 to 166.16.

### DEVCD25  Research and Development

**Section:** 259.50  
Requires Fund 7010 appropriation item 195665, Research and Development, to be used for research and development purposes, including loans, pursuant to RC 166.17 to 166.21.

### DEVCD26  Facilities Establishment

**Section:** 259.50  
(1) Specifies that Fund 7037 appropriation item 195615, Facilities Establishment, be used for the purposes of the Facilities Establishment Fund (Fund 7037) under Chapter 166. of the Revised Code.  
(2) No provision.

(1) Same as the Executive.  
(2) Earmarks up to $5.2 million in FY 2020 from line item 195615 to offer a loan to The Ohio State University for the development and clinical evaluation of a non-opiate, non-addictive pharmaceutical treatment intervention’s efficacy to reduce a physician’s reliance upon and limit a patient’s initial exposure to opioids. Provides that the loan be structured so that meeting benchmarks allows future forgiveness of the loan. (The Executive budget includes a similar earmark under GRF appropriation item 651525, Medicaid Health Care Services, in
(3) Allows the transfer of cash from Fund 7037, in the following amounts in each fiscal year: (A) up to $3,500,000 to the Business Assistance Fund (Fund 4510), subject to Controlling Board approval; (B) up to $2 million to the Minority Business Enterprise Loan Fund (Fund 4W10); and (C) up to $2 million to the Capital Access Loan Fund (Fund 5S90).

Same as the Executive, but also requires cash transfers in (B) and (C) to be subject to Controlling Board approval.

DEVCD27 Third Frontier Program operating costs

Section: 259.60
Requires appropriation items 195686 and 195620 to be used for Third Frontier Program operating expenses under RC 184.10 to 184.20.

Same as the Executive.

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

Same as the Executive.

DEVCD28 Third Frontier Program funding for research and development projects

Section: 259.60
Requires appropriation items 195687 and 195692 to be used to fund selected projects, which may include the internship programs. Specifies that eligible costs are the costs of the projects to which the Third Frontier Research and Development Fund (Fund 7011) and the Research and Development Taxable Bond Project Fund (Fund 7014) are to be applied.

Same as the Executive.
### Transfers of appropriations supporting the Third Frontier Program

**DEVCDD29**

<table>
<thead>
<tr>
<th>Section:</th>
<th>259.60</th>
<th>Section:</th>
<th>259.60</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Permits OBM to approve written requests from DSA for the transfer of appropriations between appropriation items 195687 and 195692 based upon Third Frontier Program awards recommended by the Third Frontier Commission.</strong></td>
<td><strong>Same as the Executive.</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Authorizes DSA to request that OBM reappropriate any unexpended, unencumbered balance of the FY 2020 appropriations to line items 195687 and 195692 for the same purposes in FY 2021. Allows OBM to request additional information to evaluate the requests before making the cash transfers. Reappropriates the cash transfer amounts approved by the OBM in FY 2021.</strong></td>
<td><strong>Same as the Executive.</strong></td>
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<td></td>
</tr>
</tbody>
</table>

### HEAP Weatherization

**DEVCDD30**

<table>
<thead>
<tr>
<th>Section:</th>
<th>259.70</th>
<th>Section:</th>
<th>259.70</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Allows up to 20% of the federal funds credited to the Home Energy Assistance Block Grant Fund (Fund 3K90) to be spent from appropriation item 195614, HEAP Weatherization, to be used to provide home weatherization services as determined by DSA.</strong></td>
<td><strong>Same as the Executive.</strong></td>
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<td></td>
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<tr>
<td>Section: 701.30</td>
<td>Section: 701.30</td>
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<tr>
<td>Allows DSA to collaborate with the Department of Job and Family Services to coordinate benefits available to eligible Ohioans. Requires the agencies to work to produce new efficiencies and prevent duplication of efforts by evaluating current procedures and working toward a goal of developing a single application for eligible customers.</td>
<td>Same as the Executive.</td>
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</tbody>
</table>

**DEVCD31 Coordination of benefits**

**DEVCD32 Recovery housing pilot program**

<table>
<thead>
<tr>
<th>Section: 701.40</th>
<th>Section: 701.40</th>
</tr>
</thead>
<tbody>
<tr>
<td>Requires DSA to work with the Department of Mental Health and Addiction Services (MHA) to develop a pilot program in partnership with rural Ohio counties hard hit by the opioid epidemic to enhance funding availability for recovery housing. Allows this partnership to include local OhioMeansJobs and Job and Family Services entities to develop workforce job training and employer participation for those individuals participating in recovery housing programs. <strong>Fiscal effect:</strong> Additional operating costs to DSA and MHA to develop and implement the program, some of which may be absorbed into ongoing duties. DSA would incur the majority of these expenses.</td>
<td>Same as the Executive, but switches the roles of the two agencies operating the pilot program, so that MHA is the lead agency that must work with DSA to develop the pilot program. <strong>Fiscal effect:</strong> Likely shifts more of the costs to MHA as the lead agency.</td>
</tr>
</tbody>
</table>
### Development Services Agency: Main Operating Appropriations Bill

**H. B. 166**

<table>
<thead>
<tr>
<th>Executive</th>
<th>As Passed by the House</th>
</tr>
</thead>
</table>

#### GRF transfer to Tourism Ohio Fund (Fund 5MJ0)

**OBMCD38**

**Section:** 512.10

Authorizes the Director of OBM, in each fiscal year, to transfer up to $10,400,000 cash from the GRF to the Tourism Ohio Fund (Fund 5MJ0).

Same as the Executive.

#### GRF transfer to Industry-Recognized Credentials Fund (Fund 5VK0)

**OBMCD43**

**Section:** 512.60

Authorizes the Director of OBM, in each fiscal year, to transfer up to $15,000,000 cash from the GRF to the Industry-Recognized Credentials Fund (Fund 5VK0).

No provision.
### Appropriation Language

#### EDUCD26 Industry-Recognized Credentials High School Students

<table>
<thead>
<tr>
<th>Section: 265.145</th>
<th>Section: 265.145</th>
</tr>
</thead>
<tbody>
<tr>
<td>Makes the following earmarks to GRF appropriation item 200478, Industry-Recognized Credentials High School Students:</td>
<td>Same as the Executive.</td>
</tr>
<tr>
<td>(1) Up to $8,000,000 in each fiscal year to support payments to public schools whose students earn an industry-recognized credential or receive a journeyman certification. Requires the educating entity to inform students in career-technical education courses that lead to an industry-recognized credential about the opportunity to earn the credentials. Requires ODE, the Department of Higher Education, and the Governor's Office of Workforce Transformation (OWT) to develop a reimbursement schedule. Requires the educating entity to pay for the cost of the credential. Specifies that the educating entity may claim reimbursement up to six months after the student has graduated from high school. Requires ODE to prorate the payments if the amount appropriated is insufficient.</td>
<td>(1) Same as the Executive.</td>
</tr>
<tr>
<td>(2) Up to $12,500,000 in each fiscal year to establish and operate the Innovative Workforce Incentive Program (IWIP), which will pay public schools $1,250 for each qualifying credential earned by a student attending the school. Requires OWT to develop a list of credentials that qualify for the program. Requires ODE to prorate the payments if the amount appropriated is insufficient.</td>
<td>(2) Same as the Executive.</td>
</tr>
<tr>
<td>(3) Up to $4,500,000 in each fiscal year for public schools to establish credentialing programs that qualify for IWIP. Requires ODE to prioritize senior-only credentialing programs in schools</td>
<td>(3) Same as the Executive.</td>
</tr>
</tbody>
</table>
that currently do not operate such programs.
MCDCD4  OSU non-opiate, non-addictive pharmaceutical treatment

Section:  333.55
Requires $5.2 million in FY 2020 in GRF appropriation item 651525, Medicaid Health Care Services, to be distributed to OSU for development and clinical evaluation of a non-opiate, non-addictive pharmaceutical treatment intervention's efficacy to reduce a physician's reliance upon and limit a patient's initial exposure to opioids.

No provision. (The House budget includes a similar earmark under Facilities Establishment Fund (Fund 7037) line item 195615, Facilities Establishment, in the Development Services Agency budget, see DEVCD26).
### Personal Income Tax

**TAXCD21**  
Opportunity Zone tax credit

**R.C.**  
122.84, 107.036, 122.86, 5747.02, 5747.82, and 5747.98

Creates a new Opportunity Zone Investment tax credit equal to 10% of an individual's investment in an Opportunity Zone investment fund, up to $1 million per biennium. Permits the credit to be used to reduce personal income tax liability and makes it nonrefundable. Prohibits the Director of Development Services, to whom applicants must apply to be issued a tax credit certificate, from issuing more certificates than would cause the tax credits claimed in any fiscal biennium from exceeding $50 million. (Under federal income tax law, investments made in an Opportunity Zone fund and held for at least five years accrue the federal tax benefit of deferred and reduced taxable capital gains. The proposed Ohio credit does not have a minimum holding period.)

**Fiscal effect:** May reduce income tax revenue. The Executive estimates a GRF tax revenue loss of $30 million in FY 2021. Would reduce transfers through the Local Government Fund (Fund 7069) and the Public Library Fund (PLF, Fund 7065), each by 1.66% of any GRF revenue reductions under codified law, to local governments and public libraries. A provision of H.B. 166 would transfer 1.68% of tax revenue to the PLF in FY 2020 and 2021. Amounts retained by the GRF would be reduced by 96.68% of any revenue reduction under codified law, and by 96.66% taking account of the higher PLF percentage specified in the bill for the upcoming biennium.

**R.C.**  
122.84, 107.036, 122.86, 5747.02, 5747.82, and 5747.98

Same as the Executive, but allows credits to be transferred; ties the credit to investment not only in the fund but also by the fund in opportunity zone property; increases the share of fund invested assets required to be in opportunity zone property from 90% to 100%; allows any excess credits to be carried forward up to five years; allows the credit to be claimed not only by individuals but also by taxable trusts and estates, and by taxpayers through a pass-through entity; and requires annual reporting to the legislature and Governor by the Development Services Agency.

**Fiscal effect:** Same as the Executive.
TAXCD38  Discontinue motion picture tax credit

No provision.

Repeals a refundable tax credit for motion picture production expenditures, meaning no new credits would be authorized after FY 2019, but credits certified before FY 2020 could continue to be claimed.

Fiscal effect: Increases GRF revenues from the personal income tax, the commercial activity tax and the financial institutions tax. Potential revenue gain in FY 2020 of uncertain magnitude, dependent on credit certifications prior to July 1, 2019. Potential revenue gain in FY 2021 up to $40 million.

Property Taxes and Transfer Fees

TAXCD59  Adding housing requirements to terms of a Community Reinvestment Act

No provision.

Specifies that an amendment that adds affordable housing requirements to the terms of a community reinvestment area (CRA) in existence on July 21, 1994, will not subject the CRA to state law requirements that subsequently became effective.

Fiscal effect: Uncertain.
DOTCD42  Ohio Maritime Assistance Program

R.C.  5501.91, Section 411.20

(1) No provision.  
(1) Creates the Ohio Maritime Assistance Program under which certain port authorities may apply for grants to construct new marine cargo terminals or improve existing terminals on the shores of Lake Erie, on the shores of the Ohio River, or on a Lake Erie Tributary.

(2) No provision.  
(2) Requires ODOT to determine criteria for grants under the program, but specifies that the criteria must address the following: (A) the degree to which the project will increase efficiency or capacity of terminal operations, (B) whether the project will result in the handling of new types of cargo or an increase in cargo volume, and (C) whether the project will meet an identified supply chain need or benefit Ohio firms that export goods to foreign markets, or import goods to Ohio for use in manufacturing or for value-added distribution.

(3) No provision.  
(3) Lists the following permissible uses of grant awards under the program: (A) land acquisition or site development, including demolition and environmental remediation; (B) construction of support infrastructure related to maritime commerce and harbor operations; (C) construction and repair of various logistics facilities related to marine cargo terminals; (D) acquisition of cargo handling equipment and machinery, and (E) planning and design services and other services associated with construction.

(4) No provision.  
(4) Requires port authorities to provide matching funds on a 1:1 basis for each grant dollar awarded to the project.
Executive

As Passed by the House

(5) No provision.

(5) Requires OBM to transfer $10.0 million cash from the Facilities Establishment Fund (Fund 7037) to the Ohio Maritime Assistance Fund (Fund 5QT0) in each of FY 2020 and FY 2021. Creates Fund 5QT0.

Fiscal effect: The House budget provides $10.0 million in funding for the program under Fund 5QT0 line item 776670, Ohio Maritime Assistance Program, in FY 2020 and FY 2021. Fund 7037 is used by the Development Services Agency to award loans to businesses for land and building acquisition, construction, expansion or renovation and equipment purchases.