Transportation

Requires the Ohio Department of Education (ODE) to determine penalty fees related to transportation based upon the number of students affected rather than the total daily transportation payment amount.

Municipal tax increment financing (TIF) district extensions

Allows the legislative authority of a municipal corporation to extend the life of a TIF incentive district, created prior to 2006, by up to 15 years, provided certain notice and agreement or waiver conditions are met with respect to applicable school boards and notice is given to the county.

Facilities Construction Commission — Career-Technical Construction Program

Increases fund 5CV3 ALI 230652, Career-Technical Construction Program, by \$100 million in fiscal year (FY) 2024, effectively restoring the \$200 million appropriation in FY 2024 in the as-introduced bill under fund 5ZJ0 ALI 230651, Career-Technical Construction Program.

Study Commission on the Future of Gaming in Ohio

Expands the membership and duties of the Joint Committee on Sports Gaming created under House Bill 29 and renames it the Study Commission on the Future of Gaming in Ohio. Requires the study commission to examine the status of the statewide lottery, sports gaming, casino gaming and horse racing and the future of those industries and to make recommendations to the General Assembly on those subjects. Requires the study commission to submit a report of its findings and recommendations to the General Assembly by June 30, 2024. Specifies that the study commission ceases to exist after it submits its report, extending the joint committee's current expiration date of March 23, 2024.

E-Rate and technology

• Requires ODE to establish and administer a pilot project that provides state matching grants in FY 2024 and 2025 to eligible school districts, public schools or libraries. Requires school districts, public schools or libraries to first be approved by the appropriate entity for federal Universal Service Program for Schools and Libraries (E-Rate) funding and for special construction broadband expansion meeting the Federal Communications Commission's (FCC) long-term E-Rate targets.

• Requires ODE to establish processes for accepting pilot project applications and making eligibility determinations that are consistent with E-Rate.

• Prohibits ODE from establishing eligibility criteria more stringent than the E-Rate approval and special construction meeting the FCC's long-term E-Rate targets.

• Requires ODE to begin to accept pilot project applications through the department's website or other publicly accessible platform within 90 days of the effective date.

• Permits ODE to establish rules to carry out the pilot project under the Administrative Procedure Act — Ohio Revised Code (RC) Chapter 119 — and exempts such rules from the regulatory restriction limitation in current law.

• Increases GRF ALI 200465, Education Technology Resources, by \$500,000 in each fiscal year, and earmarks the same amounts from this item to support the state matching grants for the pilot project.

• Limits the maximum amount of a state matching grant to 5% of total eligible prediscount costs for projects approved for a discount rate of 90% under E-Rate and 10% of total eligible prediscount costs for projects approved for a discount rate of less than 90%. (Under E-Rate, an eligible applicant's discount rate may range from 20% to 90%, depending on poverty level, whether the applicant is located in an urban or rural area and the type of services purchased.)

• Decreases the earmark in GRF ALI 200426, Ohio Education Computer Network, supporting the activities of designated information technology centers by \$1.41 million in FY 2024 and \$2.4 million in FY 2025.

Ohio Technical Centers

Specifies that programs less than 900 clock hours at Ohio Technical Centers (OTCs) qualify for the allocation of funds from Fund 5NH0 ALI 235517, Talent Ready Grant Program. Clarifies that short-term certificates less than 30 credit hours (rather than 30 or less credit hours as in the introduced version of the bill) and programs less than 900 clock hours at OTCs are the subject of the required study by the chancellor on the types of data that should be submitted to the department of higher education.

Educator preparation

Establishes GRF ALI 235XXX, Educator Preparation Programs, with appropriations of \$500,000 in each fiscal year, to be used by the chancellor of higher education to support educator preparation programs. Earmarks the following, in each fiscal year:

• \$250,000 to award competitive grants of up to \$10,000 to institutions of higher education to promote student teacher placement with teachers that meet certain criteria;

• \$175,000 to award competitive grants of up to \$20,000 to support the science of reading at Educator Preparation Programs at institutions of higher education;

• remainder for the chancellor to use for Ohio Department of Higher Education's additional responsibilities related to teacher education programs and the science of reading, including developing an auditing process that clearly documents the degree to which every Educator Preparation Program is effectively teaching the science of reading to preservice teachers, as specified in the current version of the bill (R.C. 3333.048).

Federally subsidized rental housing property tax formula

Modifies the requirement, added by the substitute bill, for the tax commissioner to prescribe a formula for uniformly valuing federal subsidized rental housing that considers a property's operating income and expenses and a uniform capitalization rate as follows:

• Specifies operating income should include forgiveness of or allowance received for vacancy or unpaid rent losses, in addition to gross potential rent and other income.

 Prescribes presumptive amounts to be used in the formula for certain income and expenses that are a percentage of gross potential rent or operating expenses. These presumptive amounts may be exceeded by a property's actually reported amounts.

• Requires the owner to report the property's operating income and expenses to the county auditor of the county in which the property is located in each reappraisal and update year, i.e., every three years, rather than annually. • Allows the county auditor to value federally subsidized residential rental property without regard to the formula if the property owner fails to timely file the required records.

• Specifies the kinds of noncapitalized expenses that should be included in the owner's report. Requires reported information to have been audited by an independent public accountant or auditor or a certified public accountant.

• Adds an additional minimum total valuation method for covered property of \$5,000 per dwelling unit. The rules must take the greater of that number or the existing 150% of the value of the underlying land.

Joint Committee on Property Tax Review and Reform

Creates the Joint Committee on Property Tax Review and Reform, requiring it to submit a report to the General Assembly with recommendations on reforms to property tax law and authorizing it to hold hearings on pending legislation related to property taxation. Requires five senators and five representatives to be appointed to the committee.

Educational Choice Scholarship (EdChoice) Program

Requires ODE to develop, and adopt rules prior to implementing, one or more measures to demonstrate the performance of scholarship students enrolled in chartered nonpublic schools that enable parents to compare the performance of scholarship students against that of students enrolled in public schools.

Jon Peterson Special Needs Scholarship amounts

• Increases the base and category amounts for the Jon Peterson Special Needs Scholarship Program in proportion to the bill's estimated proposed increase to the statewide average base cost per pupil (12.1%).

• Increases the funding cap for the Jon Peterson Special Needs Scholarship Program from \$27,000 to \$30,000.

Miscellaneous Funding

• Establishes appropriations of \$300,000 in each of FY 2024 and FY 2025 under GRF ALI 195501, iBELIEVE, and requires those amounts to be used by 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.

• Increases GRF ALI 200597, Program and Project Support, by \$225,000 in each fiscal year, and earmarks the same amounts from this GFR to support the Stark Education Partnership.

• Increases GRF ALI 200448, Educator Preparation, by \$500,000 in each fiscal year and earmarks the same amounts from GRF to support the SmartOhio Financial Literacy Program at the University of Cincinnati. Permits this funding to be used for award-related expenses for a period of up to two years from the date of the award.

• Establishes GRF ALI 200457, STEM Initiatives, with an appropriation of \$1 million in FY 2024 and requires that this item be distributed to the Alliance for Working Together Foundation to support ongoing STEM education. Reappropriates the available balance of this appropriation at the end of FY 2024 for the same purpose in FY 2025.

• Establishes Fund 7017 ALI 200614, Accelerate Great Schools, with an appropriation of \$1.5 million in each fiscal year and requires this item to fund the Accelerate Great Schools public private partnership.

• Earmarks \$1.43 million in FY 2024 from Fund 5AD1 ALI 2006A2, Career-Technical Education Equipment, to be used by the Medina County Career Center to construct a new fire training facility.

• Earmarks \$7.6 million in FY 2024 from Fund 5CV3 ALI 230652, Career-Technical Construction Program, for certain facilities projects of the Sandusky City School District and requires the earmark to be used as follows:

• \$2.78 million in FY 2024 for a new culinary facility; \$4.82 million in FY 2024 for a new welding facility.

• Reappropriates the available balance of the earmark at the end of FY 2024 for the same purposes in FY 2025.

• Earmarks \$500,000 in FY 2024 under Cultural Center Grant Fund (Fund 5ZW0) ALI 1956G4, Cultural Center Grant, for the Cleveland Museum of Natural History to increase access to its STEM education programs for students in grades prekindergarten through 12 across Ohio, with a focus on serving those attending Title I-served schools.