

As Introduced

133rd General Assembly

Regular Session

2019-2020

S. B. No. 249

Senator Lehner

Cosponsors: Senators Williams, Antonio, Craig, Yuko, Fedor

A BILL

To amend sections 3781.109 and 5747.98 and to enact
section 5747.79 of the Revised Code to enact
Matthew's Law, requiring public buildings to
have at least one rest room facility with an
adult changing station and authorizing an income
tax credit for installation.

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

Section 1. That sections 3781.109 and 5747.98 be amended
and section 5747.79 of the Revised Code be enacted to read as
follows:

Sec. 3781.109. (A) The board of building standards shall
adopt rules governing the number of water closets required to be
installed in women's and men's rest room facilities in buildings
or parts of buildings used for assembly purposes in accordance
with the standards specified under a national model plumbing
code that is consistent with rules adopted by the board pursuant
to division (A) of section 3781.10 of the Revised Code.

(B) The rules adopted by the board pursuant to division
(A) of section 3781.10 of the Revised Code shall require every

building constructed, or undergoing major renovations, on or 19
after the effective date of this amendment, that is used for 20
assembly purposes to have at least one rest room facility with 21
an adult changing table. At a minimum, the rules shall contain 22
all of the following requirements: 23

(1) A requirement that an adult changing table be placed 24
in an enclosed space with room for the table in a usable 25
position, a wheelchair, and a caregiver; 26

(2) A requirement that adult changing tables be 27
constructed from a material that is suitable for use in a wet 28
area. 29

(3) A requirement that restrooms with adult changing 30
tables be marked with signage, at or near their entrance, 31
indicating the availability of an adult changing table. 32

(4) That the building department, or if no municipal, 33
township, or county building department certified for 34
nonresidential buildings has jurisdiction, the superintendent of 35
industrial compliance, reviewing plans pursuant to section 36
3791.04 of the Revised Code, grant an exemption from the rules 37
required by division (B)(1) of this section if the building 38
department or superintendent determines that any of the 39
following apply: 40

(a) Installation of an adult changing table would not be 41
feasible; 42

(b) Installation of an adult changing table would result 43
in a failure to comply with accessibility standards contained in 44
federal law; 45

(c) Installation of an adult changing table would threaten 46
or destroy the historic significance of a historic building; 47

(d) The building in question is not frequented by the 48
public. 49

(C) For purposes of this section,~~a:~~ 50

(1) A building or part of a building is used for assembly 51
purposes when the use of the building or part of a building 52
conforms to assembly usage as adopted by rule under division (A) 53
of section 3781.10 of the Revised Code. 54

(2) "Adult changing table" means a table, which may be 55
wall-mounted or freestanding, for special needs diapering of 56
adults. 57

(3) "Major renovation" means a renovation that costs at 58
least fifty thousand dollars and totally removes all preexisting 59
nonstructural interior walls, floor and ceiling finishes, 60
mechanical systems, electrical systems and plumbing fixtures, 61
and supply and waste lines. 62

Sec. 5747.79. (A) As used in this section, "adult changing 63
table" has the same meaning as in section 3781.109 of the 64
Revised Code. 65

(B) A credit shall be allowed against a taxpayer's 66
aggregate liability under section 5747.02 of the Revised Code 67
for a taxpayer that is required to install an adult changing 68
table in the taxpayer's place of business under section 3781.109 69
of the Revised Code. The amount of the credit shall equal the 70
cost to the taxpayer of purchasing and installing the adult 71
changing table, but shall not exceed two hundred fifty dollars. 72
The credit shall be claimed for the taxable year in which the 73
adult changing table is installed. 74

A taxpayer may claim the credit for the installation of 75
only one adult changing table per place of business. 76

Nothing in this section limits or disallows pass-through 77
treatment of the credit. If a pass-through entity is required to 78
install an adult changing table in its place of business, each 79
taxpayer that is an equity owner of the entity on the last day 80
of the entity's taxable year may claim the taxpayer's 81
proportionate or distributive share of the credit. 82

The credit shall be claimed in the order required under 83
section 5747.98 of the Revised Code. The credit shall not exceed 84
the aggregate amount of tax otherwise due for the taxable year 85
after allowing for any other credit that precedes the credit 86
allowed under this section in the order prescribed by section 87
5747.98 of the Revised Code. 88

Sec. 5747.98. (A) To provide a uniform procedure for 89
calculating a taxpayer's aggregate tax liability under section 90
5747.02 of the Revised Code, a taxpayer shall claim any credits 91
to which the taxpayer is entitled in the following order: 92

(1) Either the retirement income credit under division (B) 93
of section 5747.055 of the Revised Code or the lump sum 94
retirement income credits under divisions (C), (D), and (E) of 95
that section; 96

(2) Either the senior citizen credit under division (F) of 97
section 5747.055 of the Revised Code or the lump sum 98
distribution credit under division (G) of that section; 99

(3) The dependent care credit under section 5747.054 of 100
the Revised Code; 101

(4) The credit for displaced workers who pay for job 102
training under section 5747.27 of the Revised Code; 103

(5) The twenty-dollar personal exemption credit under 104
section 5747.022 of the Revised Code; 105

(6) The joint filing credit under division (G) of section 5747.05 of the Revised Code;	106 107
(7) The earned income credit under section 5747.71 of the Revised Code;	108 109
(8) <u>The credit for installation of an adult changing table under section 5747.79 of the Revised Code;</u>	110 111
<u>(9)</u> The credit for adoption of a minor child under section 5747.37 of the Revised Code;	112 113
(9) <u>(10)</u> The nonrefundable job retention credit under division (B) of section 5747.058 of the Revised Code;	114 115
(10) <u>(11)</u> The enterprise zone credit under section 5709.66 of the Revised Code;	116 117
(11) <u>(12)</u> The ethanol plant investment credit under section 5747.75 of the Revised Code;	118 119
(12) <u>(13)</u> The credit for purchases of qualifying grape production property under section 5747.28 of the Revised Code;	120 121
(13) <u>(14)</u> The small business investment credit under section 5747.81 of the Revised Code;	122 123
(14) <u>(15)</u> The nonrefundable lead abatement credit under section 5747.26 of the Revised Code;	124 125
(15) <u>(16)</u> The opportunity zone investment credit under section 122.84 of the Revised Code;	126 127
(16) <u>(17)</u> The enterprise zone credits under section 5709.65 of the Revised Code;	128 129
(17) <u>(18)</u> The research and development credit under section 5747.331 of the Revised Code;	130 131

(18) <u>(19)</u> The credit for rehabilitating a historic building under section 5747.76 of the Revised Code;	132 133
(19) <u>(20)</u> The nonresident credit under division (A) of section 5747.05 of the Revised Code;	134 135
(20) <u>(21)</u> The credit for a resident's out-of-state income under division (B) of section 5747.05 of the Revised Code;	136 137
(21) <u>(22)</u> The refundable motion picture and Broadway theatrical production credit under section 5747.66 of the Revised Code;	138 139 140
(22) <u>(23)</u> The refundable jobs creation credit or job retention credit under division (A) of section 5747.058 of the Revised Code;	141 142 143
(23) <u>(24)</u> The refundable credit for taxes paid by a qualifying entity granted under section 5747.059 of the Revised Code;	144 145 146
(24) <u>(25)</u> The refundable credits for taxes paid by a qualifying pass-through entity granted under division (I) of section 5747.08 of the Revised Code;	147 148 149
(25) <u>(26)</u> The refundable credit under section 5747.80 of the Revised Code for losses on loans made to the Ohio venture capital program under sections 150.01 to 150.10 of the Revised Code;	150 151 152 153
(26) <u>(27)</u> The refundable credit for rehabilitating a historic building under section 5747.76 of the Revised Code.	154 155
(B) For any credit, except the refundable credits enumerated in this section and the credit granted under division (H) of section 5747.08 of the Revised Code, the amount of the credit for a taxable year shall not exceed the taxpayer's	156 157 158 159

aggregate amount of tax due under section 5747.02 of the Revised 160
Code, after allowing for any other credit that precedes it in 161
the order required under this section. Any excess amount of a 162
particular credit may be carried forward if authorized under the 163
section creating that credit. Nothing in this chapter shall be 164
construed to allow a taxpayer to claim, directly or indirectly, 165
a credit more than once for a taxable year. 166

Section 2. That existing sections 3781.109 and 5747.98 of 167
the Revised Code are hereby repealed. 168

Section 3. The amendment by this act of section 3781.109 169
of the Revised Code takes effect ninety days after the effective 170
date of this section. 171

The amendment or enactment by this act of sections 5747.79 172
and 5747.98 of the Revised Code applies to taxable years ending 173
on or after the effective date of this section. 174

Section 4. This act's amendments to sections 3781.109 and 175
5747.98 of the Revised Code and enactment of section 5747.79 of 176
the Revised Code shall be known as "Matthew's Law." 177