

As Reported by the House State and Local Government Committee

132nd General Assembly

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Am. H. B. No. 69

Representative Cupp

**Cosponsors: Representatives Blessing, Dever, Hambley, Hill, Faber, Seitz, Arndt,
Carfagna**

A BILL

To amend section 5709.40 of the Revised Code to
require reimbursement of certain township fire
and emergency medical service levy revenue
forgone because of the creation of a municipal
tax increment financing district.

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

Section 1. That section 5709.40 of the Revised Code be
amended to read as follows:

Sec. 5709.40. (A) As used in this section:

(1) "Blighted area" and "impacted city" have the same
meanings as in section 1728.01 of the Revised Code.

(2) "Business day" means a day of the week excluding
Saturday, Sunday, and a legal holiday as defined under section
1.14 of the Revised Code.

(3) "Housing renovation" means a project carried out for
residential purposes.

(4) "Improvement" means the increase in the assessed value

of any real property that would first appear on the tax list and 17
duplicate of real and public utility property after the 18
effective date of an ordinance adopted under this section were 19
it not for the exemption granted by that ordinance. 20

(5) "Incentive district" means an area not more than three 21
hundred acres in size enclosed by a continuous boundary in which 22
a project is being, or will be, undertaken and having one or 23
more of the following distress characteristics: 24

(a) At least fifty-one per cent of the residents of the 25
district have incomes of less than eighty per cent of the median 26
income of residents of the political subdivision in which the 27
district is located, as determined in the same manner specified 28
under section 119(b) of the "Housing and Community Development 29
Act of 1974," 88 Stat. 633, 42 U.S.C. 5318, as amended; 30

(b) The average rate of unemployment in the district 31
during the most recent twelve-month period for which data are 32
available is equal to at least one hundred fifty per cent of the 33
average rate of unemployment for this state for the same period. 34

(c) At least twenty per cent of the people residing in the 35
district live at or below the poverty level as defined in the 36
federal Housing and Community Development Act of 1974, 42 U.S.C. 37
5301, as amended, and regulations adopted pursuant to that act. 38

(d) The district is a blighted area. 39

(e) The district is in a situational distress area as 40
designated by the director of development services under 41
division (F) of section 122.23 of the Revised Code. 42

(f) As certified by the engineer for the political 43
subdivision, the public infrastructure serving the district is 44
inadequate to meet the development needs of the district as 45

evidenced by a written economic development plan or urban 46
renewal plan for the district that has been adopted by the 47
legislative authority of the subdivision. 48

(g) The district is comprised entirely of unimproved land 49
that is located in a distressed area as defined in section 50
122.23 of the Revised Code. 51

(6) "Project" means development activities undertaken on 52
one or more parcels, including, but not limited to, 53
construction, expansion, and alteration of buildings or 54
structures, demolition, remediation, and site development, and 55
any building or structure that results from those activities. 56

(7) "Public infrastructure improvement" includes, but is 57
not limited to, public roads and highways; water and sewer 58
lines; the continued maintenance of those public roads and 59
highways and water and sewer lines; environmental remediation; 60
land acquisition, including acquisition in aid of industry, 61
commerce, distribution, or research; demolition, including 62
demolition on private property when determined to be necessary 63
for economic development purposes; stormwater and flood 64
remediation projects, including such projects on private 65
property when determined to be necessary for public health, 66
safety, and welfare; the provision of gas, electric, and 67
communications service facilities, including the provision of 68
gas or electric service facilities owned by nongovernmental 69
entities when such improvements are determined to be necessary 70
for economic development purposes; and the enhancement of public 71
waterways through improvements that allow for greater public 72
access. 73

(B) The legislative authority of a municipal corporation, 74
by ordinance, may declare improvements to certain parcels of 75

real property located in the municipal corporation to be a 76
public purpose. Improvements with respect to a parcel that is 77
used or to be used for residential purposes may be declared a 78
public purpose under this division only if the parcel is located 79
in a blighted area of an impacted city. For this purpose, 80
"parcel that is used or to be used for residential purposes" 81
means a parcel that, as improved, is used or to be used for 82
purposes that would cause the tax commissioner to classify the 83
parcel as residential property in accordance with rules adopted 84
by the commissioner under section 5713.041 of the Revised Code. 85
Except with the approval under division (D) of this section of 86
the board of education of each city, local, or exempted village 87
school district within which the improvements are located, not 88
more than seventy-five per cent of an improvement thus declared 89
to be a public purpose may be exempted from real property 90
taxation for a period of not more than ten years. The ordinance 91
shall specify the percentage of the improvement to be exempted 92
from taxation and the life of the exemption. 93

An ordinance adopted or amended under this division shall 94
designate the specific public infrastructure improvements made, 95
to be made, or in the process of being made by the municipal 96
corporation that directly benefit, or that once made will 97
directly benefit, the parcels for which improvements are 98
declared to be a public purpose. The service payments provided 99
for in section 5709.42 of the Revised Code shall be used to 100
finance the public infrastructure improvements designated in the 101
ordinance, for the purpose described in division (D)(1) of this 102
section or as provided in section 5709.43 of the Revised Code. 103

(C)(1) The legislative authority of a municipal 104
corporation may adopt an ordinance creating an incentive 105
district and declaring improvements to parcels within the 106

district to be a public purpose and, except as provided in 107
division (F) of this section, exempt from taxation as provided 108
in this section, but no legislative authority of a municipal 109
corporation that has a population that exceeds twenty-five 110
thousand, as shown by the most recent federal decennial census, 111
shall adopt an ordinance that creates an incentive district if 112
the sum of the taxable value of real property in the proposed 113
district for the preceding tax year and the taxable value of all 114
real property in the municipal corporation that would have been 115
taxable in the preceding year were it not for the fact that the 116
property was in an existing incentive district and therefore 117
exempt from taxation exceeds twenty-five per cent of the taxable 118
value of real property in the municipal corporation for the 119
preceding tax year. The ordinance shall delineate the boundary 120
of the district and specifically identify each parcel within the 121
district. A district may not include any parcel that is or has 122
been exempted from taxation under division (B) of this section 123
or that is or has been within another district created under 124
this division. An ordinance may create more than one such 125
district, and more than one ordinance may be adopted under 126
division (C) (1) of this section. 127

(2) Not later than thirty days prior to adopting an 128
ordinance under division (C) (1) of this section, if the 129
municipal corporation intends to apply for exemptions from 130
taxation under section 5709.911 of the Revised Code on behalf of 131
owners of real property located within the proposed incentive 132
district, the legislative authority of a municipal corporation 133
shall conduct a public hearing on the proposed ordinance. Not 134
later than thirty days prior to the public hearing, the 135
legislative authority shall give notice of the public hearing 136
and the proposed ordinance by first class mail to every real 137

property owner whose property is located within the boundaries 138
of the proposed incentive district that is the subject of the 139
proposed ordinance. 140

(3) (a) An ordinance adopted under division (C) (1) of this 141
section shall specify the life of the incentive district and the 142
percentage of the improvements to be exempted, shall designate 143
the public infrastructure improvements made, to be made, or in 144
the process of being made, that benefit or serve, or, once made, 145
will benefit or serve parcels in the district. The ordinance 146
also shall identify one or more specific projects being, or to 147
be, undertaken in the district that place additional demand on 148
the public infrastructure improvements designated in the 149
ordinance. The project identified may, but need not be, the 150
project under division (C) (3) (b) of this section that places 151
real property in use for commercial or industrial purposes. 152
Except as otherwise permitted under that division, the service 153
payments provided for in section 5709.42 of the Revised Code 154
shall be used to finance the designated public infrastructure 155
improvements, for the purpose described in division (D) (1) ~~or~~, or 156
(E), or (F) of this section, or as provided in section 5709.43 157
of the Revised Code. 158

An ordinance adopted under division (C) (1) of this section 159
on or after March 30, 2006, shall not designate police or fire 160
equipment as public infrastructure improvements, and no service 161
payment provided for in section 5709.42 of the Revised Code and 162
received by the municipal corporation under the ordinance shall 163
be used for police or fire equipment. 164

(b) An ordinance adopted under division (C) (1) of this 165
section may authorize the use of service payments provided for 166
in section 5709.42 of the Revised Code for the purpose of 167

housing renovations within the incentive district, provided that 168
the ordinance also designates public infrastructure improvements 169
that benefit or serve the district, and that a project within 170
the district places real property in use for commercial or 171
industrial purposes. Service payments may be used to finance or 172
support loans, deferred loans, and grants to persons for the 173
purpose of housing renovations within the district. The 174
ordinance shall designate the parcels within the district that 175
are eligible for housing renovation. The ordinance shall state 176
separately the amounts or the percentages of the expected 177
aggregate service payments that are designated for each public 178
infrastructure improvement and for the general purpose of 179
housing renovations. 180

(4) Except with the approval of the board of education of 181
each city, local, or exempted village school district within the 182
territory of which the incentive district is or will be located, 183
and subject to division (E) of this section, the life of an 184
incentive district shall not exceed ten years, and the 185
percentage of improvements to be exempted shall not exceed 186
seventy-five per cent. With approval of the board of education, 187
the life of a district may be not more than thirty years, and 188
the percentage of improvements to be exempted may be not more 189
than one hundred per cent. The approval of a board of education 190
shall be obtained in the manner provided in division (D) of this 191
section. 192

(D) (1) If the ordinance declaring improvements to a parcel 193
to be a public purpose or creating an incentive district 194
specifies that payments in lieu of taxes provided for in section 195
5709.42 of the Revised Code shall be paid to the city, local, or 196
exempted village, and joint vocational school district in which 197
the parcel or incentive district is located in the amount of the 198

taxes that would have been payable to the school district if the 199
improvements had not been exempted from taxation, the percentage 200
of the improvement that may be exempted from taxation may exceed 201
seventy-five per cent, and the exemption may be granted for up 202
to thirty years, without the approval of the board of education 203
as otherwise required under division (D)(2) of this section. 204

(2) Improvements with respect to a parcel may be exempted 205
from taxation under division (B) of this section, and 206
improvements to parcels within an incentive district may be 207
exempted from taxation under division (C) of this section, for 208
up to ten years or, with the approval under this paragraph of 209
the board of education of the city, local, or exempted village 210
school district within which the parcel or district is located, 211
for up to thirty years. The percentage of the improvement 212
exempted from taxation may, with such approval, exceed seventy- 213
five per cent, but shall not exceed one hundred per cent. Not 214
later than forty-five business days prior to adopting an 215
ordinance under this section declaring improvements to be a 216
public purpose that is subject to approval by a board of 217
education under this division, the legislative authority shall 218
deliver to the board of education a notice stating its intent to 219
adopt an ordinance making that declaration. The notice regarding 220
improvements with respect to a parcel under division (B) of this 221
section shall identify the parcels for which improvements are to 222
be exempted from taxation, provide an estimate of the true value 223
in money of the improvements, specify the period for which the 224
improvements would be exempted from taxation and the percentage 225
of the improvement that would be exempted, and indicate the date 226
on which the legislative authority intends to adopt the 227
ordinance. The notice regarding improvements to parcels within 228
an incentive district under division (C) of this section shall 229

delineate the boundaries of the district, specifically identify 230
each parcel within the district, identify each anticipated 231
improvement in the district, provide an estimate of the true 232
value in money of each such improvement, specify the life of the 233
district and the percentage of improvements that would be 234
exempted, and indicate the date on which the legislative 235
authority intends to adopt the ordinance. The board of 236
education, by resolution adopted by a majority of the board, may 237
approve the exemption for the period or for the exemption 238
percentage specified in the notice; may disapprove the exemption 239
for the number of years in excess of ten, may disapprove the 240
exemption for the percentage of the improvement to be exempted 241
in excess of seventy-five per cent, or both; or may approve the 242
exemption on the condition that the legislative authority and 243
the board negotiate an agreement providing for compensation to 244
the school district equal in value to a percentage of the amount 245
of taxes exempted in the eleventh and subsequent years of the 246
exemption period or, in the case of exemption percentages in 247
excess of seventy-five per cent, compensation equal in value to 248
a percentage of the taxes that would be payable on the portion 249
of the improvement in excess of seventy-five per cent were that 250
portion to be subject to taxation, or other mutually agreeable 251
compensation. If an agreement is negotiated between the 252
legislative authority and the board to compensate the school 253
district for all or part of the taxes exempted, including 254
agreements for payments in lieu of taxes under section 5709.42 255
of the Revised Code, the legislative authority shall compensate 256
the joint vocational school district within which the parcel or 257
district is located at the same rate and under the same terms 258
received by the city, local, or exempted village school 259
district. 260

(3) The board of education shall certify its resolution to 261
the legislative authority not later than fourteen days prior to 262
the date the legislative authority intends to adopt the 263
ordinance as indicated in the notice. If the board of education 264
and the legislative authority negotiate a mutually acceptable 265
compensation agreement, the ordinance may declare the 266
improvements a public purpose for the number of years specified 267
in the ordinance or, in the case of exemption percentages in 268
excess of seventy-five per cent, for the exemption percentage 269
specified in the ordinance. In either case, if the board and the 270
legislative authority fail to negotiate a mutually acceptable 271
compensation agreement, the ordinance may declare the 272
improvements a public purpose for not more than ten years, and 273
shall not exempt more than seventy-five per cent of the 274
improvements from taxation. If the board fails to certify a 275
resolution to the legislative authority within the time 276
prescribed by this division, the legislative authority thereupon 277
may adopt the ordinance and may declare the improvements a 278
public purpose for up to thirty years, or, in the case of 279
exemption percentages proposed in excess of seventy-five per 280
cent, for the exemption percentage specified in the ordinance. 281
The legislative authority may adopt the ordinance at any time 282
after the board of education certifies its resolution approving 283
the exemption to the legislative authority, or, if the board 284
approves the exemption on the condition that a mutually 285
acceptable compensation agreement be negotiated, at any time 286
after the compensation agreement is agreed to by the board and 287
the legislative authority. 288

(4) If a board of education has adopted a resolution 289
waiving its right to approve exemptions from taxation under this 290
section and the resolution remains in effect, approval of 291

exemptions by the board is not required under division (D) of 292
this section. If a board of education has adopted a resolution 293
allowing a legislative authority to deliver the notice required 294
under division (D) of this section fewer than forty-five 295
business days prior to the legislative authority's adoption of 296
the ordinance, the legislative authority shall deliver the 297
notice to the board not later than the number of days prior to 298
such adoption as prescribed by the board in its resolution. If a 299
board of education adopts a resolution waiving its right to 300
approve agreements or shortening the notification period, the 301
board shall certify a copy of the resolution to the legislative 302
authority. If the board of education rescinds such a resolution, 303
it shall certify notice of the rescission to the legislative 304
authority. 305

(5) If the legislative authority is not required by 306
division (D) of this section to notify the board of education of 307
the legislative authority's intent to declare improvements to be 308
a public purpose, the legislative authority shall comply with 309
the notice requirements imposed under section 5709.83 of the 310
Revised Code, unless the board has adopted a resolution under 311
that section waiving its right to receive such a notice. 312

(E) (1) If a proposed ordinance under division (C) (1) of 313
this section exempts improvements with respect to a parcel 314
within an incentive district for more than ten years, or the 315
percentage of the improvement exempted from taxation exceeds 316
seventy-five per cent, not later than forty-five business days 317
prior to adopting the ordinance the legislative authority of the 318
municipal corporation shall deliver to the board of county 319
commissioners of the county within which the incentive district 320
will be located a notice that states its intent to adopt an 321
ordinance creating an incentive district. The notice shall 322

include a copy of the proposed ordinance, identify the parcels 323
for which improvements are to be exempted from taxation, provide 324
an estimate of the true value in money of the improvements, 325
specify the period of time for which the improvements would be 326
exempted from taxation, specify the percentage of the 327
improvements that would be exempted from taxation, and indicate 328
the date on which the legislative authority intends to adopt the 329
ordinance. 330

(2) The board of county commissioners, by resolution 331
adopted by a majority of the board, may object to the exemption 332
for the number of years in excess of ten, may object to the 333
exemption for the percentage of the improvement to be exempted 334
in excess of seventy-five per cent, or both. If the board of 335
county commissioners objects, the board may negotiate a mutually 336
acceptable compensation agreement with the legislative 337
authority. In no case shall the compensation provided to the 338
board exceed the property taxes forgone due to the exemption. If 339
the board of county commissioners objects, and the board and 340
legislative authority fail to negotiate a mutually acceptable 341
compensation agreement, the ordinance adopted under division (C) 342
(1) of this section shall provide to the board compensation in 343
the eleventh and subsequent years of the exemption period equal 344
in value to not more than fifty per cent of the taxes that would 345
be payable to the county or, if the board's objection includes 346
an objection to an exemption percentage in excess of seventy- 347
five per cent, compensation equal in value to not more than 348
fifty per cent of the taxes that would be payable to the county, 349
on the portion of the improvement in excess of seventy-five per 350
cent, were that portion to be subject to taxation. The board of 351
county commissioners shall certify its resolution to the 352
legislative authority not later than thirty days after receipt 353

of the notice. 354

(3) If the board of county commissioners does not object 355
or fails to certify its resolution objecting to an exemption 356
within thirty days after receipt of the notice, the legislative 357
authority may adopt the ordinance, and no compensation shall be 358
provided to the board of county commissioners. If the board 359
timely certifies its resolution objecting to the ordinance, the 360
legislative authority may adopt the ordinance at any time after 361
a mutually acceptable compensation agreement is agreed to by the 362
board and the legislative authority, or, if no compensation 363
agreement is negotiated, at any time after the legislative 364
authority agrees in the proposed ordinance to provide 365
compensation to the board of fifty per cent of the taxes that 366
would be payable to the county in the eleventh and subsequent 367
years of the exemption period or on the portion of the 368
improvement in excess of seventy-five per cent, were that 369
portion to be subject to taxation. 370

(F) Service payments in lieu of taxes that are 371
attributable to any amount by which the effective tax rate of 372
either a renewal levy with an increase or a replacement levy 373
exceeds the effective tax rate of the levy renewed or replaced, 374
or that are attributable to an additional levy, for a levy 375
authorized by the voters for any of the following purposes on or 376
after January 1, 2006, and which are provided pursuant to an 377
ordinance creating an incentive district under division (C) (1) 378
of this section that is adopted on or after January 1, 2006 or a 379
later date as specified in this division, shall be distributed 380
to the appropriate taxing authority as required under division 381
(C) of section 5709.42 of the Revised Code in an amount equal to 382
the amount of taxes from that additional levy or from the 383
increase in the effective tax rate of such renewal or 384

replacement levy that would have been payable to that taxing 385
authority from the following levies were it not for the 386
exemption authorized under division (C) of this section: 387

(1) A tax levied under division (L) of section 5705.19 or 388
section 5705.191 or 5705.222 of the Revised Code for community 389
developmental disabilities programs and services pursuant to 390
Chapter 5126. of the Revised Code; 391

(2) A tax levied under division (Y) of section 5705.19 of 392
the Revised Code for providing or maintaining senior citizens 393
services or facilities; 394

(3) A tax levied under section 5705.22 of the Revised Code 395
for county hospitals; 396

(4) A tax levied by a joint-county district or by a county 397
under section 5705.19, 5705.191, or 5705.221 of the Revised Code 398
for alcohol, drug addiction, and mental health services or 399
facilities; 400

(5) A tax levied under section 5705.23 of the Revised Code 401
for library purposes; 402

(6) A tax levied under section 5705.24 of the Revised Code 403
for the support of children services and the placement and care 404
of children; 405

(7) A tax levied under division (Z) of section 5705.19 of 406
the Revised Code for the provision and maintenance of zoological 407
park services and facilities under section 307.76 of the Revised 408
Code; 409

(8) A tax levied under section 511.27 or division (H) of 410
section 5705.19 of the Revised Code for the support of township 411
park districts; 412

(9) A tax levied under division (A), (F), or (H) of 413
section 5705.19 of the Revised Code for parks and recreational 414
purposes of a joint recreation district organized pursuant to 415
division (B) of section 755.14 of the Revised Code; 416

(10) A tax levied under section 1545.20 or 1545.21 of the 417
Revised Code for park district purposes; 418

(11) A tax levied under section 5705.191 of the Revised 419
Code for the purpose of making appropriations for public 420
assistance; human or social services; public relief; public 421
welfare; public health and hospitalization; and support of 422
general hospitals; 423

(12) A tax levied under section 3709.29 of the Revised 424
Code for a general health district program; 425

(13) A tax levied by a township under section 505.39, 426
division (I) of section 5705.19, or division (JJ) of section 427
5705.19 of the Revised Code to the extent the proceeds are used 428
for the purposes described in division (I) of that section, for 429
the purpose of funding fire, emergency medical, and ambulance 430
services as described in that section and those divisions. 431
Division (F) (13) of this section applies only if the township 432
levying the tax provides fire, emergency medical, or ambulance 433
services in the incentive district, and only to incentive 434
districts created by an ordinance adopted on or after the 435
effective date of the amendment of this section by H.B. 69 of 436
the 132nd general assembly. The board of township trustees may, 437
by resolution, waive the application of this division or 438
negotiate with the municipal corporation that created the 439
district for a lesser amount of payments in lieu of taxes. 440

(G) An exemption from taxation granted under this section 441

commences with the tax year specified in the ordinance so long 442
as the year specified in the ordinance commences after the 443
effective date of the ordinance. If the ordinance specifies a 444
year commencing before the effective date of the resolution or 445
specifies no year whatsoever, the exemption commences with the 446
tax year in which an exempted improvement first appears on the 447
tax list and duplicate of real and public utility property and 448
that commences after the effective date of the ordinance. In 449
lieu of stating a specific year, the ordinance may provide that 450
the exemption commences in the tax year in which the value of an 451
improvement exceeds a specified amount or in which the 452
construction of one or more improvements is completed, provided 453
that such tax year commences after the effective date of the 454
ordinance. With respect to the exemption of improvements to 455
parcels under division (B) of this section, the ordinance may 456
allow for the exemption to commence in different tax years on a 457
parcel-by-parcel basis, with a separate exemption term specified 458
for each parcel. 459

Except as otherwise provided in this division, the 460
exemption ends on the date specified in the ordinance as the 461
date the improvement ceases to be a public purpose or the 462
incentive district expires, or ends on the date on which the 463
public infrastructure improvements and housing renovations are 464
paid in full from the municipal public improvement tax increment 465
equivalent fund established under division (A) of section 466
5709.43 of the Revised Code, whichever occurs first. The 467
exemption of an improvement with respect to a parcel or within 468
an incentive district may end on a later date, as specified in 469
the ordinance, if the legislative authority and the board of 470
education of the city, local, or exempted village school 471
district within which the parcel or district is located have 472

entered into a compensation agreement under section 5709.82 of 473
the Revised Code with respect to the improvement, and the board 474
of education has approved the term of the exemption under 475
division (D) (2) of this section, but in no case shall the 476
improvement be exempted from taxation for more than thirty 477
years. Exemptions shall be claimed and allowed in the same 478
manner as in the case of other real property exemptions. If an 479
exemption status changes during a year, the procedure for the 480
apportionment of the taxes for that year is the same as in the 481
case of other changes in tax exemption status during the year. 482

(H) Additional municipal financing of public 483
infrastructure improvements and housing renovations may be 484
provided by any methods that the municipal corporation may 485
otherwise use for financing such improvements or renovations. If 486
the municipal corporation issues bonds or notes to finance the 487
public infrastructure improvements and housing renovations and 488
pledges money from the municipal public improvement tax 489
increment equivalent fund to pay the interest on and principal 490
of the bonds or notes, the bonds or notes are not subject to 491
Chapter 133. of the Revised Code. 492

(I) The municipal corporation, not later than fifteen days 493
after the adoption of an ordinance under this section, shall 494
submit to the director of development services a copy of the 495
ordinance. On or before the thirty-first day of March of each 496
year, the municipal corporation shall submit a status report to 497
the director of development services. The report shall indicate, 498
in the manner prescribed by the director, the progress of the 499
project during each year that an exemption remains in effect, 500
including a summary of the receipts from service payments in 501
lieu of taxes; expenditures of money from the funds created 502
under section 5709.43 of the Revised Code; a description of the 503

public infrastructure improvements and housing renovations 504
financed with such expenditures; and a quantitative summary of 505
changes in employment and private investment resulting from each 506
project. 507

(J) Nothing in this section shall be construed to prohibit 508
a legislative authority from declaring to be a public purpose 509
improvements with respect to more than one parcel. 510

(K) If a parcel is located in a new community district in 511
which the new community authority imposes a community 512
development charge on the basis of rentals received from leases 513
of real property as described in division (L) (2) of section 514
349.01 of the Revised Code, the parcel may not be exempted from 515
taxation under this section. 516

Section 2. That existing section 5709.40 of the Revised 517
Code is hereby repealed. 518

Section 3. Section 5709.40 of the Revised Code is 519
presented in this act as a composite of the section as amended 520
by Sub. H.B. 158, Sub. H.B. 413, and Am. Sub. H.B. 483, all of 521
the 131st General Assembly. The General Assembly, applying the 522
principle stated in division (B) of section 1.52 of the Revised 523
Code that amendments are to be harmonized if reasonably capable 524
of simultaneous operation, finds that the composite is the 525
resulting version of the section in effect prior to the 526
effective date of the section as presented in this act. 527