**As Introduced**

**136th General Assembly**

**Regular Session H. B. No. 225**

**2025-2026**

**Representatives Jarrells, Young**

**Cosponsors: Representatives Abdullahi, Brennan, Brewer, Denson, Grim, Isaacsohn, Lett, McNally, Mohamed, Piccolantonio, Russo, Thomas, C., Troy, Upchurch, Lorenz, Johnson, Barhorst, Ritter, Jones**

A B I L L

To amend sections 4111.06, 4111.14, 5122.28, 1

5123.022, 5123.023, 5123.87, 5747.98, and 2

5751.98 and to enact sections 3304.45, 4111.061, 3

5747.87, and 5751.56 of the Revised Code to 4

phase out the subminimum wage for individuals 5

with physical or mental disabilities, to 6

authorize a tax credit for purchases made from 7

nonprofit corporations that hire such 8

individuals, and to name this act the Ohio 9

Employment First and Greater Opportunities for 10

Persons with Disabilities Act. 11

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

**Section 1.** That sections 4111.06, 4111.14, 5122.28, 12

5123.022, 5123.023, 5123.87, 5747.98, and 5751.98 be amended and 13

sections 3304.45, 4111.061, 5747.87, and 5751.56 of the Revised 14

Code be enacted to read as follows: 15

**Sec. 3304.45.** (A) As used in this section: 16

1. "Qualified vendor" means a nonprofit corporation that 17

is certified under division (D) of this section as meeting all 18

of the following requirements: 19

* 1. The nonprofit corporation is exempt from federal 20

income taxation pursuant to section 501(a) as an organization 21

described in section 501(c)(3) of the Internal Revenue Code. 22

* 1. At least twenty per cent of the individuals employed 23

by the nonprofit corporation are individuals with disabilities, 24

and those individuals are employed in an integrated setting, as 25

defined in section 5123.022 of the Revised Code. 26

* 1. One or more of the following applies: 27
     1. The nonprofit corporation offers to contribute at 28

least seventy-five per cent of the premium cost for individual 29

health insurance coverage for each eligible employee. 30

* + 1. The nonprofit corporation offers an eligible 31

employer-sponsored insurance plan under the Affordable Care Act 32

for each eligible employee. 33

* + 1. The nonprofit corporation does not offer an 34

employer-sponsored insurance plan, but pays the penalty required 35

by 26 U.S.C. 4980H for each eligible employee who purchases 36

health insurance through an exchange, as defined in section 37

3905.01 of the Revised Code. 38

* + 1. The nonprofit corporation is not subject to the 39

employer mandate under 26 U.S.C. 4980H, but offers assistance to 40

eligible employees to cover at least seventy-five per cent of 41

the employees' health insurance costs through a health savings 42

account or other similar method. 43

* 1. The nonprofit corporation does not employ individuals 44

under a certificate issued by the United States secretary of 45

labor under 29 U.S.C. 214(c). 46

1. "Individuals with disabilities" means individuals 47

having a physical or mental impairment that constitutes a 48

substantial impediment to employment, as certified by a health 49

care provider who is qualified to make such a determination or 50

by a state or federal agency having the function of making such 51

a determination. 52

1. "Physical or mental impairment" and "substantial 53

impediment to employment" have the same meanings as in section 54

3304.11 of the Revised Code. 55

1. "Affordable Care Act" means the "Patient Protection 56

and Affordable Care Act," 42 U.S.C. 18031 (2011). 57

1. "Internal Revenue Code" has the same meaning as in 58

section 5747.01 of the Revised Code. 59

1. "Eligible employer-sponsored health plan" has the same 60

meaning as in section 5166.40 of the Revised Code. 61

1. "Eligible employee" has the same meaning as in section 62

3924.01 of the Revised Code. 63

1. "Price" has the same meaning as in section 5739.01 of 64

the Revised Code.

TAX INCENTIVE 65

1. A person may apply to the executive director of the 66

opportunities for Ohioans with disabilities agency for a 67

nonrefundable credit against the tax levied under section 68

5747.02 or 5751.02 of the Revised Code for purchases made by the 69

person from a qualified vendor. 70

A person may submit an application after the first day and 71

before the twenty-first day of January of the year following the 72

year in which the purchases are made. The executive director shall prescribe the form and manner of filing such applications. In the application, the person shall specify the tax against which the person proposes to claim the credit.

The executive director shall review applications in the order in which they are received. Subject to the limits described in division (C) of this section, the executive director shall issue a tax credit certificate authorizing the applicant to claim a credit if the executive director determines that the applicant made one or more purchases from a qualified vendor. The certificate shall include a unique identifying number and state the amount of credit for which the executive director determines the applicant is eligible and the tax against which the person may claim the credit.

Subject to division (C) of this section, the amount of the credit shall equal fifteen per cent of the price of purchases made by the applicant from the qualified vendor.

1. The executive director of the opportunities for Ohioans with disabilities agency shall not issue tax credit certificates that would authorize more than eight million dollars of tax credits to be claimed in any calendar year and shall not issue a certificate authorizing more than five hundred thousand dollars of tax credits to be claimed in any calendar year on the basis of purchases from the same qualified vendor.
2. The executive director of the opportunities for Ohioans with disabilities agency shall certify nonprofit corporations as qualified vendors. An entity may apply to the executive director for certification, and the executive director shall provide the certification if the executive director determines that the nonprofit corporation meets all of the

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requirements described in divisions (A)(1)(a) to (d) of this section. A nonprofit corporation shall notify the executive director if the nonprofit corporation no longer meets all of those requirements. The executive director shall revoke a certification upon receiving such notice or if the executive director otherwise determines that a nonprofit corporation no longer meets those requirements.

1. The executive director of the opportunities for Ohioans with disabilities agency shall annually submit to the general assembly a report in accordance with division (B) of section 101.68 of the Revised Code that includes the number of tax credit certificates issued in the preceding year, the amount of credits awarded with respect to those certificates, and any other information the executive director considers relevant for the review of the effectiveness of the credit authorized under this section.

**Sec. 4111.06.** (A) As used in this section and section 4111.061 of the Revised Code, "employer" and "employee" have the same meanings as in section 4111.02 of the Revised Code.

1. In order to prevent curtailment of opportunities for employment, to avoid undue hardship, and to safeguard the minimum wage rates under sections 4111.01 to 4111.17 of the Revised Code, the director of commerce, subject to divisions (C) to (E) of this section, shall adopt rules under section 4111.05 of the Revised Code, permitting employment in any occupation at wages lower than the wage rates applicable under sections 4111.01 to 4111.17 of the Revised Code, of individuals whose earning capacity is impaired by physical or mental disabilities or injuries. ~~The~~ Except as provided in divisions (C) to (E) of this section, the rules shall provide for licenses to be issued

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authorizing employment at the wages of specific individuals or groups of employees, or by specific employers or groups of employers, pursuant to the rules. The rules shall not conflict with the "Americans with Disabilities Act of 1990," 104 Stat. 328, 42 U.S.C.A. 12111, et seq.

DIRECTOR OF COMMERCE AND EMPLOYER/PROVIDER COMPLIANCE WITH STATE LICENSES OR FEDERAL CERTIFICATES

1. Beginning ninety days after the effective date of this amendment, the director shall not issue any new, or renew any existing, licenses authorizing employment at wages lower than the wage rates applicable under sections 4111.01 to 4111.17 of the Revised Code.

(D)(1) Except as provided in division (D)(2) of this section, beginning ninety days after the effective date of this amendment, no employer shall pay an employee whose earning capacity is impaired by a physical or mental disability or injury at wages lower than the wage rates applicable under sections 4111.01 to 4111.17 of the Revised Code.

1. For the time period ending on the date that is five years after the effective date of this amendment, an employer may pay an employee whose earning capacity is impaired by a physical or mental disability or injury at wages lower than the wage rates applicable under sections 4111.01 to 4111.17 of the Revised Code if both of the following apply:
   1. The employer employs that employee on and after the date that is ninety days after the effective date of this amendment.
   2. The employer, on the date that is ninety days after the effective date of this amendment, holds an unexpired license issued in accordance with division (B) of this section.
2. For purposes of division (D)(2) of this section, an

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unexpired license held by an employer as described in division (D)(2)(b) of this section is valid for the time period ending on the date that is five years after the effective date of this amendment.

1. Beginning on and after the date that is five years after the effective date of this amendment, no employer shall pay any employee whose earning capacity is impaired by a physical or mental disability or injury at a wage lower than the wage rates applicable under sections 4111.01 to 4111.17 of the Revised Code.

**Sec. 4111.061.** (A) As used in this section:

* 1. "Competitive employment" has the same meaning as in section 5123.022 of the Revised Code.
  2. "Department" has the same meaning as in section 121.01 of the Revised Code, except that it also includes the bureau of workers' compensation, department of higher education, department of taxation, and public utilities commission of Ohio.
  3. "Disability" means, with respect to an individual, a physical or mental impairment that substantially limits one or more of major life activities, a record of a physical or mental impairment, being regarded as having a physical or mental impairment, or any condition that would be considered a disability under the "Americans with Disabilities Act of 1990," 42 U.S.C. 12101, et seq.
  4. "Federal certificate" means a special certificate issued in accordance with section 14(c) of the "Fair Labor Standards Act," 29 U.S.C. 214(c).
  5. "State license" means a license issued pursuant to division (B) of section 4111.06 of the Revised Code or division

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1. of section 4111.14 of the Revised Code, as that division existed before the effective date of this section.
   1. "Subminimum wage" means a wage paid to an employee with a disability that is lower than the wage rates applicable under sections 4111.01 to 4111.17 of the Revised Code.
2. Not later than fifteen months after the effective date of this section, each employer that holds a state license or federal certificate shall submit to the director of developmental disabilities a transition plan that addresses how the employer intends to do both of the following:
   1. Phase out subminimum wages not later than the date that is five years after the effective date of this section;
   2. Support individuals with disabilities in pursuing competitive, integrated employment.

CONSULTATION BETWEEN DODD DIRECTOR AND OOD EXECUTIVE DIRECTOR

1. The director of developmental disabilities, in consultation with the executive director of the opportunities for Ohioans with disabilities agency, shall assist employers with phasing out subminimum wages not later than the date that is five years after the effective date of this section and shall do all of the following:
   1. Identify and develop protections to ensure competitive, integrated employment for employees with disabilities while phasing out subminimum wages;
   2. Identify and collaborate with employees, employers, organizations, agencies, and stakeholders impacted by the phase out of subminimum wages to assist them with implementing the transition plans submitted under division (B) of this section and creating sustainable, competitive employment;

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* 1. Collect data on employers that hold state licenses or federal certificates until the date that is five years after the effective date of this section;
  2. Propose a plan to establish and evaluate benchmarks for measuring progress with respect to implementing the transition plans each year until subminimum wages are eliminated beginning on the date that is five years after the effective date of this section;
  3. Propose a plan to monitor and track the outcomes of employees with disabilities;
  4. Identify initiatives, investments, training, and services designed to improve wages, reduce unemployment rates, and provide support and sustainable work opportunities for individuals with disabilities;
  5. Identify and make recommendations for sustainable support, funding, and resources to assist individuals with disabilities with respect to phasing out subminimum wages, such as financing for the cost to implement and provide employment services, training, and support;
  6. Ensure that the transition plans protect the rights of individuals with disabilities and complies with the "Americans with Disabilities Act of 1990," 42 U.S.C. 12111, et seq. and Chapter 4112. of the Revised Code.

1. Not later than the first day of January that first occurs following the effective date of this section, and not later than the first day of January of each year thereafter until the date that is five years after the effective date of this section, the director of developmental disabilities shall submit to the governor and the general assembly a report that

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includes the information described in division (C) of this section.

ASSSITANCE TO DODD AND OOD FROM ALL OF THE FOLLOWING

1. The director of developmental disabilities, in consultation with the executive director of the opportunities for Ohioans with disabilities agency, shall solicit assistance from all of the following in carrying out the director's duties under this section:
   1. The employment first task force established under section 5123.023 of the Revised Code;
   2. Stakeholders who have expertise regarding the employment of individuals with disabilities, at least twenty per cent of whom are individuals with disabilities;
   3. Family members of individuals with disabilities;
   4. Organizations that advocate on behalf of individuals with disabilities;
   5. Providers of services to individuals with disabilities;
   6. Local governments;
   7. Business associations.
2. Each department that employs or provides employment services to individuals with disabilities shall do both of the following:
   1. Coordinate and collaborate with other departments to ensure that state programs, policies, procedures, and funding contribute toward the competitive, integrated employment of individuals with disabilities;
   2. Share nonconfidential data and other information with

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other departments to track progress with respect to phasing out subminimum wages not later than the date that is five years after the effective date of this section.

**Sec. 4111.14.** (A) Pursuant to the general assembly's authority to establish a minimum wage under Section 34 of Article II, Ohio Constitution, this section is in implementation of Section 34a of Article II, Ohio Constitution. In implementing Section 34a of Article II, Ohio Constitution, the general assembly hereby finds that the purpose of Section 34a of Article II, Ohio Constitution, is to:

1. Ensure that Ohio employees, as defined in division (B)
   1. of this section, are paid the wage rate required by Section 34a of Article II, Ohio Constitution;
   2. Ensure that covered Ohio employers maintain certain records that are directly related to the enforcement of the wage rate requirements in Section 34a of Article II, Ohio Constitution;
   3. Ensure that Ohio employees who are paid the wage rate required by Section 34a of Article II, Ohio Constitution, may enforce their right to receive that wage rate in the manner set forth in Section 34a of Article II, Ohio Constitution; and
   4. Protect the privacy of Ohio employees' pay and personal information specified in Section 34a of Article II, Ohio Constitution, by restricting an employee's access, and access by a person acting on behalf of that employee, to the employee's own pay and personal information.
2. In accordance with Section 34a of Article II, Ohio Constitution, the terms "employer," "employee," "employ," "person," and "independent contractor" have the same meanings as

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in the "Fair Labor Standards Act of 1938," 52 Stat. 1060, 29

U.S.C. 203, as amended. In construing the meaning of these terms, due consideration and great weight shall be given to the United States department of labor's and federal courts' interpretations of those terms under the Fair Labor Standards Act and its regulations. As used in division (B) of this section:

THROUGHOUT THE BILL, PEOPLE WITH DISABILITIES ARE IDENTIFIED AS EMPLOYEES; HOWEVER, BASED ON THIS STATEMENT, THEY ARE NOT EMPLOYEES? OR, BECAUSE THE BILL IS WRITTEN FOR AFTER THE ENACTMENT THEY WILL BE CONSIDERED EMPLOYEES??

1. "Employee" means individuals employed in Ohio, but does not mean individuals who are excluded from the definition of "employee" under 29 U.S.C. 203(e) or individuals who are exempted from the minimum wage requirements in 29 U.S.C. 213 and from the definition of "employee" in this chapter.
2. "Employ" and "employee" do not include any person acting as a volunteer. In construing who is a volunteer, "volunteer" shall have the same meaning as in sections 553.101 to 553.106 of Title 29 of the Code of Federal Regulations, as amended, and due consideration and great weight shall be given to the United States department of labor's and federal courts' interpretations of the term "volunteer" under the Fair Labor Standards Act and its regulations.
3. "Employer" does not include a franchisor with respect to the franchisor's relationship with a franchisee or an employee of a franchisee, unless the franchisor agrees to assume that role in writing or a court of competent jurisdiction determines that the franchisor exercises a type or degree of control over the franchisee or the franchisee's employees that is not customarily exercised by a franchisor for the purpose of protecting the franchisor's trademark, brand, or both. For purposes of this division, "franchisor" and "franchisee" have the same meanings as in 16 C.F.R. 436.1.

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1. Subject to division (B)(5) of this section, "employee" does not include an individual who operates a vehicle or vessel in the performance of services for or on behalf of a motor carrier transporting property and to whom all of the following factors apply:
   1. The individual owns the vehicle or vessel that is used in performing the services for or on behalf of the carrier, or the individual leases the vehicle or vessel under a bona fide lease agreement that is not a temporary replacement lease agreement. For purposes of this division, a bona fide lease agreement does not include an agreement between the individual and the motor carrier transporting property for which, or on whose behalf, the individual provides services.
   2. The individual is responsible for supplying the necessary personal services to operate the vehicle or vessel used to provide the service.
   3. The compensation paid to the individual is based on factors related to work performed, including on a mileage-based rate or a percentage of any schedule of rates, and not solely on the basis of the hours or time expended.
   4. The individual substantially controls the means and manner of performing the services, in conformance with regulatory requirements and specifications of the shipper.
   5. The individual enters into a written contract with the carrier for whom the individual is performing the services that describes the relationship between the individual and the carrier to be that of an independent contractor and not that of an employee.
   6. The individual is responsible for substantially all of

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the principal operating costs of the vehicle or vessel and equipment used to provide the services, including maintenance, fuel, repairs, supplies, vehicle or vessel insurance, and personal expenses, except that the individual may be paid by the carrier the carrier's fuel surcharge and incidental costs, including tolls, permits, and lumper fees.

* 1. The individual is responsible for any economic loss or economic gain from the arrangement with the carrier.

1. A motor carrier may elect to consider an individual described in division (B)(4) of this section as an employee for purposes of this section.
2. "Motor carrier" has the same meaning as in section 4923.01 of the Revised Code.
3. ~~In accordance with Section 34a of Article II, Ohio~~  ~~Constitution, the state may issue licenses to employers~~  ~~authorizing payment of a wage below that required by Section 34a~~ ~~of Article II, Ohio Constitution, to individuals with mental or~~  ~~physical disabilities that may otherwise adversely affect their~~  ~~opportunity for employment. In issuing such licenses, the state~~  ~~shall abide by the rules adopted pursuant to section 4111.06 of~~  ~~the Revised Code.~~

~~(D)(1)~~ (C)(1) In accordance with Section 34a of Article II, Ohio Constitution, individuals employed in or about the property of an employer or an individual's residence on a casual basis are not included within the coverage of Section 34a of Article II, Ohio Constitution. As used in division ~~(D)~~ (C) of this section:

* 1. "Casual basis" means employment that is irregular or intermittent and that is not performed by an individual whose

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vocation is to be employed in or about the property of the employer or individual's residence. In construing who is employed on a "casual basis," due consideration and great weight shall be given to the United States department of labor's and federal courts' interpretations of the term "casual basis" under the Fair Labor Standards Act and its regulations.

* 1. "An individual employed in or about the property of an employer or individual's residence" means an individual employed on a casual basis or an individual employed in or about a residence on a casual basis, respectively.

1. In accordance with Section 34a of Article II, Ohio Constitution, employees of a solely family-owned and operated business who are family members of an owner are not included within the coverage of Section 34a of Article II, Ohio Constitution. As used in division ~~(D)(2)~~ (C)(2) of this section, "family member" means a parent, spouse, child, stepchild, sibling, grandparent, grandchild, or other member of an owner's immediate family.
2. (D) In accordance with Section 34a of Article II, Ohio Constitution, an employer shall at the time of hire provide an employee with the employer's name, address, telephone number, and other contact information and update such information when it changes. As used in division ~~(E)~~ (D) of this section:
   1. "Other contact information" may include, where applicable, the address of the employer's internet site on the world wide web, the employer's electronic mail address, fax number, or the name, address, and telephone number of the employer's statutory agent. "Other contact information" does not include the name, address, telephone number, fax number, internet site address, or electronic mail address of any

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employee, shareholder, officer, director, supervisor, manager, or other individual employed by or associated with an employer.

* 1. "When it changes" means that the employer shall provide its employees with the change in its name, address, telephone number, or other contact information within sixty business days after the change occurs. The employer shall provide the changed information by using any of its usual methods of communicating with its employees, including, but not limited to, listing the change on the employer's internet site on the world wide web, internal computer network, or a bulletin board where it commonly posts employee communications or by insertion or inclusion with employees' paychecks or pay stubs.

1. (E) In accordance with Section 34a of Article II, Ohio Constitution, an employer shall maintain a record of the name, address, occupation, pay rate, hours worked for each day worked, and each amount paid an employee for a period of not less than three years following the last date the employee was employed by that employer. As used in division ~~(F)~~ (E) of this section:
   1. "Address" means an employee's home address as maintained in the employer's personnel file or personnel database for that employee.

(2)(a) With respect to employees who are not exempt from the overtime pay requirements of the Fair Labor Standards Act or this chapter, "pay rate" means an employee's base rate of pay.

(b) With respect to employees who are exempt from the overtime pay requirements of the Fair Labor Standards Act or this chapter, "pay rate" means an employee's annual base salary or other rate of pay by which the particular employee qualifies for that exemption under the Fair Labor Standards Act or this

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chapter, but does not include bonuses, stock options, incentives, deferred compensation, or any other similar form of compensation.

(3) "Record" means the name, address, occupation, pay rate, hours worked for each day worked, and each amount paid an employee in one or more documents, databases, or other paper or electronic forms of record-keeping maintained by an employer. No one particular method or form of maintaining such a record or records is required under this division. An employer is not required to create or maintain a single record containing only the employee's name, address, occupation, pay rate, hours worked for each day worked, and each amount paid an employee. An employer shall maintain a record or records from which the employee or person acting on behalf of that employee could reasonably review the information requested by the employee or person.

An employer is not required to maintain the records specified in division ~~(F)(3)~~ (E)(3) of this section for any period before January 1, 2007. On and after January 1, 2007, the employer shall maintain the records required by division ~~(F)(3)~~  (E)(3) of this section for three years from the date the hours were worked by the employee and for three years after the date the employee's employment ends.

(4)(a) Except for individuals specified in division ~~(F)(4)~~

~~(b)~~ (E)(4)(b) of this section, "hours worked for each day worked" means the total amount of time worked by an employee in whatever increments the employer uses for its payroll purposes during a day worked by the employee. An employer is not required to keep a record of the time of day an employee begins and ends work on any given day. As used in division ~~(F)(4)~~ (E)(4) of this

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section, "day" means a fixed period of twenty-four consecutive hours during which an employee performs work for an employer.

(b) An employer is not required to keep records of "hours worked for each day worked" for individuals for whom the employer is not required to keep those records under the Fair Labor Standards Act and its regulations or individuals who are not subject to the overtime pay requirements specified in section 4111.03 of the Revised Code.

(5) "Each amount paid an employee" means the total gross wages paid to an employee for each pay period. As used in division ~~(F)(5)~~ (E)(5) of this section, "pay period" means the period of time designated by an employer to pay an employee the employee's gross wages in accordance with the employer's payroll practices under section 4113.15 of the Revised Code.

1. (F) In accordance with Section 34a of Article II, Ohio Constitution, an employer must provide such information without charge to an employee or person acting on behalf of an employee upon request. As used in division ~~(G)~~ (F) of this section:
   1. "Such information" means the name, address, occupation, pay rate, hours worked for each day worked, and each amount paid for the specific employee who has requested that specific employee's own information and does not include the name, address, occupation, pay rate, hours worked for each day worked, or each amount paid of any other employee of the employer. "Such information" does not include hours worked for each day worked by individuals for whom an employer is not required to keep that information under the Fair Labor Standards Act and its regulations or individuals who are not subject to the overtime pay requirements specified in section 4111.03 of the Revised Code.

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* 1. "Acting on behalf of an employee" means a person acting on behalf of an employee as any of the following:
     1. The certified or legally recognized collective bargaining representative for that employee under the applicable federal law or Chapter 4117. of the Revised Code;
     2. The employee's attorney;
     3. The employee's parent, guardian, or legal custodian.

A person "acting on behalf of an employee" must be specifically authorized by an employee in order to make a request for that employee's own name, address, occupation, pay rate, hours worked for each day worked, and each amount paid to that employee.

* 1. "Provide" means that an employer shall provide the requested information within thirty business days after the date the employer receives the request, unless either of the following occurs:
     1. The employer and the employee or person acting on behalf of the employee agree to some alternative time period for providing the information.
     2. The thirty-day period would cause a hardship on the employer under the circumstances, in which case the employer must provide the requested information as soon as practicable.
  2. A "request" made by an employee or a person acting on behalf of an employee means a request by an employee or a person acting on behalf of an employee for the employee's own information. The employer may require that the employee provide the employer with a written request that has been signed by the employee and notarized and that reasonably specifies the

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particular information being requested. The employer may require that the person acting on behalf of an employee provide the employer with a written request that has been signed by the employee whose information is being requested and notarized and that reasonably specifies the particular information being requested.

1. (G) In accordance with Section 34a of Article II, Ohio Constitution, an employee, person acting on behalf of one or more employees, and any other interested party may file a complaint with the state for a violation of any provision of Section 34a of Article II, Ohio Constitution, or any law or regulation implementing its provisions. Such complaint shall be promptly investigated and resolved by the state. The employee's name shall be kept confidential unless disclosure is necessary to resolution of a complaint and the employee consents to disclosure. As used in division ~~(H)~~ (G) of this section:
   1. "Complaint" means a complaint of an alleged violation pertaining to harm suffered by the employee filing the complaint, by a person acting on behalf of one or more employees, or by an interested party.
   2. "Acting on behalf of one or more employees" has the same meaning as "acting on behalf of an employee" in division ~~(G)(2)~~ (F)(2) of this section. Each employee must provide a separate written and notarized authorization before the person acting on that employee's or those employees' behalf may request the name, address, occupation, pay rate, hours worked for each day worked, and each amount paid for the particular employee.
   3. "Interested party" means a party who alleges to be injured by the alleged violation and who has standing to file a complaint under common law principles of standing.

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* 1. "Resolved by the state" means that the complaint has been resolved to the satisfaction of the state.

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| (5) "Shall be kept confidential" means that the state |  | 571 |
| shall keep the name of the employee confidential as required | by | 572 |
| division ~~(H)~~ (G) of this section. |  | 573 |

1. (H) In accordance with Section 34a of Article II, Ohio Constitution, the state may on its own initiative investigate an employer's compliance with Section 34a of Article II, Ohio Constitution, and any law or regulation implementing Section 34a of Article II, Ohio Constitution. The employer shall make available to the state any records related to such investigation and other information required for enforcement of Section 34a of Article II, Ohio Constitution or any law or regulation implementing Section 34a of Article II, Ohio Constitution. The state shall investigate an employer's compliance with this section in accordance with the procedures described in section 4111.04 of the Revised Code. All records and information related to investigations by the state are confidential and are not a public record subject to section 149.43 of the Revised Code. This division does not prevent the state from releasing to or exchanging with other state and federal wage and hour regulatory authorities information related to investigations.
2. (I) In accordance with Section 34a of Article II, Ohio Constitution, damages shall be calculated as an additional two times the amount of the back wages and in the case of a violation of an anti-retaliation provision an amount set by the state or court sufficient to compensate the employee and deter future violations, but not less than one hundred fifty dollars for each day that the violation continued. The "not less than one hundred fifty dollar" penalty specified in division ~~(J)~~ (I)

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of this section shall be imposed only for violations of the anti-retaliation provision in Section 34a of Article II, Ohio Constitution.

1. (J) In accordance with Section 34a of Article II, Ohio Constitution, an action for equitable and monetary relief may be brought against an employer by the attorney general and/or an employee or person acting on behalf of an employee or all similarly situated employees in any court of competent jurisdiction, including the court of common pleas of an employee's county of residence, for any violation of Section 34a of Article II, Ohio Constitution, or any law or regulation implementing its provisions within three years of the violation or of when the violation ceased if it was of a continuing nature, or within one year after notification to the employee of final disposition by the state of a complaint for the same violation, whichever is later.
   1. As used in division ~~(K)~~ (J) of this section, "notification" means the date on which the notice was sent to the employee by the state.
   2. No employee shall join as a party plaintiff in any civil action that is brought under division ~~(K)~~ (J) of this section by an employee, person acting on behalf of an employee, or person acting on behalf of all similarly situated employees unless that employee first gives written consent to become such a party plaintiff and that consent is filed with the court in which the action is brought.
   3. A civil action regarding an alleged violation of this section shall be maintained only under division ~~(K)~~ (J) of this section. This division does not preclude the joinder in a single civil action of an action under this division and an action

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under section 4111.10 of the Revised Code.

* 1. Any agreement between an employee and employer to work for less than the wage rate specified in Section 34a of Article II, Ohio Constitution, is no defense to an action under this section.

1. (K) In accordance with Section 34a of Article II, Ohio Constitution, there shall be no exhaustion requirement, no procedural, pleading, or burden of proof requirements beyond those that apply generally to civil suits in order to maintain such action and no liability for costs or attorney's fees on an employee except upon a finding that such action was frivolous in accordance with the same standards that apply generally in civil suits. Nothing in division ~~(L)~~ (K) of this section affects the right of an employer and employee to agree to submit a dispute under this section to alternative dispute resolution, including, but not limited to, arbitration, in lieu of maintaining the civil suit specified in division ~~(K)~~ (J) of this section. Nothing in this division limits the state's ability to investigate or enforce this section.
2. (L) An employer who provides such information specified in Section 34a of Article II, Ohio Constitution, shall be immune from any civil liability for injury, death, or loss to person or property that otherwise might be incurred or imposed as a result of providing that information to an employee or person acting on behalf of an employee in response to a request by the employee or person, and the employer shall not be subject to the provisions of Chapters 1347. and 1349. of the Revised Code to the extent that such provisions would otherwise apply. As used in division ~~(M)~~ (L) of this section, "such information," "acting on behalf of an employee," and "request" have the same

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meanings as in division ~~(G)~~ (F) of this section.

1. (M) As used in this section, "the state" means the director of commerce.

**Sec. 5122.28.** No patient of a hospital for persons with mental illnesses shall be compelled to perform labor which involves the operation, support, or maintenance of the hospital or for which the hospital is under contract with an outside organization. Privileges or release from the hospital shall not be conditional upon the performance of such labor. Patients who volunteer to perform such labor shall be compensated at a rate derived from the value of work performed, having reference to the prevailing wage rate for comparable work ~~or wage rates~~  ~~established under section 4111.06 of the Revised Code~~.

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| A patient may be required to perform therapeutic tasks |  | 672 |
| which do not involve the operation, support, or maintenance of |  | 673 |
| the hospital if those tasks are an integrated part of the |  | 674 |
| patient's treatment plan and supervised by a person qualified | to | 675 |
| oversee the therapeutic aspects of the activity. |  | 676 |

A patient may be required to perform tasks of a personal housekeeping nature.

**Sec. 5123.022.** (A) As used in this section and in section 5123.023 of the Revised Code:

1. "Community employment" means competitive employment that takes place in an integrated setting.
2. "Competitive employment" means full-time or part-time work in the competitive labor market in which payment is at or above the minimum wage but not less than the customary wage and level of benefits paid by the employer for the same or similar work performed by persons who are not disabled.

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1. "Integrated setting" means a setting typically found in the community where individuals with developmental disabilities interact with individuals who do not have disabilities to the same extent that individuals in comparable positions who are not disabled interact with other individuals, including in employment settings in which employees interact with the community through technology.

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| (B) It is | hereby declared to be the policy of this state | 695 |
| that employment | services for individuals with developmental | 696 |
| disabilities be | directed at community employment. Every | 697 |
| individual with | a developmental disability is presumed capable | 698 |

of community employment.

The departments of developmental disabilities, education and workforce, medicaid, job and family services, and mental health and addiction services; the opportunities for Ohioans with disabilities agency; and each other state agency that provides employment services to individuals with developmental disabilities shall implement the policy of this state and ensure that it is followed whenever employment services are provided to individuals with developmental disabilities.

The department of developmental disabilities shall coordinate the actions taken by state agencies to comply with the state's policy. Agencies shall collaborate within their divisions and with each other to ensure that state programs, policies, procedures, and funding support competitive and integrated employment of individuals with developmental disabilities. State agencies shall share information with the department, and the department shall track progress toward full implementation of the policy. The department, in coordination with any task force established by the governor, shall compile

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data and annually submit to the governor a report on implementation of the policy.

The department and state agencies may adopt rules to implement the state's policy.

1. The state's policy articulated in this section is intended to promote the right of each individual with a developmental disability to informed choice; however, nothing in this section requires any employer to give preference in hiring to an individual because the individual has a disability.
2. Each political subdivision that provides employment services to individuals with developmental disabilities shall implement a policy that complies with the policy of this state and ensure that it is followed whenever employment services are provided to individuals with developmental disabilities.

**Sec. 5123.023.** (A) The director of developmental disabilities shall establish an employment first task force consisting of the departments of developmental disabilities, education and workforce, medicaid, job and family services, and mental health and addiction services; and the opportunities for Ohioans with disabilities agency. The purpose of the task force shall be to improve the coordination of the state's efforts to address the needs of individuals with developmental disabilities who seek community employment ~~as defined in section 5123.022 of~~  ~~the Revised Code~~.

1. The department of developmental disabilities may enter into interagency agreements with any of the government entities on the task force. The interagency agreements may specify either or both of the following:
   1. The roles and responsibilities of the government

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entities that are members of the task force, including any money to be contributed by those entities;

* 1. The projects and activities of the task force.

RESPONSIBIITIES OF THE TASK FORCE

1. The task force shall do all of the following:
   1. Review the transition plans submitted by employers under section 4111.061 of the Revised Code and develop long-term strategies to assist those employers in phasing out subminimum wages as defined in that section not later than the date that is five years after the effective date of this amendment;
   2. Review and develop recommendations to transition individuals with developmental disabilities from subminimum wages and to support these individuals in seeking competitive employment;
   3. Work with interagency partners to ensure developmental disability services that align with national models are available for individuals with developmental disabilities;
   4. Use data available to the department of developmental disabilities to identify opportunities for improving health outcomes for individuals with developmental disabilities.
2. Not later than the first day of March immediately after the effective date of this amendment, and on the first day of March of each even-numbered year thereafter, the task force, in consultation with the department of developmental disabilities, shall submit to the general assembly a report that includes all of the following:
   1. Information regarding the outcomes, best practices, and challenges with respect to individuals with developmental disabilities;

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* 1. Information regarding opportunities to support individuals with developmental disabilities;
  2. Legislative recommendations for creating a better system of care for individuals with developmental disabilities.

1. There is hereby created in the state treasury the employment first taskforce fund. Any money received by the task force from its members shall be credited to the fund. The department of developmental disabilities shall use the fund to support the work of the task force.

**Sec. 5123.87.** (A) No resident of an institution for persons with intellectual disabilities shall be compelled to perform labor that involves the operation, support, or maintenance of the institution or for which the institution is under contract with an outside organization. Privileges or release from the institution shall not be conditional upon the performance of such labor. Residents who volunteer to perform such labor shall be compensated at a rate derived from the value of the work performed, having reference to the prevailing wage rate for comparable work ~~or wage rates established under section~~ ~~4111.06 of the Revised Code~~.

1. A resident may be required to perform habilitative tasks that do not involve the operation, support, or maintenance of the institution if those tasks are an integrated part of the resident's habilitation plan and supervised by a member of the institution's professional staff who is designated by the chief program director.
2. A resident may be required to perform tasks of a personal housekeeping nature.

**Sec. 5747.87.** (A) As used in this section, "qualified

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vendor" has the same meaning as in section 3304.45 of the Revised Code.

(B) There is allowed a nonrefundable credit against a taxpayer's aggregate tax liability under section 5747.02 of the Revised Code for a taxpayer issued a tax credit certificate under section 3304.45 of the Revised Code for purchases made from a qualified vendor. The credit shall equal the dollar amount indicated on the certificate and shall be claimed for the taxable year in which the certificate is issued.

The credit shall be claimed in the order required under section 5747.98 of the Revised Code. If the credit exceeds the taxpayer's aggregate tax due under section 5747.02 of the Revised Code for that taxable year after allowing for credits that precede the credit under this section in that order, such excess shall be allowed as a credit in each of the ensuing four taxable years, but the amount of any excess credit allowed in any such taxable year shall be deducted from the balance carried forward to the ensuing taxable year.

A taxpayer claiming a credit pursuant to this section shall submit a copy of the certificate with the taxpayer's return. Nothing in this section limits or disallows pass-through treatment of the credit.

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

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

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| section; | 833 | |
| Either the senior citizen credit under division (F) | of | 834 |
| section 5747.055 of the Revised Code or the lump sum |  | 835 |
| distribution credit under division (G) of that section; |  | 836 |

The dependent care credit under section 5747.054 of the Revised Code;

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| The credit for displaced workers who pay for job | | training | 839 |
| under section 5747.27 of the Revised Code; | |  | 840 |
| The campaign contribution credit under | section 5747.29 of | | 841 |
| the Revised Code; |  | | 842 |

The twenty-dollar personal exemption credit under section 5747.022 of the Revised Code;

The joint filing credit under division (G) of section 5747.05 of the Revised Code;

The earned income credit under section 5747.71 of the Revised Code;

The nonrefundable credit for education expenses under section 5747.72 of the Revised Code;

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| The nonrefundable credit for donations | to scholarship | 851 | |
| granting organizations under section 5747.73 | of the Revised | 852 | |
| Code; |  | 853 | |
| The nonrefundable credit for tuition paid to a | |  | 854 |
| nonchartered nonpublic school under section 5747.75 of the | |  | 855 |
| Revised Code; | |  | 856 |
| The nonrefundable vocational job credit under section | |  | 857 |
| 5747.057 of the Revised Code; | |  | 858 |
| The nonrefundable job retention credit under division | | (B) | 859 |

of section 5747.058 of the Revised Code;

The enterprise zone credit under section 5709.66 of the Revised Code;

The credit for beginning farmers who participate in a financial management program under division (B) of section 5747.77 of the Revised Code;

The credit for purchases made from a qualified vendor under section 5747.87 of the Revised Code;

The credit for commercial vehicle operator training expenses under section 5747.82 of the Revised Code;

The nonrefundable welcome home Ohio (WHO) program credit under section 122.633 of the Revised Code;

The credit for selling or renting agricultural assets to beginning farmers under division (A) of section 5747.77 of the Revised Code;

The credit for purchases of qualifying grape production property under section 5747.28 of the Revised Code;

The small business investment credit under section 5747.81 of the Revised Code;

The nonrefundable lead abatement credit under section 5747.26 of the Revised Code;

The opportunity zone investment credit under section 5747.86 of the Revised Code;

The enterprise zone credits under section 5709.65 of the Revised Code;

The research and development credit under section 5747.331 of the Revised Code;

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The credit for rehabilitating a historic building under section 5747.76 of the Revised Code;

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| The nonrefundable Ohio low-income | housing tax credit under | | | 889 |
| section 5747.83 of the Revised Code; |  | | | 890 |
| The nonrefundable affordable single-family | | | home credit | 891 |
| under section 5747.84 of the Revised Code; | | |  | 892 |
| The nonresident credit under division | | (A) of section | | 893 |
| 5747.05 of the Revised Code; | |  | | 894 |

The credit for a resident's out-of-state income under division (B) of section 5747.05 of the Revised Code;

The refundable motion picture and broadway theatrical production credit under section 5747.66 of the Revised Code;

The refundable credit for film and theater capital improvement projects under section 5747.67 of the Revised Code;

The refundable jobs creation credit or job retention credit under division (A) of section 5747.058 of the Revised Code;

The refundable credit for taxes paid by a qualifying entity granted under section 5747.059 of the Revised Code;

The refundable credits for taxes paid by a qualifying pass-through entity granted under division (I) of section 5747.08 of the Revised Code;

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;

The refundable credit for rehabilitating a historic building under section 5747.76 of the Revised Code;

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The refundable credit under section 5747.39 of the Revised Code for taxes levied under section 5747.38 of the Revised Code paid by an electing pass-through entity.

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

**Sec. 5751.56.** (A) As used in this section, "qualified vendor" has the same meaning as in section 3304.45 of the Revised Code.

(B) There is allowed a nonrefundable credit against the tax imposed by section 5751.02 of the Revised Code for a taxpayer that is issued a tax credit certificate under section 3304.45 of the Revised Code for purchases made from a qualified vendor. The credit shall equal the dollar amount indicated on the certificate and shall be claimed for the tax period in which the certificate is issued.

The credit shall be claimed in the order required under section 5751.98 of the Revised Code. If the credit exceeds the taxpayer's aggregate tax due under section 5751.02 of the Revised Code for the tax period after allowing for credits that precede the credit under this section in that order, such excess may be carried forward for up to fifteen tax periods, but the

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amount of any excess credit allowed in any such tax period shall be deducted from the balance carried forward to the ensuing tax period.

A taxpayer claiming a credit pursuant to this section shall submit a copy of the certificate with the taxpayer's return.

**Sec. 5751.98.** (A) To provide a uniform procedure for calculating the amount of tax due under this chapter, a taxpayer shall claim any credits to which it is entitled in the following order:

The nonrefundable jobs retention credit under division (B) of section 5751.50 of the Revised Code;

The nonrefundable credit for purchases made from a qualified vendor under section 5751.56 of the Revised Code;

The nonrefundable credit for qualified research expenses under division (B) of section 5751.51 of the Revised Code;

The nonrefundable credit for a borrower's qualified research and development loan payments under division (B) of section 5751.52 of the Revised Code;

The nonrefundable credit for calendar years 2010 to 2029 for unused net operating losses under division (B) of section 5751.53 of the Revised Code;

The refundable motion picture and broadway theatrical production credit under section 5751.54 of the Revised Code;

The refundable credit for film and theater capital improvement projects under section 5751.55 of the Revised Code;

The refundable jobs creation credit or job retention

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credit under division (A) of section 5751.50 of the Revised Code;

The refundable credit for calendar year 2030 for unused net operating losses under division (C) of section 5751.53 of the Revised Code.

(B) For any credit except the refundable credits enumerated in this section, the amount of the credit for a tax period shall not exceed the tax due after allowing for any other credit that precedes it in the order required under this section. Any excess amount of a particular credit may be carried forward if authorized under the section creating the credit.

**Section 2.** That existing sections 4111.06, 4111.14,

5122.28, 5123.022, 5123.023, 5123.87, 5747.98, and 5751.98 of

the Revised Code are hereby repealed.

**Section 3.** This act shall be known as the Ohio Employment First and Greater Opportunities for Persons with Disabilities Act.

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