



Ohio Administrative Code Rule 109:1-8-01 Scholarship Granting Organizations.

Effective: December 23, 2021

(A) "Low income" means the students household income is under three hundred per cent of the poverty threshold published by the United States census bureau, or the student, or their guardians, receive public assistance as defined by section 5101.26 of the Revised Code as of the effective date of this rule.

(B) "Primarily" means more than fifty per cent of its program service expenses, as defined by the internal revenue service and as reported on the organization's most recent internal revenue service form 990 and most recent annual report filed with the attorney general, are spent on awarding academic scholarships to primary and secondary school students.

(C) "Primary and secondary school students" means students attending schools in grades kindergarten through twelve.

(D) All scholarship granting organizations applying for certification so that contributions to the entity qualify for the tax credit authorized under section 5747.43 of the Revised Code, shall apply on a form to be furnished by the attorney general for that purpose.

(E) Along with an application form, all scholarship granting organizations seeking to be certified by the attorney general shall provide the following documents to the attorney general:

- (1) A copy of the organizations bylaws;
- (2) A copy of the organization's formation documents;
- (3) Documentation showing that it gives priority to low-income students when processing awards for scholarships;
- (4) Documentation showing that it primarily gives academic scholarships to primary and secondary



school students when processing awards for academic scholarships; and

(5) A notarized statement indicating how the scholarship granting organization meets the requirements to be certified by the attorney general under this rule.

(F) The attorney general shall annually certify an entity as a scholarship granting organization within thirty days after reviewing and determining that the scholarship granting organization has submitted a complete and accurate application, all required documentation, that the notarized statement from the scholarship granting organization is fair and truthful, and that the entity is registered with the attorney general as a charitable trust or charitable organization and is in compliance with all registration and reporting requirements or has been granted an exemption from registration.

(G) Applications for certification will be considered at any time. To be eligible for certification by January first of each year, applications shall be completed on or before the preceding November thirtieth.