

# Ohio Legislative Service Commission

Legislative Budget Office    Office of Research and Drafting

[www.lsc.ohio.gov/Budget Central](http://www.lsc.ohio.gov/BudgetCentral)

## Comparison Document—Vetoed Items

House Bill 96 — 136th General Assembly

Main Operating Budget Bill  
(FY 2026-FY 2027)

As Introduced  
As Passed by the House  
As Passed by the Senate  
As Enacted

*Only items affected by the Governor's vetoes are included.*

July 10, 2025

Executive	As Passed By House	As Passed By Senate	As Enacted
DASCD50	**PARTIALLY VETOED** State-owned real property study		
	R.C. 123.14	R.C. 123.14	R.C. 123.14
No provision.	Requires DAS to conduct a biennial [***VETOED: comprehensive***] study of all real property owned or leased by the state or a state agency.	Same as the House.	Same as the House.
No provision.	Requires the report to include information on the nature of the property, [***VETOED: its value, cost of maintenance, current and potential usage, square footage, ***] and whether it is owned, rented, or leased.	Same as the House.	Same as the House.
No provision.	[***VETOED: Defines "state agency" to mean every organized body, office, or agency established by the laws of the state for the exercise of any function of state government including JobsOhio, but not including the courts or any judicial agency, any state-assisted institution of higher education, or any local agency.***]	Same as the House.	Same as the House.
	Fiscal effect: Administrative cost increase for DAS to complete the required biennial real property study.	Fiscal effect: Same as the House.	Fiscal effect: Same as the House.

Executive	As Passed By House		As Passed By Senate		As Enacted
DASCD51 <b>**PARTIALLY VETOED**</b> Flag display on state-owned buildings	R.C. <b>123.30</b>		R.C. <b>123.30</b>		R.C. <b>123.30</b>
No provision.	Prohibits a state agency or any entity that manages the grounds or buildings under the control of a state agency (except for the Ohio Statehouse and its grounds) from displaying on the grounds or building any flag except for the official state flag, the United States flag, or the POW/MIA flag.		Same as the House.		Same as the House, but also allows a flag [***VETOED: containing the official logo of a state agency***] that has been approved by the Governor or Governor's designee.
	Fiscal effect: None.		Fiscal effect: Same as the House.		Fiscal effect: Same as the House.
DASCD46 <b>**PARTIALLY VETOED**</b> State employee work location	R.C. <b>124.184, 4117.08, 4117.10</b>		R.C. <b>124.184, 4117.08, 4117.10</b>		R.C. <b>124.184, 4117.08, 4117.10, 701.130</b>
No provision.	[***VETOED: Requires, not later than October 15, 2025, each state agency to develop a plan for the agency's state employees to report to the agency's worksite or another location designated by the agency during the time the employees are performing their duties for the agency.***]		[***VETOED: Same as the House, but (1) excludes the state retirement systems from the bill's requirements, and (2) states that the bill's provisions do not interfere with an administrative policy regarding employee work locations adopted by the Supreme Court. ***]		Same as the Senate.
No provision.	[***VETOED: Requires, beginning January 1, 2026, a state agency to require the agency's state employees to report to the agency's worksite or another location in accordance with that plan.***]		Same as the House.		Same as the House.
No provision.	[***VETOED: Prohibits, beginning January 1, 2026, any state employee from working from the employee's place of residence unless an exception applies.***]		Same as the House.		Same as the House.

Executive	As Passed By House	As Passed By Senate	As Enacted
No provision.	[***VETOED: Creates an exception to the prohibition for reasonable accommodations under Title I of the Americans with Disabilities Act of 1990 (ADA) or the Ohio Civil Rights Law.***]	Same as the House.	Same as the House.
No provision.	[***VETOED: Allows a state agency to adopt a policy allowing a supervisor to approve a state employee to work from the employee's place of residence or other off-site location under certain circumstances.***]	[***VETOED: Same as the House, but replaces supervisors with an appointing authority or the appointing authority's designee as the person who may approve an employee to work remotely and adds additional circumstances under which the approval may be granted.***]	Same as the Senate.
No provision.	Makes, for future collective bargaining agreements, state employee work location not an appropriate subject of collective bargaining and states that state employee work location policy prevails over a conflicting provision in a future collective bargaining agreement.	Same as the House.	Same as the House.
No provision.	Requires a state employee to attest on the employee's timesheet that the employee has complied with a state agency's plan described above or an exception applies.	No provision.	No provision.
No provision.	Exempts a state employee receiving a reasonable accommodation under the ADA or Ohio Civil Rights Law from the attestation requirement described above.	No provision.	No provision.

Executive	As Passed By House	As Passed By Senate	As Enacted
No provision.	Requires a state agency to submit an annual implementation report to the DAS Director that describes the agency's compliance with these provisions.	No provision.	[***VETOED: Replaces the House provision with one that requires, not later then December 31, 2026, a state agency required to develop a plan regarding the work location of the agency's state employees to submit an implementation report to the DAS Director that describes the agency's compliance with that plan.***]
No provision.	Requires, beginning on March 1 immediately following the provision's effective date, and every March 1 thereafter, the DAS Director to submit a written report that compiles the information the DAS Director receives from state agencies above to the Speaker of the House, the Senate President, and the chairs of the standing committees in both chambers that are principally responsible for workforce development policy.  <b>Fiscal effect: State agencies that have adopted work from home policies and have reduced office space as a result will likely incur some costs to provide work locations.</b>	No provision.  <b>Fiscal effect: Same as the House.</b>	No provision.  <b>Fiscal effect: Same as the House.</b>
<b>DASCD15    **PARTIALLY VETOED** Major IT purchases charges</b>			
<b>Section:    207.40</b>  Allows the OBM Director, at the request of the DAS Director, to transfer up to the amount collected for statewide indirect costs attributable to debt service paid for the enterprise data center solutions project from the GRF to the Major Information Technology Purchases Fund (Fund 4N60).	<b>Section:    207.40</b>  Same as the Executive.	<b>Section:    207.40</b>  Same as the Executive, but [***VETOED: limits the amount that may be transferred to \$2,000,000 per fiscal year.***]	<b>Section:    207.40</b>  Same as the Senate.

Executive	As Passed By House	As Passed By Senate	As Enacted
DASCD55 <b>**VETOED**</b> Cash transfers from the GRF to the OAKS Support Organization Fund			
No provision.	No provision.	Section:    505.35 [***VETOED: Limits cash transfers of statewide indirect costs attributable to debt service paid for OAKS from the GRF to Fund 5EB0 to \$1,250,000 in each fiscal year.***]	Section:    505.35 Same as the Senate.

Executive	As Passed By House	As Passed By Senate	As Enacted
<b>AGECD10    **PARTIALLY VETOED** Senior Community Services</b>			
<b>Section:    209.30</b>	<b>Section:    209.30</b>	<b>Section:    209.30</b>	<b>Section:    209.30</b>
No provision.	Earmarks \$150,000 in each fiscal year in GRF ALI 490411, Senior Community Services, to support the IConnect Program, administered by the Neighborhood Centers Association in Richland, Medina, Lorain, and Cuyahoga County.	No provision.	Same as the House.
Permits GRF ALI 490411, Senior Community Services, to:	Same as the Executive, but specifies that the remainder of ALI 490411 may be used for these purposes to account for the earmark above.	Same as the Executive.	Same as the House.
(1) Be used for programs, services, and activities designated by ODA.	(1) Same as the Executive.	(1) Same as the Executive.	(1) Same as the Executive.
(2) Provide grants to community organizations to support and expand older adult programming.	(2) Same as the Executive.	(2) Same as the Executive.	(2) Same as the Executive.
Requires priority for these services to be given to low-income, high need persons and/or persons with a cognitive impairment who are age 60 or over.	Same as the Executive.	Same as the Executive.	Same as the Executive.
No provision.	[***VETOED: Prohibits ODA from using these funds for administrative expenses.***]	Same as the House.	Same as the House.

Ohio Arts Council			Main Operating Appropriations Bill H.B. 96	
Executive	As Passed By House	As Passed By Senate	As Enacted	
ARTCD2 <b>**VETOED**</b> Percent for Arts Program		R.C. <b>127.16, 3379.03, 3379.12, (3379.10 repealed)</b>	R.C. <b>127.16, 3379.03, 3379.12, (3379.10 repealed)</b>	
No provision.	No provision.	[***VETOED: Eliminates the Percent for Arts program, which requires quality works of art to be sold to certain state agencies by ART, and recognizing qualified professional artists.***]	Same as the Senate.	
No provision.	No provision.	[***VETOED: Repeals the authority to create in the state treasury the Per Cent for Art Acquisitions Fund (Fund 4B70), which supports the administrative costs of the program.***]	Same as the Senate.	
No provision.	No provision.	[***VETOED: Eliminates certain duties for state agencies participating in the Percent of Art Program including reporting requirements by OBM and responsibilities for maintaining the acquired art.***]	Same as the Senate.	
		<b>Fiscal effect: Potential savings in both capital expenditures statewide, and administrative costs for ART and OBM. The Percent of Art Program sets aside up to 1% of state capital funding for new and renovated public buildings with state capital appropriations of more than \$4 million, to purchase, commission, and install original works of art. Of this 1% set aside, 7% may be used by ART for administrative costs with respect to the program.</b>	<b>Fiscal effect: Same as the Senate.</b>	

Attorney General's Office			Main Operating Appropriations Bill H.B. 96
Executive	As Passed By House	As Passed By Senate	As Enacted
AGOCD39 <b>**VETOED**</b> Peace officer training reimbursement			
No provision.	No provision.	<b>R.C.           109.803</b> [***VETOED: Prohibits a state agency from receiving statutory reimbursement for peace officer training provided to a law enforcement officer appointed by the state agency.***]  <b>Fiscal effect: Some state agencies may experience increased costs to cover training expenses that will not be eligible for reimbursement. The bill appropriates \$30 million in FY 2026 and \$35 million in FY 2027 to GRF ALI 055509, Law Enforcement Training, for the reimbursement program (see AGOCD18).</b>	<b>R.C.           109.803</b> Same as the Senate.  <b>Fiscal effect: Same as the Senate.</b>
AGOCD38 <b>**VETOED**</b> Notice for debt payable to the state			
No provision.	No provision.	<b>R.C.           131.02, 131.026</b> [***VETOED: Requires the officer, employee, or agent responsible for collecting an amount payable to the state to serve a notice to the debtor or statutory agent before certifying the amount owed to the AGO.***]	<b>R.C.           131.02, 131.026</b> Same as the Senate.
No provision.	No provision.	[***VETOED: Requires the officer, employee, or agent to serve the notice not sooner than 45 days, nor later than 60 days, after payment is due.***]	Same as the Senate.
No provision.	No provision.	[***VETOED: States the methods to be used in order to satisfy the requirement to serve notice to the debtor or debtor's statutory agent.***]	Same as the Senate.

Attorney General's Office			Main Operating Appropriations Bill H.B. 96
Executive	As Passed By House	As Passed By Senate	As Enacted
No provision.	No provision.	<p>***VETOED: Allows the debtor or statutory agent to satisfy the debt within 30 days of receiving the notice to prevent the debt from being certified to the AGO.***]</p>	Same as the Senate.
No provision.	No provision.	<p>***VETOED: Requires the AGO to include a copy of the notice and proof of service of the notice if filing a lien.***]</p>	Same as the Senate.
No provision.	No provision.	<p>***VETOED: Stipulates that failing to comply with the specific time requirement for serving notice does not deem the amount payable uncollectible, discharged, relieved, or otherwise satisfied or non-payable.***]</p> <p><b>Fiscal effect: Administrative cost increase for the AGO to provide copies of notices and proofs of service when filing tax liens.</b></p>	<p>Same as the Senate.</p> <p><b>Fiscal effect: Same as the Senate.</b></p>

Executive

As Passed By House

As Passed By Senate

As Enacted

OBMCD51   **\*\*PARTIALLY VETOED\*\***   Major sports facility performance grants

		R.C.	123.28, 123.281, 123.282, 169.08, 718.13, Section 229.40, 243.20	R.C.	9.67, 123.28, 123.281, 123.282, 123.283, 169.08, 718.13, Section 229.40, 243.20
No provision.	No provision.		Replaces the House provisions related to construction of major sports facilities (see FCCCD9) with the following provisions.		Same as the Senate.
No provision.	No provision.		Requires that, on January 1, 2026, or as soon as possible thereafter, the COM Director remit unclaimed funds and interest that escheat to the state under the amendment as follows: (1) \$600,000,000 for deposit into the Ohio Cultural and Sports Facility Performance Grant Fund (Fund 5CY1); and (2) The remainder for deposit into the Ohio Escheatment Fund.		Same as the Senate, but increases the amount from \$600,000,000 to \$1,000,000,000 for deposit into the Ohio Cultural and Sports Facility Performance Grant Fund (Fund 5CY1).
No provision.	No provision.		Appropriates \$600,000,000 in FY 2026 to ALI 042428, Major Sports Facilities Performance Grants, out of the revenues received from the Ohio Cultural and Sports Facility Performance Grant Fund (Fund 5CY1). Requires OBM to use ALI 042428 to support construction of a "transformational major sports facility mixed-use project" that is associated with a Brook Park economic development project. Prohibits moneys from being disbursed from ALI 042428 prior to February 1, 2026.		Same as the Senate, but appropriates \$1,000,000,000 in fiscal year 2026 from appropriation item 042428, Cultural, Sports, and Major Sports Facilities Performance Grants, of which \$600,000,000 is for a qualifying facility associated with the Brook Park economic development project and \$400,000,000 is for other qualifying projects.

Executive	As Passed By House	As Passed By Senate	As Enacted
No provision.	No provision.	Reappropriates the unexpended, unencumbered balance of item 042428, Major Sports Facilities Performance Grants, at the end of fiscal year 2026 to the same appropriation item in fiscal year 2027.	Same as the Senate.
No provision.	No provision.	Permits state funds to be used as performance grants to pay or reimburse to up to 25% of the estimated construction costs of a major sports facility if certain criteria are met.	Same as the Senate.
No provision.	No provision.	Requires the professional sports franchise to submit a payment to OBM equal to eight and one-third percent of the total amount granted for the project, to be held in escrow, repayment conditioned on increased tax revenues meeting target amounts over a 16-year period as described below, and to establish a supplemental reserve fund in an amount equal to the initial escrow amount.	Same as the Senate.
No provision.	No provision.	Permits the professional sports franchise to apply to receive its escrow money early if the total increased tax revenues have already equaled or exceeded the performance grant amount.	Same as the Senate.

Executive	As Passed By House	As Passed By Senate	As Enacted
No provision.	No provision.	Establishes a schedule under which increased tax revenues produced by the major sports facility over a 16-year period must meet target amounts, which increase every four years, the sum of which is equal to the grant amount. For calendar years 2026, 2027, and 2028, provides that the incremental major sports facility mixed-use project district state tax revenues generated during each of those years are equal to the state taxes levied for the (1) sales and use tax, (2) personal income tax, and (3) commercial activity tax for the construction of, and the purchasing of or leasing of materials and items used in the construction of, the project. If the increased tax revenue does not equal target amounts, permits the money from the payment held in escrow to be used to offset the shortfall. If the amount held in escrow is not enough, permits OBM to take the remaining amounts from the supplemental reserve, which is deposited into the GRF.	Same as the Senate, but modifies the incremental major sports facility mixed-use project district state tax revenue target amounts over the 16-year period.
No provision.	No provision.	Requires the base amount to increase by 3.5% each year when calculating base professional sports franchise state tax revenues. However, for the Brookpark project and for calendar years 2026, 2027, and 2028, provides that the base professional sports franchise state tax revenues equals the actual state tax revenues generated at the Cleveland stadium.	Same as the Senate, but clarifies that total major sports facility mixed-use project district state tax revenues includes tax revenues attributable to the professional sports franchise and its operations at the major sports facility.

Executive	As Passed By House	As Passed By Senate	As Enacted
No provision.	No provision.	Establishes tax reporting requirements for businesses operating in transformational major sports facility mixed-use project districts.	Same as the Senate.
No provision.	No provision.	Requires the agreement between OBM and a professional sports franchise to establish the metes and bounds of the transformational major sports facility mixed-use project, which must be accompanied by a petition signed by every record owner of a parcel of real property located in the proposed district.	Same as the Senate.
No provision.	No provision.	Requires all territory in the district to be contiguous, and contain only one transformational major sports facility mixed-use project.	Same as the Senate.
No provision.	No provision.	Prohibits the territory of a district from being enlarged after it is established with OBM.	Same as the Senate.
No provision.	No provision.	Requires that, if the owner loses a controlling share of ownership or control interest in the professional sports franchise, the rights and obligations of the owner are assigned to, and assumed by, any new owner with controlling ownership interest.	Same as the Senate.

Executive	As Passed By House	As Passed By Senate	As Enacted
No provision.	No provision.	Prohibits the professional sports franchise from ceasing to play most of its home games at the major sports facility and begin playing most of its home games at a different facility located anywhere outside of the transformational major sports facility mixed-use project district until the earlier of: (1) the total incremental major sports facility mixed-use project district state tax revenues equals or exceeds the amount of the performance grant appropriated to the project (including escrow and reserve amounts) or (2) 30 years after the franchise plays its initial regular season home game in the facility. Clarifies this provision is in addition to similar existing provisions prohibiting professional sports franchise owners from moving facilities.	Same as the Senate.
No provision.	No provision.	No provision.	Creates a process by which organizations may apply to OBM for performance grants to pay up to [***VETOED: 15% (or***] 25% [***VETOED: for projects greater than \$500 million, up to a maximum of \$250 million)***] of the construction or renovation cost of Ohio sports facilities and Ohio cultural facilities[***VETOED: , which must be at least \$50 million, or \$5 million, respectively.***]
No provision.	No provision.	No provision.	Requires the facility to be owned by the state or a governmental agency, a new community authority, or a nonprofit organization.

Executive	As Passed By House	As Passed By Senate	As Enacted
No provision.	No provision.	No provision.	Requires the applicant organization to provide a financial and development plan, which must demonstrate that the project will benefit the state through one or more of: increased state tax revenues, economic impact as demonstrated by an independent study, any other objectively verifiable metric or measurement established by OBM, and approved by CEB, that demonstrates that the facility will positively impact the local community, region, or state, or in the case of a cultural facility, public benefit and the support of culture, as determined by OBM and CEB.

Executive	As Passed By House	As Passed By Senate	As Enacted
No provision.	No provision.	No provision.	If OBM, in consultation with OFCC and TAX, is satisfied with the plan, permits OBM to enter into an agreement with the applicant, which must specify the following: (1) The target amounts of increased state tax revenues the facility must generate; (2) Any economic impact or other indicators determined by OBM that may supplement target tax revenue amounts; (3) Provisions requiring the escrow amount to offset any performance deficits; (4) For Ohio sports facilities, that the professional sports franchise must not relocate until they reached the targeted state tax revenue increases or other economic activity indicators or 30 years, whichever is earlier; (5) That motorsports and tennis facilities must host certain events for a certain frequency over the agreed upon time, and the organizations are liable to the state for the grant amount if they do not use the facilities for the agreed-upon period. (6) In the case of a cultural facility, that the facility can be completed and ready to support culture without exceeding the grant amount, that the funds shall only be used for construction or renovation, and that the project scope meets the intent and purpose of the program, and of the development plan as approved by OBM and CEB; (7) That the applicant organization must hold the state, OBM, OFCC, TAX, and CEB harmless from all liability for the operation and maintenance costs of the facility.

Executive	As Passed By House	As Passed By Senate	As Enacted
No provision.	No provision.	No provision.	Requires the applicant organization, if the organization is required to achieve target increased tax revenues, economic impact, or other metric or measurement, to file an escrow amount of 5% of the grant amount with OBM, to be used to offset future deficits in target amounts, and which is returned to the applicant after a period specified in the agreement.
No provision.	No provision.	No provision.	Requires the agreement to be approved by the CEB.
No provision.	No provision.	No provision.	Subjects people producing tax revenue involved with the facility to reporting requirements as may be required by TAX, in consultation with OBM and OFCC, for the purposes of the grant program.
No provision.	No provision.	No provision.	Requires a professional sports franchise owner desiring to move to a new facility, in lieu of an agreement permitting the owner to do so, to give six months' written notice to its host political subdivision, rather than just notice.
No provision.	No provision.	No provision.	Permits an owner of a professional sports team using a tax-supported facility to move to a new facility if the new facility is located within the state.
No provision.	No provision.	No provision.	Maintains current law requirements for owners seeking to move a team to a facility located outside of the state.

Executive	As Passed By House	As Passed By Senate	As Enacted
No provision.	No provision.	No provision.	Deems any lease or similar agreement entered into with the political subdivision (including agreements entered into before the amendment's effective date), upon the expiration of the term of the lease or agreement, an agreement permitting the team to play most of its home games at a different facility, if the different facility is located within the state, and the lease or agreement expressly obligates the professional sports team to play all or most of the professional sports team's regular season home games at a tax-supported facility for the term of the lease or agreement.

Executive	As Passed By House	As Passed By Senate	As Enacted
OBMCD53 <b>**PARTIALLY VETOED**</b> Fund interest to GRF			
		R.C. <b>3770.06, 105.41, 122.14, 122.6510, 122.6511, 122.6512, 126.24, 126.60, 126.62, 2108.34, 3701.841, 5168.25, and 5753.031; Sections 265.370 and 503.140</b>	R.C. <b>105.41, 122.14, 122.6510, 122.6511, 122.6512, 126.24, 126.60, 126.62, 2108.34, 3701.841, 5168.25, and 5753.031; Section 503.140</b>
No provision.	No provision.	Redirects interest earnings from the following funds to the GRF: Lottery Profits Education Reserve Fund, Brownfield Remediation Fund, Building Demolition and Site Revitalization Fund, H2Ohio Fund, All Ohio Future Fund, Second Chance Trust Fund, Lottery Profits Education Fund, State Liquor Regulatory Fund, [***VETOED: Brownfields Revolving Loan Fund, OAKS Support Organization Fund, Facilities Establishment Fund, Tobacco Use Prevention Fund, Hospital Assessment Fund, and Sports Gaming Profits Education Fund.***]	Same as the Senate, but excludes interest earnings from the Lottery Profits Education Fund (Fund 7017) and Lottery Profits Education Reserve Fund (Fund 7018).
No provision.	No provision.	Requires OBM to direct the investment earnings of the following funds to the GRF by July 15, 2025: Capitol Square Improvement Fund (Fund 5AN1), [***VETOED: The Health Care/Medicaid Support and Recoveries Fund (Fund 5DLO)***], Ohio Workforce Incumbent Job Training Fund (Fund 5NH0).  <b>Fiscal effect: Likely increases GRF revenues in the tens of millions of dollars each fiscal year. [Partial veto will decrease the amount allocated to the GRF due to this provision.]</b>	Same as the Senate.  <b>Fiscal effect: Same as the Senate.</b>

Executive	As Passed By House	As Passed By Senate	As Enacted
-----------	--------------------	---------------------	------------

OBMCD49   **\*\*VETOED\*\***   Governor's proposed budget

	R.C.	107.03	R.C.	107.03
No provision.	No provision.	[***VETOED: Prohibits the Governor from proposing a budget that carries into the new biennium a GRF cash balance that is greater than the required ending fund balance, excluding any encumbered funds.***]	Same as the Senate.	

OBMCD44   **\*\*VETOED\*\***   State Appropriation Limitations

	R.C.	107.032, 107.033, 107.034 (repealed and reenacted), 9.334, 153.693; Sections 701.60, 820.110	R.C.	107.032, 107.033, 107.034 (repealed and reenacted), 9.334, 153.693; Sections 701.60, 820.110	R.C.	107.032, 107.033, 107.034 (repealed and reenacted), 9.334, 153.693; Sections 701.60, 820.110
No provision.		[***VETOED: Starting with FY 2028, makes the following changes to the calculation of the state appropriation limitations (SAL):***]		Same as the House.		Same as the House.
No provision.		[***VETOED: (1) Eliminates the alternative growth factor (the sum of the inflation and Ohio population change rates) so that the SAL will be calculated using a 3.5% growth factor only;***]		(1) Same as the House.		(1) Same as the House.
No provision.		[***VETOED: (2) Modifies the appropriations included in the calculation of aggregate GRF appropriations to include appropriations made to another fund supported by cash transfers from the GRF, in addition to appropriations made directly from the GRF as provided under current law;***]		(2) Same as the House.		(2) Same as the House.

Executive	As Passed By House	As Passed By Senate	As Enacted
No provision.	[***VETOED: (3) Provides that any tax revenue credited to the GRF during FY 2026 and FY 2027 is a GRF tax source funding GRF appropriations for the succeeding fiscal year with respect to determination of the SAL, even if that tax revenue is later credited to a non-GRF fund, and designates that appropriations made from any such non-GRF fund must be considered as though they were made from the GRF for purposes of calculating the SAL;***]	(3) Same as the House.	(3) Same as the House.
No provision.	[***VETOED: (4) Requires the Governor, as part of the executive budget submission to the General Assembly, to do all of the following: (a) Identify all non-GRF ALIs that are subject to the SAL for the current fiscal year; (b) Propose funding non-GRF ALIs from the GRF for each respective fiscal year of the biennium covered by the budget, to the greatest extent possible, if the Governor decides to continue funding any of those non-GRF ALIs; and (c) Submit a table of all non-GRF ALIs that are subject to the SAL for the current fiscal year and for each respective fiscal year of the biennium covered by that budget and provide a list of these ALIs in the main operating appropriations bill.***]	(4) Same as the House.	(4) Same as the House.

Executive	As Passed By House	As Passed By Senate	As Enacted
<b>OBMCD48   **VETOED**   State grant reporting system</b>			
		<b>R.C.           126.17</b>	<b>R.C.           126.17</b>
No provision.	No provision.	[***VETOED: Requires the Director of OBM to establish and administer a centralized reporting system for state grant recipient financial status reports.***]	Same as the Senate.
<b>OBMCD28   **PARTIALLY VETOED**   Transfers in to the GRF</b>			
<b>Section:   509.10</b>	<b>Section:   509.10</b>	<b>Section:   509.10</b>	<b>Section:   509.10</b>
(1) Authorizes the OBM Director to transfer to the GRF interest earned in any state fund, with the exception of funds that are restricted or protected by the Ohio Constitution, federal tax law, or the federal Cash Management Improvement Act.	(1) Same as the Executive.	(1) Same as the Executive	(1) Same as the Executive.
(2) Authorizes the OBM Director to transfer up to \$200,000,000 cash during the biennium, from non-GRF funds that are not constitutionally restricted to the GRF.	(2) Same as the Executive.	(2) Same as the Executive.	(2) Same as the Executive.
(3) Authorizes the OBM Director to transfer cash as necessary during the biennium, from the School District Tangible Property Tax Replacement Fund (Fund 7047) and from the Local Government Tangible Property Tax Replacement Fund (Fund 7081) to the GRF.	(3) Same as the Executive, but limits the total amount of cash that may be transferred over the biennium to \$480,000,000.	(3) Same as the Executive.	(3) Same as the Executive.
(4) No provision.	(4) No provision.	(4) Requires the OBM Director to transfer \$4,000,000 in FY 2026 from the Audit Settlements and Contingency Fund (Fund 5BP1), used by DCY, to the GRF.	(4) Same as the Senate.

Executive	As Passed By House	As Passed By Senate	As Enacted
(5) No provision.	(5) No provision.	(5) Requires the OBM Director to transfer up to \$10,000,000 cash in FY 2026 from the Literacy Improvement Fund (Fund 5AQ1), used by DEW, to the GRF.	(5) Same as the Senate.
(6) No provision.	(6) No provision.	***VETOED:(6) Requires the OBM Director to transfer \$5,000,000 in each fiscal year from the Human Services Project Fund (Fund 5RY0), used by ODJFS, to the GRF.***]	(6) Same as the Senate.
(7) No provision.	(7) No provision.	(7) Requires the OBM Director to transfer \$1,000,000 in FY 2026 from the Workforce Development Projects Fund (Fund 5RX0), used by ODJFS, to the GRF.	(7) Same as the Senate.
(8) No provision.	(8) No provision.	(8) Requires the OBM Director to transfer \$4,000,000 in each fiscal year from the ODJFS Audit Settlements and Contingency Fund (Fund 5DM0) to the General Revenue Fund.	(8) Same as the Senate.
(9) No provision.	(9) No provision.	***VETOED:(9) Requires the OBM Director to transfer \$20,000,000 in FY 2026 from the Pre-Securitization Tobacco Payments Fund (Fund 5LS0) to the GRF.***]	(9) Same as the Senate.
(10) No provision.	(10) No provision.	(10) Requires the OBM Director to transfer up to \$10,000,000 cash in FY 2026 from the Super RAPIDS Fund (Fund 5AH1), used by ODHE, to the GRF.	(10) Same as the Senate.
(11) No provision.	(11) No provision.	(11) Requires the OBM Director to transfer up to \$9,000,000 cash in FY 2026 from the Grow Your Own Teacher Program Fund (Fund 5ZY0), used by ODHE, to the GRF.	(11) Same as the Senate.

Executive	As Passed By House	As Passed By Senate	As Enacted
No provision.	No provision.	(12) Requires the OBM Director to transfer \$15,000,000 cash from the Broadband Pole Replacement and Undergrounding Program Fund (Fund 5A11), used by DEV, to the GRF in FY 2026.	(12) Same as the Senate.
No provision.	No provision.	(13) Requires the OBM Director to transfer \$15,000,000 cash in FY 2026 from the Rail Safety Crossing Fund (Fund 5ZP0), used by ODOT, to the GRF.	(13) Same as the Senate.
No provision.	No provision.	***VETOED:(14) Requires the OBM Director to transfer \$2,500,000 cash in each fiscal year from the Information Technology Development Fund (Fund 5LJ0), used by DAS, to the GRF.***]	(14) Same as the Senate.
No provision.	No provision.	(15) Requires the OBM Director to transfer \$250,000,000 cash in FY 2026 from the All Ohio Future Fund (Fund 5XM0) to the GRF.	(15) Same as the Senate.
No provision.	No provision.	(16) Requires the OBM Director to transfer the remaining cash balance, after making a transfer required by Section 387.20, in FY 2026 from the Adult Use Tax Fund (Fund QG18) to the GRF.	(16) Replaces the Senate version with a one that requires the OBM Director to transfer \$35,000,000 cash in FY 2026 from the Adult Use Tax Fund (Fund QG18) to the GRF.

Controlling Board			Main Operating Appropriations Bill H.B. 96
Executive	As Passed By House	As Passed By Senate	As Enacted
CEBCD8 <b>**VETOED**</b> Controlling Board - approval of additional revenue			
No provision.	No provision.	<b>R.C.        131.35</b> [***VETOED: Modifies the CEB's authority to approve spending of additional or excess revenue by permitting the Board to approve up to \$100 million of additional spending per fiscal year for a specific or related purpose or item instead of an amount up to 0.5% of the GRF appropriation for that fiscal year.***] <b>Fiscal effect: Minimal.</b>	<b>R.C.        131.35</b> Same as the Senate.  <b>Fiscal effect: Same as the Senate.</b>

Executive	As Passed By House		As Passed By Senate	As Enacted
<u>Scholarship Programs</u>				
EDUCD118	<b>**VETOED** Nonchartered educational savings account program</b>			
	R.C.	3310.22, 3310.21, 3310.23, 3310.24, 3310.25, 3310.26, 3310.037, 3310.412, 3310.51, 3313.975, 3317.02, 3317.022, 3317.03, Section 265.211		R.C. 3310.22, 3310.21, 3310.23, 3310.24, 3310.25, 3310.26, 3310.037, 3310.412, 3310.51, 3313.975, 3317.02, 3317.022, 3317.03, Section 265.211
No provision.		[***VETOED: Establishes the Nonchartered Educational Savings Account Program to provide eligible students with an educational savings account (ESA) beginning in the 2026-2027 school year.***]	No provision.	Same as the House.
No provision.		[***VETOED: Requires the Treasurer of State (TOS) to administer the program with the assistance of the Department of Education and Workforce (DEW).***]	No provision.	Same as the House.
No provision.		[***VETOED: Qualifies a student for an ESA if the student's parent applies to participate in the program and if, for the school year for which the ESA is sought, both of the following apply:***]	No provision.	Same as the House.
(1) No provision.		[***VETOED: (1) The student is enrolling in any of grades K-12 in a participating nonchartered nonpublic school.***]	(1) No provision.	(1) Same as the House.
(2) No provision.		[***VETOED: (2) The student has not received an EdChoice, Cleveland, Autism, or Jon Peterson Special Needs scholarship.***]	(2) No provision.	(2) Same as the House.

Executive	As Passed By House	As Passed By Senate	As Enacted
No provision.	***VETOED: Establishes an ESA award amount for a school year of 75% of the traditional EdChoice scholarship amount for the student's grade level for that school year (currently, a maximum of \$4,625 for students in grades K-8 and \$6,306 for students in grades 9-12) and prescribes specific, partial scholarship amounts for students with a family income at or above 450% of the federal poverty level using a logarithmic formula similar to the one used for EdChoice Expansion scholarships, with a minimum amount equal to 10% of the maximum (\$462 for students in grades K-8 and \$631 for students in grades 9-12).***]	No provision.	Same as the House.

Executive	As Passed By House	As Passed By Senate	As Enacted
No provision.	[***VETOED: Requires TOS to develop an application procedure for the program by February 1, 2026 and open the application period on February 1, 2026 of each year. Requires the application for an ESA to require a parent to: (1) provide the student’s and parent’s names and address; (2) provide documentation verifying the student’s enrollment and attendance at a participating nonchartered nonpublic school; (3) provide the student’s school’s tuition and fee schedule; (4) affirm the student will take a nationally recognized standardized achievement assessment and, if the parent is reapplying for a scholarship, provide the scores for the student’s assessment scores for the prior school year; (5) affirm the parent will maintain records and documentation regarding educational expenses on which the parent spends funds from the ESA, including receipt for tuition, fees, textbooks, and curriculum materials; (6) affirm the parent will not enroll the student in a public or chartered nonpublic school while participating in the program; (7) affirm the parent will not use ESA funds for any purpose that is not authorized under the law; and (8) provide other information the TOS determines is necessary.***]	No provision.	Same as the House.

Executive	As Passed By House	As Passed By Senate	As Enacted
No provision.	[***VETOED: Requires recipients to apply ESA funds to tuition and fees and requires any remaining funds after paying for tuition and fees to be used for textbooks, instructional materials, and supplies.***]	No provision.	Same as the House.
No provision.	[***VETOED: Requires DEW to use state operating funding to meet the program's financial obligations in a manner similar to how other state scholarship programs are funded under current law.***]	No provision.	Same as the House.
No provision.	[***VETOED: Requires DEW to transfer funds to each account established by TOS in one annual payment that must occur, to the extent practicable, before the first day of the school year for accounts established prior to the school year. Requires TOS to disburse funds either directly to an approved educational goods and services provider or to the participating student's parent as reimbursement for costs incurred for educational goods and services authorized under the law.***]	No provision.	Same as the House.
No provision.	[***VETOED: Requires participating schools to do the following:***]	No provision.	Same as the House.
(1) No provision.	[***VETOED: (1) Notify TOS about their participation in the program.***]	(1) No provision.	(1) Same as the House.
(2) No provision.	[***VETOED: (2) Maintain financial records documenting how the school spent the funds it received under the ESA program.***]	(2) No provision.	(2) Same as the House.

Executive	As Passed By House	As Passed By Senate	As Enacted
(3) No provision.	***VETOED: (3) Maintain a physical location in the state at which each student has regular and direct contact with teachers and that is not a building that primarily serves as a residence.***]	(3) No provision.	(3) Same as the House.
(4) No provision.	***VETOED: (4) Notify TOS and DEW of any change in the school's name, school director, mailing address, or physical location within 15 days of the change.***]	(4) No provision.	(4) Same as the House.
(5) No provision.	***VETOED: (5) Require the parent of a student for whom a scholarship account is established to endorse the use of funds from a scholarship account by the school or approve the transfer of funds from the scholarship account to the school.***]	(5) No provision.	(5) Same as the House.
No provision.	***VETOED: Requires TOS to transfer the balance of the student's old account to the student's new account if a student reapplies to have an account established for the following school year. Requires TOS, if a student does not reapply to have an account established for the following school year, to transfer the balance of the old account to the GRF on July 1 following the school year for which the account was established.***]	No provision.	Same as the House.

Executive	As Passed By House	As Passed By Senate	As Enacted
No provision.	[***VETOED: Requires TOS to transfer the balance of any funds, including any prorated refund, in the account of a student who disenrolls from a participating school and does not enroll in a different participating school during the same school year to the GRF and requires the transfers to occur on January 1 and July 1 of each year. ***]	No provision.	Same as the House.
No provision.	[***VETOED: Requires TOS to certify to OBM the amount of any funds returned to the GRF from those scholarship accounts and appropriates, for FY 2027, the certified amount of funds returned to the GRF during that fiscal year to GRF ALI 200550, Foundation Funding - All Students.***]	No provision.	Same as the House.
No provision.	[***VETOED: Permits TOS to conduct random audits to verify that parents are using funds appropriately.***]	No provision.	Same as the House.

Executive	As Passed By House	As Passed By Senate	As Enacted
No provision.	[***VETOED: Requires DEW to establish a complaint system under which: (1) any individual may submit a complaint about an alleged violation of the program’s requirements; (2) DEW must promptly complete an investigation of the complaint, while providing updates and responding to questions from the complainant and the subject of the complaint; (3) DEW must submit the investigations findings to the TOS, the complainant, and the subject of the complaint; and (4) if the investigation determines the program’s requirements were violated, the TOS must determine a resolution to the complaint and require corrective action to be taken.***]	No provision.	Same as the House.
No provision.	[***VETOED: Requires TOS to establish due process procedures for individuals and participating nonchartered nonpublic schools who are determined noncompliant with the program’s requirements, including a notice of the noncompliance determination, an opportunity for a hearing regarding it, and an opportunity to appeal it prior to the TOS determining a resolution or undertaking any action regarding it.***]	No provision.	Same as the House.
No provision.	[***VETOED: Requires DEW to do all of the following:***]	No provision.	Same as the House.

Executive	As Passed By House	As Passed By Senate	As Enacted
(1) No provision.	***VETOED: (1) Compile the assessment scores attained by students for whom a scholarship account is established and aggregate the scores by (a) the state, including all scholarship account students, (b) the scholarship students' resident school district, and (c) nonchartered nonpublic school.***]	(1) No provision.	(1) Same as the House.
(2) No provision.	***VETOED: (2) Disaggregate the performance data according to (a) grade level, (b) race and ethnicity; (c) gender; (d) students with a scholarship account who have participated in the program for three or more years; (e) students with a scholarship account who have participated in the program for more than one year and less than three years; (f) students with a scholarship account who have participated in the program for one year or less; and (g) economically disadvantaged students.***]	(2) No provision.	(2) Same as the House.
(3) No provision.	***VETOED: (3) Post the student performance data on its website by February 1 each year. Prohibits DEW from including any data that is statistically unreliable or that could result in the identification of individual students.***]	(3) No provision.	(3) Same as the House.

Executive	As Passed By House	As Passed By Senate	As Enacted
(4) No provision.	[***VETOED: (4) Develop, by July 1, 2026, a measure of student growth for students with scholarship accounts that are enrolled in nonchartered nonpublic schools, use the data to report annually on student growth for students in grades 4-8 during the school year in which data is reported, and make the growth reports available on its publicly accessible website. Prohibits data reporting for schools with fewer than 10 students who have established scholarship accounts.***]	(4) No provision.	(4) Same as the House.
No provision.	[***VETOED: Requires TOS to collect and provide to DEW any data that DEW needs to fulfill its data reporting duties.***]  <b>Fiscal effect: Increases GRF expenditures from ALI 200550, Foundation Funding - All Students, by an estimated \$35.1 million annually beginning in FY 2027. Potential increase in administrative costs for TOS to administer the accounts and for DEW to collect and report additional data.</b>	No provision.	Same as the House.  <b>Fiscal effect: Same as the House.</b>

Executive	As Passed By House	As Passed By Senate	As Enacted
DOHCD36 <b>**VETOED**</b> Household sewage treatment system-soil and slope inspection			
	R.C. <b>3718.02</b>		R.C. <b>3718.02</b>
No provision.	[***VETOED: Prohibits the ODH Director from adopting rules requiring a soil evaluator or soil scientist to evaluate the soil type and slope with respect to a household sewage treatment system or a proposed household sewage treatment system.***]  <b>Fiscal effect: Some local health departments may charge fees for soil evaluation review; thus, LHDs could experience a decrease in costs to provide these reviews and a corresponding decrease in fee revenue.</b>	No provision.	Same as the House.          <b>Fiscal effect: Same as the House.</b>
DOHCD49 <b>**PARTIALLY VETOED**</b> Statistical methods for evaluating sewage treatment system compliance			
		R.C. <b>3718.02, 3718.04; Section 737.30</b>	R.C. <b>3718.02, 3718.04; Section 737.30</b>
No provision.	No provision.	[***VETOED: Requires the ODH Director, when adopting rules governing sewage treatment systems, to adopt rules that establish statistical methods for evaluating sewage treatment system compliance for a 12-inch soil depth credit relative to bacterial parameters that are derived from a minimum of 144 consecutive data points.***]	Same as the Senate.
No provision.	No provision.	[***VETOED: Requires such rules governing statistical methods for evaluating sewage treatment system compliance to be adopted within 90 days after the bill's effective date.***]	Same as the Senate.

Executive	As Passed By House	As Passed By Senate	As Enacted
No provision.	No provision.	States that the ODH Director shall [***VETOED: not***] implement or enforce any special device approval or similar policy that imposes additional requirements or restrictions on a sewage treatment system or component of a system that combines the treatment of effluent with subsurface dispersal of treated effluent directly to the soil, sand bed, or gravel [***VETOED: for any approval in effect as of December 31, 2020***].	Same as the Senate.
No provision.	No provision.	States that, (1) if the ODH Director issued an approval for such a system and the approval was in effect as of December 31, 2020, [***VETOED: the system may be modified upon request by the manufacturer if the system meets the intent of applicable standards, guidelines, and protocols,***] (2) the system's approval remains valid under the original terms and conditions and may not be revoked [***VETOED: or subjected to any new application or monitoring requirements***] unless [***VETOED: clear, independent statistically significant***] evidence demonstrates that the system design consistently underperforms [***VETOED: relative to gravel distribution trenches***].  <b>Fiscal effect: Potential impact to local health departments depending how rules adopted differ from current practice.</b>	<b>Fiscal effect: Same as the Senate.</b>

Executive	As Passed By House	As Passed By Senate	As Enacted
DOHCD14 <b>**PARTIALLY VETOED**</b> Youth Homelessness			
<b>Section:   291.20</b>  No provision.	<b>Section:   291.20</b>  Earmarks \$250,000 in each fiscal year in GRF ALI 440672, Youth Homelessness, for the Star House for its Drop-In Centers and its Carol Stewart Village, or its other expansion projects, to provide services for homeless youth.	<b>Section:   291.20</b>  No provision.	<b>Section:   291.20</b>  Same as the House.
Requires GRF ALI 440672, Youth Homelessness, to be used to address homelessness in youth and pregnant women by providing assertive outreach to provide stable housing, including recovery housing.	Same as the Executive, but requires the remainder of the ALI 440672 to be used for these purposes to account for the earmark above.	Same as the Executive.	Same as the House.
No provision.	Prohibits the distribution of funds in ALI 440672 to youth shelters that promote [***VETOED: or affirm***] social gender transition.	Same as the House.	Same as the House.

Executive	As Passed By House	As Passed By Senate	As Enacted
BORCD109 **PARTIALLY VETOED** Ohio Higher Education Research Public Policy Consortium			
	R.C. 3333.952		R.C. 3333.952
No provision.	Requires the Chancellor, in consultation with DEW, JFS, the Inter-University Council, the Association of Independent Colleges and Universities, and other entities, to establish the Higher Education Public Policy Research Consortium to develop and maintain a biennial statewide research agenda that identifies key policy challenges and research priorities crucial to the state's future, drawing on input from policymakers, practitioners, and community stakeholders.	No provision.	Same as the House.
No provision.	Requires the Chancellor to do all of the following:	No provision.	Same as the House.
(1) No provision.	(1) Award competitive grants [***VETOED: of up to \$10,000***] to faculty and post-graduate students whose research aligns with the biennial research agenda, with half of the grant to be disbursed upon grant approval and the remaining half released upon successful completion of the research and submission of the final report.	(1) No provision.	(1) Same as the House.
(2) No provision.	(2) Establish a clear rubric to evaluate proposed research projects that contains a peer-reviewed process, involving both academic experts and relevant practitioners.	(2) No provision.	(2) Same as the House.

Executive	As Passed By House	As Passed By Senate	As Enacted
(3) No provision.	<div>(3) Manage the grant process and disseminate research findings through the ODHE's website, policy briefs, community forums, and annual presentations to the standing committees of each house of the general assembly that consider higher education legislation.</div> <div>Fiscal effect: The bill appropriates \$1.0 million in each fiscal year from GRF ALI 2355A4, Ohio Higher Education Public Policy Research Consortium, for the Chancellor to establish and administer the Consortium (see BORCD110).</div>	(3) No provision.	<div>(3) Same as the House.</div> <div>Fiscal effect: Same as the House, but appropriates \$500,000 in each fiscal year from GRF ALI 2355A4, Ohio Higher Education Public Policy Research Consortium, for the Chancellor to establish and administer the Consortium (see BORCD110).</div>
BORCD112 **VETOED** SSI-College Credit Plus (CCP) pathways and accelerated ninety-hour degree program set-aside for universities			
No provision.	<div>Section: 381.240</div> <div>[***VETOED: Reserves 5% of the amount earmarked for traditional SSI for universities in each fiscal year from ALI 235501 to support CCP pathways and accelerated ninety-hour degree programs (see BORCD113).***]</div>	No provision.	<div>Section: 381.240</div> <div>Same as the House.</div>

Executive	As Passed By House	As Passed By Senate	As Enacted
No provision.	[***VETOED: Requires this set-aside to be allocated to universities in proportion to each campus's share of the total statewide enrollment in CCP pathways and accelerated ninety-hour degree programs.***]	No provision.	Same as the House.
No provision.	[***VETOED: Requires the Chancellor, in calculating the subsidy entitlements for enrollment in CCP pathways and accelerated ninety-hour degree programs, to weight students who are residents in any term of their studies by a factor of 1 and students identified as out-of-state during all terms of their studies who remain in Ohio at least one year after graduation, as calculated based on the three-year average in-state residency rate using unemployment wage data for out-of-state graduates at each institution, by a factor of 50%. Requires the Chancellor, in calculating each campus' CCP pathways and accelerated ninety-hour degree programs, to use the three-year average enrollment for the most recent completed three-year period that is practicable as determined by the Inter-University Council and the Chancellor.***]	No provision.	Same as the House.
<b>BORCD26    **PARTIALLY VETOED** SSI-Course completions calculation for universities</b>			
<b>Section:    381.240</b>	<b>Section:    381.240</b>	<b>Section:    381.240</b>	<b>Section:    381.240</b>
Requires that, in calculating course completion funding for universities, the Chancellor only use FTEs who successfully complete a course.	Same as the Executive.	Same as the Executive.	Same as the Executive.

Executive	As Passed By House	As Passed By Senate	As Enacted
Requires that successful course completion FTE students defined as "at-risk" based on academic under-preparation or financial status are to be weighted by (1) institution-specific course completion indexes calculated based on the number of at-risk students enrolled during the prior three calendar years, and (2) statewide at-risk course completion weights determined by the difference between the percentage of traditional students completing the course and the percentage of at-risk students completing the course.	Same as the Executive.	Same as the Executive.	Same as the Executive.
Requires that, except for Medical I and Medical II models, all models have their course completion earnings determined by multiplying per FTE curriculum model costs by model weights and by the average number of subsidy-eligible FTEs for the most recent three-year period as agreed to by IUC and the Chancellor.	Same as the Executive.	Same as the Executive.	Same as the Executive.
Requires that the course completion earnings be calculated by dividing the amount earmarked for traditional SSI for universities in each fiscal year from ALI 235501, less the degree attainment funding, the doctoral set-aside, and the medical set-asides, by the sum of all universities' instructional costs.	Same as the Executive, but adds the student success set-aside and the College Credit Plus pathways and accelerated ninety-hour degree programs funding set-aside to the calculation for course completions (see BORCD111 and BORCD112).	Same as the Executive.	Same as the Executive, but [***VETOED: adds the College Credit Plus pathways and accelerated ninety-hour degree programs funding set-aside to the calculation for course completions (see BORCD112).***]
<b>BORCD31    **PARTIALLY VETOED** SSI for fiscal years 2026 and 2027</b>			
<b>Section:    381.250</b>	<b>Section:    381.250</b>	<b>Section:    381.250</b>	<b>Section:    381.250</b>
Makes the following earmarks to GRF ALI 235501, State Share of Instruction:	Same as the Executive, but makes the following changes:	Same as the House, but makes the following changes:	Same as the Senate, but makes the following changes:

Executive	As Passed By House	As Passed By Senate	As Enacted
(1) Up to \$100,000,000 in each fiscal year to be distributed to state institutions of higher education according to a formula devised by the Chancellor based on employment and wage outcomes of the graduates of each institution, using data from the U.S. Census Post-Secondary Employment Outcomes (PSEO) project. Requires the formula to use as factors the employment and earnings by the graduates of each institution, measured at the two-digit level of the Classification of Instructional Programs codes by the National Center for Education Statistics (NCES).	(1) Same as the Executive, but replaces the employment and wage outcomes-based formula with one that, using data from the U.S. Census Post-Secondary Employment Outcomes project, takes the following into account [***VETOED: in the following order of priority: (1) retention-rate outcomes that are based on factors including the number of graduates employed by an Ohio-based employer and employment outcomes of the graduates of each college and university, with graduates who are Ohio residents and employed by an Ohio-based employer weighted higher than graduates who are employed by an Ohio-based employer but are not Ohio residents, and***] (2) employment outcomes of the graduates of each college and university, measured at the two-digit level of the Classification of Instructional Programs codes by NCES.	(1) Same as the House.	(1) Same as the House.
(2) Up to \$10,000,000 in each fiscal year be distributed to state institutions of higher education according to a formula devised by the Chancellor that provides funding bonuses of \$10,000 per graduate for technician-aligned associate degrees, as determined by OWT, that are produced above a historical baseline of institutional production, as calculated by the Chancellor.	(2) Same as the Executive, but requires the Chancellor, in developing a formula for distribution of this earmark, to give priority to retention-based outcomes and count only graduates who are employed by an Ohio-based employer.	(2) Same as the House.	(2) Same as the House.

Executive	As Passed By House	As Passed By Senate	As Enacted
Requires that for each of the earmarks in (1) and (2) that 76.8% of the set-aside be distributed to public universities and regional campuses and 23.2% be distributed to community colleges.	Same as the Executive, but removes the institutional sector percentage distribution for the earmark in (2).	Same as the House.	Same as the House.
(3) No provision.	(3) No provision.	(3) \$8,500,000 in each fiscal year to be distributed to The Ohio State University to support the Salmon P. Chase Center for Civics, Culture, and Society.	(3) Same as the Senate.
(4) No provision.	(4) No provision.	(4) \$3,000,000 in each fiscal year to be distributed to the University of Toledo to support the Institute of American Constitutional Thought and Leadership.	(4) Same as the Senate.
(5) No provision.	(5) No provision.	(5) \$2,000,000 in each fiscal year to be distributed to Miami University to support a center for civics, culture, and society.	(5) Same as the Senate.
(6) No provision.	(6) No provision.	(6) \$2,000,000 in each fiscal year to be distributed to Cleveland State University to support a center for civics, culture, and society.	(6) Same as the Senate.
(7) No provision.	(7) No provision.	(7) \$2,000,000 in each fiscal year to be distributed to Wright State University to support a center for civics, culture, and workforce development.	(7) Same as the Senate.

Executive	As Passed By House	As Passed By Senate	As Enacted
(8) The remainder to be distributed through the traditional SSI formula, with (A) 76.8% of the total remaining allocation under ALI 235501 distributed to public universities and regional campuses and (B) 23.2% distributed to community colleges. Permits any institution that receives additional SSI subsidy from this set-aside compared to the prior year to use the additional distribution to provide need-based aid and counseling, support services, and workforce preparation services to its students.	(8) Same as the Executive.	(8) Same as the Executive, but makes the following earmark and redistributions under (A) and (B), respectively:	(8) Same as the Senate.
(A) No provision.	(A) No provision.	(A) Earmarks \$100,000,000 in FY 2027 of the traditional SSI formula for universities under the remainder amount from ALI 235501 to be distributed based on each university's percent share of the traditional SSI formula for universities.	(A) Same as the Senate, but reduces the earmark to \$75,000,000 in FY 2027.

Executive	As Passed By House	As Passed By Senate	As Enacted
No provision.	No provision.	Prohibits the Chancellor from distributing funds from this earmark to a state university unless the university has fully complied with the following provisions of S.B. 1 of the 136th G.A. in the prior fiscal year: (1) completion of required trustee training provided by the Chancellor; (2) syllabus posting requirements; (3) incorporating specified statements into a statement of commitment; (4) adopting a policy containing specified requirements and prohibitions regarding diversity, equity, and inclusion (DEI), intellectual diversity, and other concepts; (5) developing an American civic literacy course and requiring completion of the course beginning with students graduating in the spring semester of the 2029-2030 academic year; (6) establishing a written system of faculty evaluations; (7) adopting and periodically updating a post-tenure review policy; and (8) a prohibition on accepting gifts or donations from the People's Republic of China and other related prohibitions and requirements.	Same as the Senate.

Executive	As Passed By House	As Passed By Senate	As Enacted
No provision.	No provision.	Requires each state university, by March 1, 2026, to submit a report [***VETOED: to the chairs of the House and Senate higher education committees, in a form and manner determined by the committees,***] demonstrating compliance with the above. [***VETOED: Requires the House and Senate higher education committees, by March 31, 2026, to each determine whether a state university is in full compliance with the above and report that determination to OBM.***]	Same as the Senate.
No provision.	No provision.	[***VETOED: Requires CEB to consider the release of the earmarked FY 2027 funds only for compliant universities. Subjects the release of funds to CEB approval.***] Requires the earmarked FY 2027 funds to be distributed to compliant universities in monthly payments in the same manner as other SSI funds. Requires the Chancellor to reduce SSI payments for universities found noncompliant by the amount of the earmarked FY 2027 funds calculated for that university.	Same as the Senate.

Executive	As Passed By House	As Passed By Senate	As Enacted
(B) No provision.	(B) No provision.	(B) Redistributes the amount calculated for Eastern Gateway Community College under the traditional SSI formula for community colleges from the remainder amount from ALI 235501 as follows: (1) up to \$2,900,000 in FY 2026 for final close out costs of the college; (2) up to \$2,500,000 in FY 2026 to reimburse the Controlling Board Emergency Purposes/Contingencies Fund (Fund 5KM0); and (3) the remainder in each fiscal year to remain in the GRF.	(B) Same as the Senate.

Executive	As Passed By House	As Passed By Senate	As Enacted
INSCD6 <b>**VETOED** Pharmacy benefit managers</b>	<b>R.C.        3959.01, 3959.111, and 3959.121</b>	<b>R.C.        3959.01, 3959.111, and 3959.121</b>	<b>R.C.        3959.01, 3959.111, and 3959.121</b>
No provision.	[***VETOED: Requires pharmacy benefit managers (PBMs), other than the state PBM, to reimburse Ohio-incorporated pharmacies that dispense a drug product for the "actual acquisition cost," i.e., the amount paid to the drug wholesaler, plus a minimum dispensing fee determined by the Superintendent of Insurance.***]	No provision.	[***VETOED: Same as the House, but excludes the requirement that a PBMs must pay Ohio pharmacies a minimum dispensing fee determined by the Superintendent of Insurance.***]
No provision.	[***VETOED: Prohibits a PBM from reimbursing an Ohio pharmacy less than the amount the PBM reimburses its affiliated pharmacies for providing the same drug product.***]	Same as the House.	Same as the House.
No provision.	[***VETOED: Allows an Ohio pharmacy to decline to provide a drug product if the pharmacy would be reimbursed less than the required amount.***]	Same as the House.	Same as the House.
No provision.	[***VETOED: Prohibits a PBM from retaliating against an Ohio pharmacy that reports an alleged violation of, or exercises a remedy under the provision by doing any of the following: (1) terminating or refusing to renew a contract without providing notice at least 90 days in advance; (2) increasing audits of the pharmacy without providing notice and a detailed description of the reason for the audits at least 90 days in advance; or (3) failing to comply with prompt pay laws.***]	Same as the House.	Same as the House.

Executive	As Passed By House	As Passed By Senate	As Enacted
No provision.	[***VETOED: Establishes a procedure by which an Ohio pharmacy may file a formal complaint against a PBM and the Superintendent may impose an administrative penalty of \$1,000 per day for each violation of the provision.***]	Same as the House.	Same as the House.
No provision.	[***VETOED: Allows the Superintendent to adopt rules to implement and administer the provision and exempts those rules from requirements, under continuing law, related to reducing regulatory restrictions.***]  <b>Fiscal effect: May increase Department of Insurance’s administrative cost, which may be offset by any penalties collected from any PBM that violates such prohibitions to be deposited into Fund 5540.</b>	[***VETOED: Same as the House, but specifies that the rules must be adopted in accordance with current law regarding the reduction of regulatory restrictions.***]  <b>Fiscal effect: Same as the House.</b>	Same as the Senate.  <b>Fiscal effect: Same as the House.</b>

Executive	As Passed By House	As Passed By Senate	As Enacted
JFSCD40	**PARTIALLY VETOED** Exclusion of sugar-sweetened beverages from purchase under SNAP		
	R.C. 5101.549		R.C. 5101.549
No provision.	Requires the ODJFS Director to seek a waiver from the U.S. Department of Agriculture to exclude sugar-sweetened beverages as items that may be purchased in Ohio under SNAP.	No provision.	Same as the House.
No provision.	Requires the ODJFS Director to reapply for a waiver every year if it is not approved.	No provision.	Same as the House.
No provision.	[***VETOED: Defines "food additive" as: (1) synthetic food dyes derived from petroleum or coal tar, (2) titanium dioxide and any other whitening agents classified as nanoparticles, (3) brominated vegetable oil and other chemical emulsifiers linked to hormone disruption, and (4) potassium bromate, propylparaben, and any chemical additives classified as probable carcinogens. Defines "sugar-sweetened beverages" as nonalcoholic beverages made with carbonated water that is flavored, contains a food additive, and is sweetened with sugar or artificial sweeteners. Specifies that this does not include a beverage that contains milk, milk products, soy, rice, or other mil substitutes, or that contain over 50% vegetable or fruit juice by volume, or less than five grams of added sugar.***]  Fiscal effect: There will be administrative costs for ODJFS to seek the waiver. If the waiver is accepted, there will also be costs to update the SNAP point-of-sale (POS) system and to notify recipients of changes.	No provision.	Same as the House.  Fiscal effect: Same as the House.

Joint Committee on Agency Rule Review					Main Operating Appropriations Bill H.B. 96		
Executive		As Passed By House		As Passed By Senate		As Enacted	
JCRCD3	**VETOED** Restatement of principle of law or policy in rule						
		R.C.	101.352, 121.93, 121.931	R.C.	101.352, 121.93, 121.931	R.C.	101.352, 121.93, 121.931
No provision.		[***VETOED: Reduces, from 6 months to 3 months, the time in which an agency must begin the rule making process when the agency identifies a principle of law or policy that should be restated as a rule or is informed of such a principle or policy through a recommendation from JCARR.***]			Same as the House.		Same as the House.
No provision.		[***VETOED: Prohibits an agency that is in the process of adopting a rule restating a principle of law or policy from relying on the principle or policy while making the rule if either of the apply:***]			Same as the House.		Same as the House.
No provision.		(1) [***VETOED: The agency fails to file the rule in final form within one year after it determines rule-making is necessary or within one year after receiving a written recommendation from JCARR.***]			(1) Same as the House.		(1) Same as the House.
No provision.		(2) [***VETOED: The agency notifies JCARR of the agency's intention to file a revised proposed rule.***]			(2) Same as the House.		(2) Same as the House.
		Fiscal effect: Minimal.			Fiscal effect: Same as the House.		Fiscal effect: Same as the House.

Executive	As Passed By House	As Passed By Senate	As Enacted
JCRCD8	**VETOED** Proposed rules and revised proposed rules		
			R.C. 106.02, 106.021, 106.024, 106.025, 106.26, 106.023, 106.031, 106.033, 111.15, and 119.03
No provision.	No provision.	No provision.	[***VETOED: Allows JCARR to request a designee of an agency to appear before JCARR to answer questions when JCARR determines that a rule summary and fiscal analysis (RSFA) for a proposed rule or revised proposed rule filed by the agency indicates any of the following:***]
No provision.	No provision.	No provision.	(1) [***VETOED: The rule will increase the agency's expenditures during the current biennium by \$100,000 or more.***]
No provision.	No provision.	No provision.	(2) [***VETOED: The cost to comply with the rule for a directly affected person will be \$100,000 or more.***]
No provision.	No provision.	No provision.	(3) [***VETOED: The rule will impose an annual effect on Ohio's economy of \$1,000,000 or more.***]
No provision.	No provision.	No provision.	[***VETOED: Requires the JCARR Executive Director to inform members of the General Assembly and include all documentation submitted to JCARR in the agency's original rule filing with the notice when the rule's RSFA indicates the rule may have one of the effects listed above.***]

Executive	As Passed By House	As Passed By Senate	As Enacted
No provision.	No provision.	No provision.	[***VETOED: Allows, subject to the prohibition described below, JCARR to take any of the following actions after an agency designee appears to answer questions about a proposed rule or revised proposed rule described above: (1) Allow the time for legislative review to expire (thus, permitting the agency to adopt the rule); (2) Recommend the adoption of a concurrent resolution to invalidate the rule or a part thereof; or (3) Refer the rule for consideration by the full General Assembly.***]
No provision.	No provision.	No provision.	[***VETOED: Prohibits JCARR from recommending an invalidating resolution for the reasons described above, or referring the rule to the General Assembly, when the rule is based on specific statutory language authorizing or requiring the agency to adopt the rule, rather than a general grant of rule making authority.***]
No provision.	No provision.	No provision.	[***VETOED: Requires the General Assembly to enact a bill approving the adoption of a rule referred to it by JCARR under the amendment before the rule can take effect.***]

Joint Committee on Agency Rule Review			Main Operating Appropriations Bill H.B. 96
Executive	As Passed By House	As Passed By Senate	As Enacted
No provision.	No provision.	No provision.	[***VETOED: Invalidates a rule and prohibits the adopting agency from enforcing the rule or relying on a principle of law or policy stated in the rule if the agency fails to perform a review of the rule required under continuing law for one year after the rule's assigned review date.***]  [***VETOED: Requires JCARR, in the RSFA designed by JCARR, to solicit an explanation of a rule's rescission, including a statement as to whether the agency intends to continue relying on a principle of law or policy stated in the rescinded rule.***]  <b>Fiscal effect: Minimal.</b>
No provision.	No provision.	No provision.	
JCRCDS	**VETOED** Recommendation of invalidating resolution		
		R.C. 106.021	R.C. 106.021
No provision.	No provision.	[***VETOED: Allows JCARR to recommend to the General Assembly the adoption of a concurrent resolution to invalidate a proposed rule or revised proposed rule when both of the following apply: ***]	Same as the Senate.
No provision.	No provision.	(1) [***VETOED: The agency proposing the rule or revised rule is subject to a continuing law requirement to reduce regulatory restrictions.***]	(1) Same as the Senate.
No provision.	No provision.	(2) [***VETOED: The proposed rule or revised proposed rule removes or replaces "shall," "must," "require," "shall not," "may not," "prohibit," or similar words but does not remove a regulatory restriction as defined by the amendment.***]	(2) Same as the Senate.

Executive	As Passed By House	As Passed By Senate	As Enacted
		Fiscal effect: Minimal.	Fiscal effect: Same as the Senate.
JCRCD4    **VETOED** Reporting on regulatory restriction reductions		R.C.        121.95, 121.951, Section 701.120	R.C.        121.95, 121.951, Section 701.120
No provision.	No provision.	Requires, not later than November 30, 2025, a state agency that must identify and reduce regulatory restrictions to prepare a report that does both of the following: (1) identifies the number of regulatory restrictions the agency actually eliminated or reduced, and (2) identifies the number of times the agency removed or replaced "shall," "must," "require," "shall not," "may not," "prohibit," or similar words in a portion of a rule and reported the removal or replacement as eliminating or reducing a regulatory restriction.	No provision.
No provision.	No provision.	Requires such a state agency to transmit the report required by the amendment to JCARR for review and transmittal to the Speaker of the House and Senate President.	No provision.

Joint Committee on Agency Rule Review			Main Operating Appropriations Bill H.B. 96
Executive	As Passed By House	As Passed By Senate	As Enacted
No provision.	No provision.	<p>***VETOED: Does both of the following with respect to a continuing law requirement that specified state agencies identify and reduce regulatory restrictions in rules adopted by the agencies: (1) defines "regulatory restriction" as "any part of a rule that requires or prohibits an action," and (2) specifies that removing or replacing "shall," "must," "require," "shall not," "may not," "prohibit," or similar words in a portion of a rule does not eliminate a regulatory restriction unless the removal eliminates a requirement or prohibition from the rule.***]</p> <p><b>Fiscal effect: Minimal.</b></p>	<p>Same as the Senate.</p> <p><b>Fiscal effect: Same as the Senate.</b></p>
JCRC7    **VETOED** Administrative rules containing regulatory restrictions			
No provision.	No provision.	<p>R.C.            121.951, 121.953</p> <p>***VETOED: Requires a state agency subject to continuing law requirements to reduce regulatory restrictions in administrative rules that has achieved its statutorily required reduction to eliminate one regulatory restriction for each new regulatory restriction the agency adopts.***]</p>	<p>R.C.            121.951, 121.953</p> <p>Same as the Senate.</p>
No provision.	No provision.	<p>***VETOED: Allows a state agency subject to a state-wide cap on regulatory restrictions in administrative rules that will take effect on July 1, 2025, to appear before JCARR to show cause why the agency should be permitted to adopt a rule that would cause the number of regulatory restrictions to exceed the cap.***]</p>	<p>***VETOED: Same as the Senate, but clarifies that the state agency does not have to prospectively contact JCARR before submitting a proposed rule containing a regulatory restriction.***]</p>

Joint Committee on Agency Rule Review			Main Operating Appropriations Bill H.B. 96
Executive	As Passed By House	As Passed By Senate	As Enacted
No provision.	No provision.	<p>***VETOED: Allows JCARR, by a majority vote, to authorize a state agency to adopt a rule containing a regulatory restriction notwithstanding the state-wide cap.***]</p> <p>Same as the Senate.</p>	
No provision.	No provision.	<p>***VETOED: Requires JCARR to prepare an annual report summarizing all rules it has authorized a state agency to adopt notwithstanding the state-wide cap on regulatory restrictions and transmit it electronically to the Speaker of the House and the Senate President.***]</p> <p><b>Fiscal effect: Administrative cost increase for JCARR to complete the required annual report.</b></p> <p>Same as the Senate.</p>	
JCRC6	**VETOED** Review of principles and policies for restatement in rule		
No provision.	No provision.	<p><b>Section: 701.110</b></p> <p>***VETOED: Requires state agencies with a continuing law duty to review their operations for principles of law and policies that should be restated in an administrative rule to complete a review and file a report with JCARR no later than November 30, 2025, instead of six months after the governor's term expires.***]</p> <p><b>Fiscal effect: Minimal.</b></p> <p>Same as the Senate.</p>	
			<b>Fiscal effect: Same as the Senate.</b>

State Library Board				Main Operating Appropriations Bill H.B. 96			
Executive		As Passed By House		As Passed By Senate		As Enacted	
LIBCD5	<b>**VETOED**</b> Library material related to sexual orientation or gender identity						
		R.C.	3375.47	R.C.	3375.47	R.C.	3375.47
No provision.	[***VETOED: Requires a public library to place material related to sexual orientation or gender identity or expression in a portion of the library that is not primarily open to the view of minors.***]			Same as the House.		Same as the House.	
	Fiscal effect: Potential costs to public libraries to identify and relocate the restricted materials.			Fiscal effect: Same as the House.		Fiscal effect: Same as the House.	

Executive	As Passed By House	As Passed By Senate	As Enacted
<u>Eligibility</u>			
MCDCD41 <b>**VETOED**</b> Continuous Medicaid enrollment for children			
	R.C. <b>5166.45, (Repealed)</b>	R.C. <b>5166.45, (Repealed)</b>	R.C. <b>5166.45, (Repealed)</b>
No provision.	[***VETOED: Eliminates a provision of law that requires ODM to seek approval to provide continuous Medicaid enrollment for Medicaid-eligible children from birth through age three.***]	Same as the House.	Same as the House.
	Fiscal effect: Possible service cost savings.	Fiscal effect: Same as the House.	Fiscal effect: Same as the House.
<u>Nursing Facilities</u>			
MCDCD64 <b>**VETOED**</b> Medicaid personal needs allowance			
	R.C. <b>5163.33</b>		R.C. <b>5163.33</b>
No provision.	[***VETOED: Increases the minimum Medicaid personal needs allowance from \$50 to \$75 for individuals and from \$100 to \$150 for married couples.***]	No provision.	Same as the House.
	Fiscal effect: Estimated costs would be \$16,425,000 in FY 2026 and \$21,900,000 in FY 2027.		Fiscal effect: Same as the House.

Executive	As Passed By House	As Passed By Senate	As Enacted
<b>MCDCD59   **VETOED**   Nursing facility dialysis services rate add-on</b>			
No provision.	<div><div>Section:   <b>333.263</b></div><div>[***VETOED: For FY 2026 and FY 2027, requires ODM to provide a rate add-on of \$110 per treatment for dialysis services provided in a nursing facility to an individual enrolled in the Medicaid program.***]</div><div>Fiscal effect: <b>Increases GRF ALI 651525, Medicaid Health Care Services, by \$700,000 (\$194,600 state share) in FY 2026 and \$1,400,000 (\$386,260 state share) in FY 2027.</b></div></div>	<div><div>Section:   <b>333.263</b></div><div>Same as the House.</div><div>Fiscal effect: <b>Same as the House.</b></div></div>	<div><div>Section:   <b>333.263</b></div><div>Same as the House.</div><div>Fiscal effect: <b>Same as the House.</b></div></div>
<b><u>Medicaid Providers</u></b>			
<b>MCDCD66   **VETOED**   Transfer agreements with freestanding birthing centers</b>			
No provision.	<div><div>R.C.           <b>3722.15</b></div><div>[***VETOED: Requires a hospital with a maternity unit that accepts Medicaid to enter into a transfer agreement with any freestanding birthing center located within a 30 mile radius that requests one, and requires the freestanding birthing center to file a copy of the transfer agreement with the ODH Director.***]</div><div>Fiscal effect: <b>Possible service cost increases due to increased access to medical care services.</b></div></div>	<div><div></div><div>No provision.</div><div></div></div>	<div><div>R.C.           <b>3722.15</b></div><div>Same as the House.</div><div>Fiscal effect: <b>Same as the House.</b></div></div>
<b><u>General</u></b>			

Executive	As Passed By House	As Passed By Senate	As Enacted
MCD77	**PARTIALLY VETOED** 340B reporting requirements - nonprofit hospitals		
		R.C. 3701.88	R.C. 3701.88
No provision.	No provision.	Imposes reporting requirements on nonprofit hospitals participating in the federal 340B Drug Pricing Program, by requiring that by July 1, 2026, and annually thereafter, every nonprofit hospital [***VETOED: and each offsite facility associated with it***] submit a report to DOH containing the following details:	Same as the Senate, but broadens the reporting requirements on 340B covered entities to apply to all covered entities [***VETOED: and each offsite facility associated with it.***]
No provision.	No provision.	Information, delineated by payer type, for aggregation cost of all 340B drugs, aggregated payments received, the total number of prescriptions dispensed or administered, and [***VETOED: the number of patients served on a sliding fee scale for 340B drugs.***]	Same as the Senate.
No provision.	No provision.	[***VETOED: Total operating costs, including an itemized cost report including implementation of pass through profit programs, implementation of any sliding scale fees, and charity care costs.***]	Same as the Senate.
No provision.	No provision.	Information regarding total payments made to contract pharmacies, third-party administrators, or any other party or entity.	Same as the Senate.
No provision.	No provision.	Information regarding contract pharmacies, including the total number of contract pharmacies and the total number of prescriptions filled at those pharmacies.	Same as the Senate.

Executive	As Passed By House	As Passed By Senate	As Enacted
No provision.	No provision.	***VETOED: The total number of contract pharmacies located outside Ohio, and details about those locations, the percentage of prescriptions filled at out-of-state contract pharmacies, the total reimbursements paid to contract pharmacies and affiliates, and information about year-over-year change in these total reimbursements.***]	Same as the Senate.
No provision.	No provision.	A detailed [***VETOED: and itemized***] accounting of expenditures from 340B drug pricing programs.	Same as the Senate.
No provision.	No provision.	Requires DOH to post all of the reported information on its public website.	Same as the Senate.
		Fiscal effect: Possible administrative costs.	Fiscal effect: Same as the Senate.
MCD53 **VETOED** Automatic enrollment in Medicaid MCO plan			
		R.C. 5167.03	R.C. 5167.03
No provision.	***VETOED: Permits individuals participating in the Medicaid program to enroll in the Medicaid MCO plan of their choosing.***]	No provision.	Same as the House.
No provision.	***VETOED: If an individual does not select a Medicaid MCO plan in which to enroll, requires ODM to randomly assign the individual to a Medicaid MCO plan without giving preference to a specific MCO plan or group of plans.***]	No provision.	Same as the House.

Executive	As Passed By House	As Passed By Senate	As Enacted
No provision.	[***VETOED: Requires ODM to notify the General Assembly, the JMOC Executive Director, and the Auditor of State within 30 days if it determines that it can not satisfy the above requirements, and include an explanation as to why the requirements cannot be satisfied.***]  <b>Fiscal effect: Minimal.</b>	No provision.	[***VETOED: Same as the House, but removes the JMOC Executive Director from and adds the LSC Director to the notification list.***]  <b>Fiscal effect: Same as the House.</b>
<b>MCD48    **VETOED**    Electronic visit verification system</b>			
	<b>R.C.            5164.451</b>		<b>Section:       751.160</b>
No provision.	[***VETOED: Establishes duties on, and grants authority to, ODM, DODD, Medicaid managed care organizations (MCOs), and other entities in the event the ODM Director establishes an electronic visit verification (EVV) system in rule, including the following:***]	No provision.	Same as the House.
No provision.	[***VETOED: (1) Requires ODM and DODD to provide education and technical assistance to Medicaid providers to aid them in complying with the EVV system.***]	No provision.	Same as the House.
No provision.	[***VETOED: (2) Requires ODM, DODD, a Medicaid MCO, or other authorized entity to notify a Medicaid provider that a claim is not supported by information in the EVV system and offer the provider opportunity to review and correct the claim in the system.***]	No provision.	Same as the House.

Executive	As Passed By House	As Passed By Senate	As Enacted
No provision.	[***VETOED: (3) Prohibits ODM, DODD, a Medicaid MCO, or other entity from denying a claim that is not supported by information in the EVV system.***]	No provision.	Same as the House.
No provision.	[***VETOED: (4) Authorizes ODM, DODD, a Medicaid MCO, or other authorized entity to conduct a post-payment audit or review to consider information in the EVV system as part of its audit or review protocol, but prohibits an audit or review based solely on information in the EVV system.***]	No provision.	Same as the House.
No provision.	[***VETOED: (5) Prohibits the EVV system from exceeding minimum requirements specified in federal law.***]	No provision.	Same as the House.
No provision.	No provision.  <b>Fiscal effect: Possible administrative costs to comply with the provisions, and possible service savings if the EVV is implemented and leads to increased recoveries in accordance with these changes.</b>	No provision.	[***VETOED: Specifies that all requirements apply through June 30, 2027.***]  <b>Fiscal effect: Same as the House.</b>

Appropriation Language

Executive	As Passed By House	As Passed By Senate	As Enacted
MCD80D80 **PARTIALLY VETOED** Transfers from the Health and Human Services Reserve Fund to the General Revenue Fund			
No provision.	No provision.	No provision.	Section: 333.415 Permits, if during either FY 2026 or FY 2027, the OBM Director determines that ODM will exhaust the funds provided under GRF ALI 651525, Medicaid Health Care Services, and other relevant non-GRF Medicaid ALIs, and that it is necessary to increase GRF ALI 651525 to fully pay the state's Medicaid program obligations, the OBM Director to seek Controlling Board approval to transfer cash from Fund 5SA4 to the GRF to fund the needed increase to the state share of GRF ALI 651525.
No provision.	No provision.	No provision.	If the OBM Director makes such a Controlling Board approved transfer, requires the OBM Director to also adjust the corresponding federal share of GRF ALI 651525, and appropriates any such Controlling Board approved transfers and adjustments.
No provision.	No provision.	No provision.	[***VETOED: Limits the total amount the OBM Director may transfer with Controlling Board approval from Fund 5SA4 to the GRF for these purposes to a maximum of \$250,000,000 in each fiscal year.***]

Executive	As Passed By House	As Passed By Senate	As Enacted
No provision.	No provision.	No provision.	During FY 2026 and FY 2027, requires ODM to make every effort to achieve administrative cost savings, programmatic cost savings, and implement agency administration efficiency projects, reductions in contracting and vendor costs, and policies focusing on healthier outcomes. Further requires ODM to endeavor to ensure Medicaid benefits are received only by eligible recipients. Requires, should the OBM Director seek Controlling Board approval to make the transfers specified above, the Medicaid Director to report to the Controlling Board on ODM's progress on these savings and efficiency endeavors.

Executive	As Passed By House		As Passed By Senate		As Enacted	
DNRCD34	**VETOED** Prohibition against using H2Ohio Fund for land or conservation easement purchases					
	R.C.	126.60	R.C.	126.60	R.C.	126.60
No provision.		[***VETOED: Prohibits money in the H2Ohio Fund from being used to purchase land or a conservation easement.***]		Replaces the House provision with one that limits the amount of money from the H2Ohio Fund that may be used by ODNR to purchase land or conservation easements or to issue grants for such purposes to \$2.5 million in any fiscal year.		Same as the House.
DNRCD26	**VETOED** State oil and gas lease					
	R.C.	155.33, 155.34	R.C.	155.33, 155.34	R.C.	155.33, 155.34
No provision.		[***VETOED: Requires the standard oil and gas lease used by state agencies to include an option to extend the primary term of the lease for an additional five instead of three years by tendering to the state agency the same bonus paid when first entering into the lease.***]		Same as the House.		Same as the House.
No provision.		[***VETOED: Requires the standard lease also to include specific provisions governing the payment of rentals and bonus amounts; tolling of the lease term; and deferments.***]		Same as the House.		Same as the House.
No provision.		No provision.		[***VETOED: Requires the standard oil and gas lease used by state agencies to include a shut-in provision, which is a lease term that allows the lessee to maintain the lease by making specified "shut-in" royalty payments on a well even if well production is halted.***]		Same as the Senate.

Executive	As Passed By House	As Passed By Senate	As Enacted
	Fiscal effect: The effect on revenue deposited to the State Land Royalty Fund would depend on any differences between a specific lease and the market rate at the time a lease extension is optioned.	Fiscal effect: Same as the House.	Fiscal effect: Same as the House.
DNRCD29    **PARTIALLY VETOED** Oil and gas - bids and leases for exploration on state-owned land	R.C.            155.33, 155.34	R.C.            155.33, 155.34	R.C.            155.33, 155.34
No provision.	[***VETOED: Requires a state agency, when entering into a lease with a person for the exploration and development of oil and gas on state-owned land, to fully execute the lease within 30 days after the Oil and Gas Land Management Commission selects the person with the highest and best bid.***]	Same as the House.	Same as the House.
No provision.	[***VETOED: Prohibits a state agency and the Commission from requiring any additional fee that is not specifically authorized or required from a person bidding or entering into a lease to explore and develop oil and gas on state-owned land.***]	Same as the House.	Same as the House.
No provision.	Allows the person so bidding to offer an extra gross landowner royalty in addition to the required 1/8 gross landowner royalty amount and any proposed lease bonus.	Same as the House.	Same as the House.
	Fiscal effect: None.	Fiscal effect: Same as the House.	Fiscal effect: Same as the House.

Executive	As Passed By House	As Passed By Senate	As Enacted
DNRCD37 <b>**VETOED**</b> ODNR contracts with local government for services			
No provision.	No provision.	<div>R.C.        1501.022</div> <div>[***VETOED: Requires ODNR to enter into a contract with municipal corporations and townships to reimburse them for expenses incurred for providing emergency response services, garbage and debris removal services, snow removal services, and any other service requested by the ODNR Director on state park land or at facilities owned or managed by ODNR.***]</div>	<div>R.C.        1501.022</div> <div>[***VETOED: Same as the Senate, but limits applicability to a state park or land owned or managed by ODNR that is located on an island in Lake Erie and that includes resort attractions and activities.***]</div>
DNRCD28 <b>**VETOED**</b> ODNR dredging operations			
No provision.	<div>R.C.        1501.46</div> <div>[***VETOED: Provides that, in circumstances in which ODNR conducts, or contracts with a third party to conduct, dredging operations in the waters of the state, no license, registration, or certification is required for an individual to operate the dredging equipment or watercraft associated with such operations.***]</div>	No provision.	<div>R.C.        1501.46</div> <div>Same as the House.</div>
No provision.	<div>Prohibits any state agency from imposing licensing, registration, or certification requirements on an individual for the operation of such dredging equipment or watercraft.</div> <div>Fiscal effect: None.</div>	No provision.	<div>No provision.</div> <div>Fiscal effect: None.</div>

Executive	As Passed By House		As Passed By Senate		As Enacted
DNRCD27 <b>**VETOED**</b> Oil and Gas Resolution and Remediation Fund	R.C.	1509.02, 1509.07, 1509.071, 1509.075, 1509.38	R.C.	1509.02, 1509.07, 1509.071, 1509.075, 1509.38	R.C.        1509.02, 1509.07, 1509.071, 1509.075, 1509.38
No provision.		***VETOED: Creates the Oil and Gas Resolution and Remediation Fund (OGRRF) as a custodial fund, and requires the Chief of the Division of Oil and Gas Resources Management to use money in the OGRRF to plug orphaned wells in accordance with current law. Authorizes the Chief to use the OGRRF for expenses that are critical and necessary for the protection of human health and safety and the environment related to oil and gas production.***]		Same as the House.	[***VETOED: Same as the House, but places the fund in the state treasury, rather than making it a custodial fund, and thereby subjecting money in the fund to appropriations made by the General Assembly.***]
No provision.		***VETOED: Requires that, at the beginning of each fiscal year, the amount of money in the Oil and Gas Well Fund (Fund 5180) that is in excess of the total amount appropriated to it for that fiscal year be transferred to the OGRRF.***]		Same as the House.	Same as the House.
No provision.		***VETOED: Requires the \$50 filing fee for an exempt domestic well or exempt Mississippian well (that may be filed in lieu of posting a surety bond) to be deposited into the OGRRF.***]		Same as the House.	Same as the House.
No provision.		***VETOED: Specifies that the OGRRF must consist of those transfers, the filing fee discussed above, and any funds collected by the Chief from the issuance of corrective action orders.***]		Same as the House.	Same as the House.

Executive	As Passed By House	As Passed By Senate	As Enacted
No provision.	[***VETOED: Requires interest earned on the OGRRF to be reserved for use by the ODNR Director for any ODNR-related purpose, subject to the written approval of the Technical Advisory Council on Oil and Gas.***]	Same as the House.	Same as the House.
No provision.	[***VETOED: Requires the Treasurer to make disbursements (other than interest earnings) from the OGRRF on a quarterly basis, on order of the Chief.***]	Same as the House.	Same as the House.
No provision.	No provision.	No provision.	[***VETOED: Prohibits the fund from being used for any purpose not specified in law.***]
No provision.	No provision.	No provision.	[***VETOED: Prohibits money from being transferred out of the fund by the OBM Director or the Controlling Board to any other fund, including the GRF.***]
	Fiscal effect: The provision increases the amount of money available for plugging orphaned and abandoned wells and addressing emergent health and human safety issues related to oil and gas wells. As of March 24, 2025 Fund 5180 had a cash balance of more than \$246.9 million.	Fiscal effect: Same as the House.	Fiscal effect: Same as the House.
DNRCD31    **VETOED** Waterways Improvement and the cash transfer from the GRF			
	Section:    343.30, 512.10	Section:    343.30	Section:    343.30
No provision.	[***VETOED: Requires the ODNR Director to consult with the Loramie Watershed Association to identify portions of Lake Loramie that are negatively affected by hard pan sediment and hard clay debris.***]	Same as the House.	Same as the House.

Executive	As Passed By House	As Passed By Senate	As Enacted
No provision.	[***VETOED: Earmarks \$250,000 each fiscal year under Fund 7086 ALI 725414, Waterways Improvement, for the DNR Director to contract with a third-party vendor for channel excavation and the removal of hard pan sediment and hard clay debris at Lake Loramie.***]	[***VETOED: Same as the House but changes the funding source to GRF ALI 730321, Parks and Recreation.***]	Same as the Senate.
No provision.	[***VETOED: Earmarks \$172,000 in FY 2026 under Fund 7086 ALI 725414, Waterways Improvement, for channel excavation and removal of sediment at Grand Lake St. Marys.***]	[***VETOED: Same as the House but changes the funding source to GRF ALI 730321, Parks and Recreation.***]	Same as the Senate.
No provision.	Requires the OBM Director to transfer \$1,922,000 cash in FY 2026 and \$1,250,000 cash in FY 2027 from the GRF to the Waterways Safety Fund (Fund 7086).	No provision.	No provision.
No provision.	No provision.	[***VETOED: Earmarks \$250,000 in FY 2026 to support the Indian lake Watershed Project under GRF ALI 730321, Parks and Recreation.***]	Same as the Senate.

Executive	As Passed By House	As Passed By Senate	As Enacted
PENCD8 <b>**VETOED**</b> STRS and SERS employee contributions			
No provision.	No provision.	<div>R.C.        3307.27, 3309.47</div> <div>****VETOED: Prohibits a school district board of education from paying employee contributions to STRS on behalf of a superintendent employed by the school district or to SERS on behalf of a treasurer employed by the school district.***]</div> <div>Fiscal effect: Reduces certain school districts' costs related to retirement contributions on behalf of certain school superintendents and treasurers. Currently, employees must contribute 14% of an employee's payroll into STRS or 10% into SERS, but some employers make the current employee contribution on behalf of an employee.</div>	<div>R.C.        3307.27, 3309.47</div> <div>****VETOED: Same as the Senate, but also expands the prohibitions to principals.***]</div> <div>Fiscal effect: Same as the Senate.</div>

Executive	As Passed By House	As Passed By Senate	As Enacted
DPSCD70 <b>**VETOED**</b> Workers' compensation - personnel providing intrastate mutual assistance or aid			
No provision.	No provision.	<div>R.C.        5502.29, 5502.41</div> <div>[***VETOED: Makes personnel rendering intrastate mutual assistance or aid outside their respective political subdivisions employees of the Ohio Emergency Management Agency for purposes of the Workers' Compensation Law if such assistance or aid is rendered under either of the following: (1) a mutual assistance or aid agreement or (2) the Ohio Intrastate Mutual Aid Compact.***]</div> <div>Fiscal effect: Minimal.</div>	<div>R.C.        5502.29, 5502.41</div> <div>Same as the Senate.</div> <div>Fiscal effect: Same as the Senate.</div>

Executive	As Passed By House	As Passed By Senate	As Enacted
PUCCD18 <b>**VETOED**</b> Bypassable cost recovery mechanism			
No provision.	No provision.	No provision.	<div>R.C.        4928.05</div> <div>[***VETOED: Changes from "nonbypassable" to "bypassable" the cost recovery mechanism required by H.B. 15 of the 136th General Assembly relating to transmission, ancillary, congestion, or any related service for a standard service offer (SSO) that PUCO must adopt for each electric distribution utility providing an SSO.***]</div> <div>Fiscal effect: None.</div>

Secretary of State			Main Operating Appropriations Bill H.B. 96	
Executive	As Passed By House	As Passed By Senate	As Enacted	
SOSCD14	<b>**VETOED**</b> State Board of Education and school district members nominated by primary election			
		R.C. 3311.053, 3501.01, 3505.03, 3505.04, 3513.05, 3513.052, and 3513.19; 3513.254, 3513.255, 3513.256 and 3513.259 (repealed); Section 735.10	R.C. 3311.053, 3501.01, 3505.03, 3505.04, 3513.05, 3513.052, and 3513.19; 3513.254, 3513.255, 3513.256 and 3513.259 (repealed); Section 735.10	
No provision.	No provision.	***VETOED: Requires candidates for (1) State Board of Education, (2) school district board of education, or (3) educational service center governing board to be nominated by primary election or, for an independent candidate, by nominating petition.***]	***VETOED: Same as the Senate, but excludes State Board of Education candidates from the requirement.***]	
No provision.	No provision.	***VETOED: Requires candidates for those offices to appear on the general election ballot with a political party designation along with other partisan offices.***]	***VETOED: Same as the Senate, but excludes State Board of Education candidates from the requirement.***]	
No provision.	No provision.	***VETOED: Requires these offices to be treated as partisan offices under the Election Law for all other purposes, such as filling vacancies on the ballot.***]	***VETOED: Same as the Senate, but excludes the State Board of Education.***]	
		Fiscal effect: Adds additional races to primary ballots in some cases, which may result in some additional costs for county boards of elections. Minimal gain in candidate filing fee revenues.	Fiscal effect: Same as the Senate.	
SOSCD15	<b>**PARTIALLY VETOED**</b> Election Integrity Unit			
		R.C. 3501.05, 3501.055	R.C. 3501.05, 3501.055	
No provision.	No provision.	Creates the Election Integrity Unit in the Office of the Secretary of State.	Same as the Senate.	

Secretary of State			Main Operating Appropriations Bill H.B. 96
Executive	As Passed By House	As Passed By Senate	As Enacted
No provision.	No provision.	Requires the Unit to investigate alleged violations of the Election Law upon receiving complaints from the public or on its own initiative.	Same as the Senate, but also gives the Unit jurisdiction over violations of the Campaign Finance Law and requires the Unit to investigate campaign finance complaints filed with the SOS (See ELCCD2).
No provision.	No provision.	Allows the Unit to administer oaths, issue subpoenas, summon witnesses, compel the production of evidence, and hold hearings.	Same as the Senate.
No provision.	No provision.	Requires the Unit to submit annual reports of its activities to the Governor and the General Assembly.	Same as the Senate.
No provision.	No provision.	Requires prosecuting authorities, within one year of receiving a referral, to either prosecute the violation, request additional evidence from the Unit, or decline to prosecute via a written statement.	Same as the Senate.
No provision.	No provision.	***VETOED: Permits the Unit to refer a case to the AGO if the prosecuting authority declines to prosecute the violation and send a written statement explaining why.***]	Same as the Senate.
No provision.	No provision.	If the prosecuting authority requests additional evidence from the Unit, requires the Unit to respond to the request within 90 days.	Same as the Senate.
No provision.	No provision.	If the Unit provides additional evidence, gives the prosecuting authority 180 days to prosecute or decline to prosecute via written statement; if the prosecuting authority does neither, permits the Unit to refer the case to the AGO.	Same as the Senate.
Fiscal effect: Minimal.			Fiscal effect: Same as the Senate.

Executive	As Passed By House		As Passed By Senate		As Enacted
<b>Personal Income Tax</b>					
TAXCD77	<b>**PARTIALLY VETOED** Film and theater production and capital improvement tax credits</b>				
	R.C.	122.85, , 122.852 (repealed), 5726.59 (repealed), 5726.98, 5747.67 (repealed), 5747.98, 5751.55 (repealed), and 5751.98	R.C.	122.85, , 122.852 (repealed), 5726.59 (repealed), 5726.98, 5747.67 (repealed), 5747.98, 5751.55 (repealed), and 5751.98, Section 757.140	R.C. 122.85, 122.852 (repealed), 5726.59 (repealed), 5726.98, 5747.67 (repealed), 5747.98, 5751.55 (repealed), and 5751.98, Section 757.140
No provision.		Increases the amount of film and Broadway theater production tax credits that DEV may award from \$50 million to \$75 million per fiscal year.		No provision.	No provision.
No provision.		Repeals the film and theater capital improvement tax credit, which currently has a \$25 million per fiscal year maximum with an option to transfer allowed amounts for award as film and theater production tax credits.		Same as the House, but allows film and theater capital improvement tax credits awarded prior to the bill's effective date to be claimed in the same manner as under current law.	Same as the Senate.
No provision.		No provision.		Allows companies that "present" a Broadway theatrical production to qualify for the state's film and theater production tax credit. (Currently, the credit is only allowed for "production" companies.)	Replaces the Senate provision with one that makes the presenting expenses of a Broadway theatrical production ineligible for the tax credit, but still authorizes companies that present a Broadway theatrical production to qualify for the credit on the basis of their production expenses.
No provision.		No provision.		Allows an investment intent letter to be used as documentation that shows an applicant for the film and theater production tax credit has secured funding equal to at least 50% of its total production budget.	Same as the Senate.

Department of Taxation			Main Operating Appropriations Bill H.B. 96
Executive	As Passed By House	As Passed By Senate	As Enacted
No provision.	No provision.  Fiscal effect: Likely revenue neutral.	[***VETOED: Prohibits the award of the film and theater production tax credit after FY 2027 unless specifically authorized by an act of the General Assembly. ***]  Fiscal effect: The repeal of the film and theater capital improvement tax credit will likely increase GRF tax revenue by \$25 million, plausibly beginning in FY 2027. The Senate provision also plausibly increases state tax revenues by up to \$50 million per year after the film and theater production tax credit award authorization sunsets at the end of FY 2027. [The partial veto removes any increase in future tax revenues due to the sunset of the production credit.]	Same as the Senate.  Fiscal effect: Same as the Senate.

Department of Taxation			Main Operating Appropriations Bill H.B. 96	
Executive	As Passed By House		As Passed By Senate	As Enacted
TAXCD86 <b>**PARTIALLY VETOED**</b> Education tax credits	<b>R.C.            5747.08, 5747.72, 5747.75 (repealed), 5747.98; Section 820.80</b>			<b>R.C.            5747.08, 5747.72, 5747.75 (repealed), 5747.98; Section 820.80</b>
No provision.	Increases the home school expense tax credit by changing the maximum amount of educational expenses the credit can cover, from \$250 per return to \$250 per qualifying student. Disallows the credit from being claimed on the basis of expenses paid from an educational savings account (ESA).		No provision.	Same as the House.
No provision.	[***VETOED: Repeals a personal income tax credit for tuition paid to a nonchartered nonpublic school, beginning in January 1, 2026 (the bill creates educational savings accounts for students attending a nonchartered nonpublic school; see EDUCD118).***]  <b>Fiscal effect: Modifying the home school expense credit may decrease revenue by about \$1.2 million each year. Repealing the tax credit for tuition paid to a nonchartered, nonpublic school may increase revenue by about \$0.5 million beginning in FY 2027. [The partial veto eliminates any increase in revenue due to the repeal of the tuition tax credit.]</b>		No provision.	Same as the House.
				<b>Fiscal effect: Same as the House.</b>

Executive	As Passed By House	As Passed By Senate	As Enacted
TAXCD112 <b>**VETOED**</b> Income tax refund garnishment for private judgment debts			
		R.C. 5747.124	R.C. 5747.124
No provision.	No provision.	***VETOED: Requires TAX to apply income tax refunds to debts arising from civil lawsuits if the person owed files an order of garnishment of property, other than personal earnings with TAX. Excludes government entities from the definition of "judgment creditor" and clarifies the priority of debts to the government over debts to private judgment creditors.***]	Same as the Senate.
No provision.	No provision.	***VETOED: Requires TAX to charge a fee of \$15 to each creditor seeking application of a person's tax refund to the debt they owe.***]  Fiscal effect: Fees imposed on the creditor may be sufficient to pay for any increase in TAX's administrative costs associated with the requirements.	Same as the Senate.  Fiscal effect: Same as the Senate.

Sales and Use Taxes

Executive	As Passed By House	As Passed By Senate	As Enacted
-----------	--------------------	---------------------	------------

TAXCD117 <b>**VETOED**</b> Sales and use tax: data center exemption		<b>R.C. 122.175</b>	<b>R.C. 122.175</b>
No provision.	No provision.	[***VETOED: Disallows, beginning October 1, 2025, the Tax Credit Authority from entering into an agreement to award a sales and use tax exemption to a computer data center for sales of certain tangible personal property used in the center.***]  <b>Fiscal effect: Potential increase in GRF tax revenue of up to \$20 million in FY 2027; however, the actual increase may be lower if additional exemptions are approved before the October 1, 2025, as companies may accelerate applications to qualify under current law.</b>	Same as the Senate.  <b>Fiscal effect: Same as the Senate.</b>

TAXCD114 <b>**PARTIALLY VETOED**</b> Sales tax exemptions		<b>R.C. 5739.01, 5739.011, 5739.02, 5739.03; and Section 801.260, 801.270</b>	<b>R.C. 5739.01, 5739.011, 5739.02, 5739.03; and Section 801.260, 801.270</b>
No provision.	No provision.	[***VETOED: (1) Repeals, beginning January 1, 2026, the sales and use tax exemption for sales of newspapers.***]	Same as the Senate.
No provision.	No provision.	(2) Repeals, beginning January 1, 2026, the sales and use tax exemption for rental payments for motor vehicles provided to the owner or lessee of a motor vehicle that is being repaired or serviced, where the payments are reimbursed by the service provider.	Same as the Senate.

Executive	As Passed By House	As Passed By Senate	As Enacted
No provision.	No provision.	***VETOED: (3) Repeals, beginning January 1, 2026, the sales and use tax exemption for the transfer of all copyrighted motion picture films, including those transferred for use solely for advertising.***]	Same as the Senate.
No provision.	No provision.	(4) Repeals, beginning January 1, 2026, the sales and use tax exemption for the following: (1) Sales of refrigerated food vending machines. (2) Sales of advertising material or catalogs that price and describe property offered for retail sale. (3) Purchases by direct marketing vendors of items that are used in printing advertising material and equipment primarily used to accept orders.	Same as the Senate.
No provision.	No provision.	***VETOED: (5) Repeals, beginning January 1, 2026, the sales and use tax exemption for sales of machinery, equipment, and material used in the production for sale of printed material.***]	Same as the Senate.
No provision.	No provision.	(6) Eliminates, beginning January 1, 2026, a sales tax exemption for sales of digital audio on juke boxes and similar devices in commercial establishments.	No provision.
No provision.	No provision.	(7) Repeals, beginning January 1, 2026, a sales and use tax exemption for the sales of telecommunications services that are used directly and primarily to perform the functions of a qualified call center.	Same as the Senate.

Executive	As Passed By House	As Passed By Senate	As Enacted
No provision.	No provision.	(8) Repeals, beginning January 1, 2026, the sales and use tax exemption for tangible personal property used in acquiring, formatting, editing, storing, and disseminating data or information by electronic publishing.	Same as the Senate.
No provision.	No provision.	(9) Repeals, beginning January 1, 2026, the 25% refund of sales and use taxes provided to providers of electronic information services.  <b>Fiscal effect: Potential increase in GRF revenue by roughly \$100 million in FY 2026 and \$210 million in FY 2027. [The partial veto will reduce this effect by about \$15 million in FY 2026 and \$34 million in FY 2027.]</b>	Same as the Senate.  <b>Fiscal effect: Same as the Senate.</b>
<b>Other Taxation Provisions</b>			
<b>TAXCD87    **PARTIALLY VETOED** Transformational mixed use development tax credits</b>			
	<b>R.C.        122.09</b>	<b>R.C.        122.09</b>	<b>R.C.        122.09, 307.696 and 5709.081</b>
No provision.	Removes the June 30, 2025 sunset date for the transformational mixed use development (TMUD) tax credit program, and continues to allow the award of up to \$100 million in credits per fiscal year in FY 2026 and years thereafter.	Replaces the House version with one that increases the annual cap for TMUD tax credit awards from \$100 million to \$150 million, beginning in FY 2026. Prohibits the award of the credit after FY 2027 unless specifically authorized by an act of the General Assembly.	Same as the Senate, but increases the annual cap for TMUD tax credit awards from \$100 million to \$125 million per year, beginning in FY 2026.
No provision.	No provision.	Transfers responsibility for reviewing and approving TMUD applications from the Ohio Tax Credit Authority to DEV.	Same as the Senate.

Department of Taxation			Main Operating Appropriations Bill H.B. 96
Executive	As Passed By House	As Passed By Senate	As Enacted
No provision.	No provision.	Allows the amount of previously awarded TMUD tax credits subsequently rescinded to be available for award again in the fiscal year following rescission without counting against the prescribed annual dollar limit of approved tax credits.	Same as the Senate.
No provision.	No provision.	Increases the reserved amount of credits for TMUD projects located more than 10 miles from a major city from \$20 million, as under current law, to \$50 million plus one-third of any tax credits previously awarded but rescinded in the prior fiscal year.	Same as the Senate, but decreases the maximum limit to \$40 million of tax credits plus one-third of the amount of any credits for which preliminary approval was rescinded in the preceding fiscal year.
No provision.	No provision.	Increases the maximum amount of credits for TMUD projects within 10 miles of a major city each fiscal year from \$80 million, as under current law, to \$100 million plus two-thirds of any tax credits previously awarded but rescinded in the prior fiscal year and any amount reserved but not awarded for projects located more than ten miles from a major city.	Same as the Senate, but decreases the maximum limit to \$85 million of new tax credits plus two-thirds of the amount of any credits for which preliminary approval was rescinded in the preceding fiscal year.
No provision.	No provision.	Reduces the maximum amount of tax credit that can be awarded for a single project from \$40 million to \$20 million.	Same as the Senate.
No provision.	No provision.	Expands costs eligible to be considered when determining credit amounts to include due diligence costs and construction hard and soft costs paid in connection with the project, and architectural and engineering fees and due diligence costs incurred before the project is certified by DEV.	Same as the Senate.

Executive	As Passed By House	As Passed By Senate	As Enacted
No provision.	No provision.	Eliminates the option for a portion of a project completed in phases to be considered transformational mixed use project so long as all phases together meet the definitional requirements.	Same as the Senate.
No provision.	No provision.	Replaces the current considerations for ranking applications which look to return on investment, considered according to projected tax collections against tax credits, economic impact, impact on physical features, and project timelines. The modified ranking system utilizes a point scale based on physical scope of projects, distribution of uses across projects, government approvals, local support, committed financing, lease or purchase commitments from end users, walkability, retail and restaurant sales to be generated, payroll to be generated, and taxes to be generated.	Same as the Senate.
No provision.	No provision.	Requires the economic analysis completed for application ranking and credit calculation to exclude previously completed and future phases of a development and exclude consideration of any impact on the surrounding area.	Same as the Senate.
No provision.	No provision.	Allows persons with contracts to purchase project sites conditioned on the provisional award of a TMUD tax credit to apply for the award as if they owned the property.	Same as the Senate.

Executive	As Passed By House	As Passed By Senate	As Enacted
No provision.	No provision.	Changes the mix and number of uses required in the definition of "transformational mixed use development" from some combination of retail, office, residential, recreation, structured parking and other similar uses to at least two uses from office, residential, hotel and hospitality, recreation, and retail, which may include restaurants.	Same as the Senate.
No provision.	No provision.	Disqualifies a party from being considered to have contributed capital to a TMUD project without receiving anything in return.	Same as the Senate.
No provision.	No provision.	Increases projected payroll, which may be used as an alternative to a building size requirement for projects seeking TMUD credits within 10 miles of major cities, from \$4 million to \$5 million.	Same as the Senate.

Executive	As Passed By House	As Passed By Senate	As Enacted
No provision.	No provision.	Makes several changes to required application materials for TMUD certification by: (1) Modifying the plans and drawings expected in a TMUD certification application; (2) Requiring proposed project budgets to include an estimate of hard costs and to be organized by line item; (3) Requiring viable financial plans showing at least 51% committed funding and a strategy for obtaining any remaining funding as a new application requirement; (4) Requiring projected economic impact assessments to project the "direct" economic impact and be prepared by an economic impact consultant with experience performing economic impact studies in Ohio and reviewed by an independent third party reviewer retained by DEV; and (5) Adding a standard to evaluate currently required evidence that a project will not be completed without the award of tax credits. Specifically, establishing that if any portion of the applicant's project has already closed on construction financing or commenced construction, excluding brownfield remediation and demolition, the applicant cannot demonstrate that the project will not be completed and is ineligible for a credit.	Same as the Senate.

Executive	As Passed By House	As Passed By Senate	As Enacted
No provision.	No provision.	Prohibits a TMUD tax credit from being awarded in an amount greater than that applied for as a result of certification of actual development costs. Under continuing law, a credit amount may be reduced after cost certification.	Same as the Senate.
No provision.	No provision.	Reduces the number of credit calculation methods to one, which results in a credit for property owners that is the lesser of the amount preliminarily approved or 10% of actual eligible expenditures.	Same as the Senate.
No provision.	No provision.	Changes the credit amount calculation method by excluding any consideration or calculation of the project's impact beyond the project site.	Same as the Senate.
No provision.	No provision.	Eliminates the ability of an insurance company that contributes capital to a project to apply for a transformational mixed use development (TMUD) tax credit. As a result, only the property owner may apply. (Current law sets the credit amount for insurance companies that contribute capital to 10% of the capital contributions.)	Same as the Senate.

No provision.	No provision.	Makes several changes to the law regarding the initial issuance, sale, or transfer of TMUD credits: (1) Eliminates a requirement that credits be sold to raise capital for a project, allowing them to be sold for any purpose; (2) Allows credits to be sold by insurance companies that invest in a TMUD, as opposed to current law which only allows TMUD property owners to sell credits; (3) Allows credits to be sold more than once; [***VETOED: (4) Eliminates a requirement that the appropriate state agency be notified when the right to claim credits is transferred or sold***]; (5) Expands, for credits approved after the effective date, the taxes TMUD tax credits may be claimed against to include the financial institutions tax and the income tax and eliminates a requirement that only insurance companies may claim TMUD tax credits. Credits approved before that date can still only be claimed against taxes on foreign and domestic insurance companies; (6) Allows applications for certification as a transformational mixed use development project to identify financial institutions and other persons, apart from property owners and insurance companies, that should be awarded tax credit certificates and allows a subsequent direct award to those persons; (7) Generally gives tax credit certificate holders an additional year within which to begin claiming the credits; and (8) Requires DEV to certify information about issued TMUD tax credit certificates to the Tax Commissioner, currently information is certified only to INS.	Same as the Senate.
---------------	---------------	----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	---------------------

Department of Taxation			Main Operating Appropriations Bill H.B. 96
Executive	As Passed By House	As Passed By Senate	As Enacted
No provision.	No provision.	Excludes projects located in a municipal corporation with a population of between 15,000 and 20,000 and that contains or is located within 2,000 feet of a NASA research facility and an airport with at least two runways that are each at least 9,000 feet from eligibility for the transformational mixed use development tax credit.	No provision.
No provision.	No provision.	Excludes expenditures made before certification as a TMUD credit eligible project from being considered eligible expenditures upon which a tax credit may be calculated.	Same as the Senate.
No provision.	No provision.	Excludes any economic impact existing before certification of a project as TMUD tax credit eligible from inclusion in the required projection of increased economic impact.	Same as the Senate.
No provision.	No provision.	No provision.	Excludes projects located in transformational major sports facility mixed-use project districts, which the bill creates, from eligibility for the transformational mixed use development tax credit. (See OBMCD51 for provisions related to stadium projects.)
No provision.	No provision.	No provision.	Includes new community authorities in the definition of "corporation" for purposes of the continuing law allowing a contract between a county and a corporation for the corporation to build and operate a sports facility funded by sales tax backed bonds.
No provision.	No provision.	No provision.	Provides that a new community authority is a political subdivision for purposes of a property tax exemption available for certain political-subdivision-owned sports facilities.

Executive	As Passed By House	As Passed By Senate	As Enacted
	Fiscal effect: The provision reduces domestic and foreign insurance tax revenues up to \$100 million per year, depending on the amount of TMUD tax credits awarded after FY 2025. The credit is nonrefundable and transferable. The Ohio Tax Credit Authority (TCA) only issues a tax credit certificate after completion of a certified TMUD project. Construction must begin within 12 months of the date a project is certified by the TCA. Previously, the TCA approved the \$100 million in tax credits in the middle of a fiscal year, and the construction timeline for most mixed-use development projects was generally more than one year. If these patterns continue for prospective projects, it is plausible that the associated state tax revenue losses would not begin until FY 2028.	Fiscal effect: The provision reduces future domestic and foreign insurance tax revenues up to \$300 million total, depending on the amount of TMUD tax credits awarded in FY 2026 and FY 2027. It is plausible that the associated state tax revenue losses would not begin until FY 2028.	Fiscal effect: The provision reduces future domestic and foreign insurance tax revenues up to \$250 million total, depending on the amount of TMUD tax credits awarded in FY 2026 and FY 2027. It is plausible that the associated state tax revenue losses would not begin until FY 2028.
<b>TAXCD51</b> <b>**PARTIALLY VETOED**</b> Increase historic building rehabilitation tax credit cap			
<b>R.C.        149.311</b>	<b>R.C.        149.311</b>	<b>R.C.        149.311</b>	<b>R.C.        149.311</b>
Permanently increases the annual cap on the Ohio historic building preservation tax credit from \$60 million to \$120 million per fiscal year.	Same as the Executive, but increases annual cap to \$90 million.	No provision.	Same as the House, but increases annual cap to \$75 million [***VETOED: for fiscal years 2026 and 2027.***]
No provision.	No provision.	[***VETOED: Prohibits the award of the credit after FY 2027 unless specifically authorized by an act of the General Assembly.***]	Same as the Senate.

Executive		As Passed By House		As Passed By Senate		As Enacted	
Fiscal effect: Additional state revenue losses depend on the amount of historic building preservation tax credits awarded. Previously, the cap was temporarily increased by the same amount for FY 2023 and FY 2024.		Fiscal effect: Same as the Executive except total annual tax loss is limited to \$90 million.		Fiscal effect: Plausibly beginning in FY 2029, increases state tax revenues by up to \$60 million per year after the credit award authorization sunsets at the end of FY 2027.		Fiscal effect: Same as the Executive, but total annual tax loss limited to \$75 million in FY 2026 and FY 2027 and plausibly increases state tax revenues by up to \$75 million per year after the credit award authorization sunsets at the end of FY 2027. [The partial veto removes any increase in future tax revenues due to the sunset.]	
TAXCD20	**PARTIALLY VETOED** Adult use marijuana excise tax: rate and distribution						
R.C.	3780.02, 3780.03, 3780.10, 3780.18 (repealed), 3780.19 (repealed), 3780.22, 3780.23, 3780.25, 3780.26, 3780.30, Section 801.60	R.C.	3780.02, 3780.03, 3780.10, 3780.18 (repealed), 3780.19 (repealed), 3780.22, 3780.23 (repealed), 3780.25, 3780.26, 3780.30, Section 801.60	R.C.	3780.02, 3780.03, 3780.10, 3780.18 (repealed), 3780.19 (repealed), 3780.22, 3780.23 (repealed), 3780.25, 3780.26, 3780.30, Sections 387.20, 509.10, and 801.60	R.C.	3780.02, 3780.03, 3780.10, 3780.18 (repealed), 3780.19 (repealed), 3780.22, 3780.23 (repealed), 3780.25, 3780.26, 3780.30, Sections 387.20, 509.10, and 801.60
Increases the rate of the excise tax on adult use marijuana, beginning on July 1, 2025, from 10% to 20%.		No provision.		No provision.		No provision.	
Imposes a 20% excise tax on the illegal sale of marijuana by an unlicensed seller.		Same as the Executive, but lowers the rate to 10%.		Same as the House.		Same as the House.	

Executive	As Passed By House	As Passed By Senate	As Enacted
Repeals current law’s tax revenue distributions (36% to the state Cannabis Social Equity and Jobs Fund, 36% to the Host Community Cannabis Fund, 25% to the state Substance Abuse and Addiction Fund, and 3% to COM and TAX for administration purposes) and reallocates revenue from the tax to substance abuse prevention, treatment, and recovery programs, the 9-8-8 suicide prevention and mental health crisis hotline, county jail grant programs, training of peace officers and troopers, construction and renovation of such training facilities, local drug task forces, safe driver programs, Ohio investigative unit operations, Ohio poison control programs and laboratory testing, and temporarily to the AGO for administering requests for expungements. Limits some allocations for these purposes and directs any remaining receipts to the GRF.	Same as the Executive on repealing current law’s tax revenue distributions, but reallocates revenues from the tax all to the GRF except distributing 20% of tax revenue, for five years, to the Host Community Cannabis Fund to be distributed to municipalities and townships that have at least one adult-use dispensary or a location for which a provisional dispensary license is issued before July 1, 2025.	Same as the House.	Same as the House, but requires 36% of all receipts from the adult-use marijuana excise tax to be permanently distributed to municipalities and townships that host adult-use dispensaries, while the remaining 64% be credited to the GRF.
Repeals the authority of a municipal corporation or township to prohibit or limit the number of adult use cannabis cultivators, processors, or dispensaries within the municipal corporation or township's territory.	Same as the Executive.	No provision.	No provision.
No provision.	No provision.	Requires Fund 7106 ALI 110659, Host Community Cannabis Payments, to be used to make payments to municipal corporations and townships under (E) (1) of R.C. 3780.22.	No provision.

Executive	As Passed By House	As Passed By Senate	As Enacted
***VETOED: Exempts a vendor with no sales of adult use marijuana for a reporting period from the requirement to file an adult use marijuana excise tax return. Requires the adult use marijuana excise tax be considered a sales and use tax for all purposes of the Revised Code.***]	Same as the Executive.	Same as the Executive.	Same as the Executive.
Fiscal effect: The Executive estimates an increase of \$86.8 million in FY 2026 and \$175.7 million in FY 2027 in adult use marijuana tax revenue.	Fiscal effect: Approximately \$95.6 million in FY 2026 and \$156.2 million in FY 2027 of adult use marijuana tax would be allocated to the GRF while the Host Community Cannabis Fund would receive about \$23.9 million in FY 2026 and \$39.1 million in FY 2027.	Fiscal effect: Same revenue distribution as the House, but also includes an appropriation for FY 2026 for Host Community Cannabis Payments	Fiscal effect: Approximately \$48.9 million in FY 2026 and \$87.0 million in FY 2027 of adult use marijuana tax would be allocated to the GRF while the Host Community Cannabis Fund would receive about \$27.5 million in FY 2026 and \$49.0 million in FY 2027.
TAXCD94    **VETOED** Lodging tax: Ashtabula County convention facility			
No provision.	No provision.	R.C.            5739.09 ***VETOED: Requires Ashtabula County to repeal a 2% special lodging tax used to fund the costs of a convention center.***]  Fiscal effect: Ashtabula County lodging tax collections will likely decline by approximately \$600,000 per fiscal year.	R.C.            5739.09 Same as the Senate.  Fiscal effect: Same as the Senate.

Property Taxes and Transfer Fees

Executive	As Passed By House	As Passed By Senate	As Enacted
-----------	--------------------	---------------------	------------

TAXCD104   **\*\*VETOED\*\***   Property tax levies

R.C.	133.18, 306.32, 306.322, 319.301-319.302, 345.01, 345.03-345.04, 505.37, 505.48-505.481, 511.28, 511.34, 513.18, 523.06, 755.181, 1545.041, 1545.21, 1711.3, 3311.5, 3316.041, 3316.06, 3318.01, 3318.06-3318.063, 3318.361, 3318.45, 3358.11, 3381.03, 3505.06, 4582.024, 4582.26, 5705.01, 5705.03, 5705.17, 5705.194, 5705.199, 5705.21, 5705.2111, 5705.2114, 5705.212-5705.213, 5705.215, 5705.217-5705.219, 5705.221, 5705.233, 5705.25-5705.251, 5705.261, 5705.412, 5705.55, 5709.92, 5748.01-5748.02, 5748.03, 5748.08, 5748.09, Section 801.300, 801.310 Repealed: R.C. 5705.192, 5705.195-5705.197	R.C.	133.18, 306.32, 306.322, 319.301-319.302, 345.01, 345.03-345.04, 505.37, 505.48-505.481, 511.28, 511.34, 513.18, 523.06, 755.181, 1545.041, 1545.21, 1711.30, 3311.50, 3316.041, 3316.06, 3318.01, 3318.06-3318.063, 3318.361, 3318.45, 3358.11, 3381.03, 3505.06, 4582.024, 4582.26, 5705.01, 5705.03, 5705.17, 5705.194, 5705.199, 5705.21, 5705.2111, 5705.2114, 5705.212-5705.213, 5705.215, 5705.217-5705.219, 5705.221, 5705.233, 5705.25-5705.251, 5705.261, 5705.412, 5705.55, 5709.92, 5748.01-5748.02, 5748.03, 5748.08, 5748.09, Section 801.300, 801.310 Repealed: R.C. 5705.192, 5705.195-5705.197
------	---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	------	-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

No provision.	No provision.	***VETOED: Eliminates the authority of political subdivisions to levy replacement property tax levies, beginning with elections held on or after January 1, 2026.***]	Same as the Senate.
No provision.	No provision.	***VETOED: Eliminates the authority of a school district to levy a fixed-sum emergency levy, a substitute emergency levy, and a combined school district income tax and fixed-sum property tax levy.***]	Same as the Senate.

Executive	As Passed By House	As Passed By Senate	As Enacted
No provision.	No provision.	[***VETOED: Prohibits a school district from submitting any current expense levy to voters if it has a general fund carry-over balance of more than 100% of general fund expenditures in the preceding fiscal year. Modifies the election notices and ballot language for a school district current expense levy to include the percentage and amount of any such general fund carry-over balance. Applies beginning with elections held on or after January 1, 2026.***]	[***VETOED: Same as the Senate, but excludes renewal levies from the prohibition on a school district with a carry-over balance exceeding 100% from submitting any current expense levies to voters. Allows a district to exclude funds to be used within the next three years on permanent improvements from the carry-over balance calculation.***]
No provision.	No provision.	[***VETOED: Disallows, beginning for elections held on or after January 1, 2026, a school district or other education-related taxing authority to submit to electors the question of whether to renew and increase an existing levy.***]	Same as the Senate.
No provision.	No provision.	[***VETOED: Changes, beginning with elections held on or after January 1, 2026, the term employed in property tax ballot language and election notices to describe the true value of property from "the county auditor's appraised value" to "market value."***]  <b>Fiscal effect: Limits the levy options school districts and other political subdivisions may use to raise property tax revenue to fund their operations.</b>	[***VETOED: Same as the Senate, but changes the term to "the county auditor's market value."***]  <b>Fiscal effect: Same as the Senate, but may allow more property tax collections for school districts that are proposing renewal levies or use carry-over balances on permanent improvements.</b>

Executive	As Passed By House	As Passed By Senate	As Enacted
-----------	--------------------	---------------------	------------

TAXCD107   **\*\*VETOED\*\*** 20-mill floor property tax limit

No provision.	No provision.	<b>R.C.           319.301, Section 801.280</b> [***VETOED: Requires that emergency and substitute tax levies be included in the calculation of a school district's 20-mill floor or a joint vocational school district's 2-mill floor for property tax purposes. Applies the millage floor changes to tax years beginning on and after the bill's 90-day effective date.***]	<b>R.C.           319.301, Section 801.280</b> [***VETOED: Same as the Senate, but also includes incremental growth levies, conversion levies, and the property tax portion of combined income tax and property tax levies in the 20-mill floor calculation.***]
		No provision.	[***VETOED: Clarifies that, when a school district on the 20-mill floor levies additional current expense millage or additional millage is otherwise added to the floor, then, for the first tax year it is levied or added, the tax reduction factor must be computed as though the new millage is added to the millage floor.***]

Executive

As Passed By House

As Passed By Senate

As Enacted

		Fiscal effect: Lowers the number of school districts on the 20-mill floor and potentially lowers the number of joint vocational school districts on the 2-mill floor. These floor districts’ property tax revenue growth rates as a result of increases in property values will be reduced as their current expense levies will be subject to H.B. 920 tax reduction factors. These districts’ property tax collections may be reduced by tens of millions to over a hundred million dollars annually. The state’s GRF expenditures for related property tax reimbursement payments may be reduced by millions to over ten million of dollars annually.	Fiscal effect: Same as the Senate.
--	--	---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	------------------------------------

TAXCD91	**PARTIALLY VETOED** School district property tax reductions and school funding; 20-mill minimum levy requirement		
	R.C. 323.131, 3317.01, 4503.06, 5705.27, 5705.31, 5705.316, Section 757.110	R.C. 323.131, 3317.01, 4503.06, 5705.31, 5705.316, Section 757.110	R.C. 323.131, 3317.01, 4503.06, 5705.27, 5705.31, 5705.316, Section 757.110
No provision.	Removes the county prosecutor from the three-member county budget commission and makes the president of the board of county commissioner as a member instead.	No provision.	Replaces the House provision with one that allows the county prosecutor to recuse the county prosecutor from the three-member county budget commission, to be replaced by a county commissioner.

Executive	As Passed By House	As Passed By Senate	As Enacted
No provision.	[***VETOED: Requires each city, local, and exempted village school district to submit the certificate of available revenue required under R.C. 5705.36 to the county auditor by July 15 of each year. Requires each county budget commission to meet by August 15 of each year to determine whether a district’s general operating budget carryover balance from the previous fiscal year exceeds 30% of total expenditures made in that fiscal year.***]	[***VETOED: Same as the House, but increases the carryover balance threshold to 50% and allows a district to not count its permanent improvement expenses towards the threshold.***]	[***VETOED: Same as the Senate, but lowers the carryover balance threshold to 40% and requires school districts to annually certify to the county auditor the amounts spent and remaining of their carry-over balance that is designated for permanent improvements.***]
No provision.	[***VETOED: If the district's carryover balance does exceed the 30% threshold, requires the budget commission to reduce the property taxes levied by the district for current expenses in the following tax year by the amount of the excess. Requires an applicable property tax bill to include a notice stating that the school district property tax reduction is for the current year only and due to the district’s excess carryover balance.***]	[***VETOED: Same as the House, but increases the carryover balance threshold to 50% and requires TAX to treat such property tax reductions as a reduction in the authorized rate.***]	[***VETOED: Same as the Senate, but lowers the carryover balance threshold to 40% and reduces, in tiers, the amount by which tax collections are reduced for districts with a carry-over balance of less than \$10 million.***]
No provision.	[***VETOED: Provides a special timeline for making fiscal year 2025 reviews and tax year 2025 rate adjustments by requiring the budget commission to meet by October 31, 2025.***]	Same as the House.	Same as the House.
No provision.	[***VETOED: Exempts a school district whose levies have been reduced by the county budget commission from the requirement that it levy at least 20 mills to receive state foundation aid.***]	Same as the House.	Same as the House.

Executive	As Passed By House	As Passed By Senate	As Enacted
No provision.	<div>***VETOED: Exempts an island school district or a joint state school district from the carryover balance review and related property tax reductions.***</div> <div>Fiscal effect: May reduce tax collections for school districts by up to several billion dollars over a multi-year period, depending on the value of excess carryover balances. [The partial veto removes any fiscal effect for this provision.]</div>	<div>Same as the House.</div> <div>Fiscal effect: Same as the House, but would reduce the tax revenue loss.</div>	<div>***VETOED: Same as the House, but additionally exempts districts with a per pupil spending that is less than 80% of the state average and a carry-over balance below a 50% threshold.***</div> <div>Fiscal effect: Same as the House, but reduces the tax revenue loss, particularly for school districts with less than \$10 million in carry-over balances net of planned permanent improvement expenses. [The partial veto removes any fiscal effect for this provision.]</div>

Department of Taxation			Main Operating Appropriations Bill H.B. 96
Executive	As Passed By House	As Passed By Senate	As Enacted
TAXCD110 <b>**PARTIALLY VETOED**</b> Property taxes: County budget commission authority and procedure			
		R.C. 5705.13, 5705.131-5705.132, 5705.222, 5705.27, 5705.29, 5705.31, 5705.314, 5705.32-5705.321, 5705.35-5705.36, 5705.40, and 5747.51	R.C. 5705.13, 5705.01, 5705.131-5705.132, 5705.222, 5705.27, 5705.28, 5705.29, 5705.31, 5705.314, 5705.32-5705.321, 5705.35-5705.37, 5705.391, 5705.40, 5747.51, 5705.60, and 3317.01
No provision.	No provision.	<p>***VETOED: Allows county budget commissions (CBCs) to reduce millage on any voter-approved tax levy aside from a debt levy if the commission finds it reasonably necessary or prudent to avoid unnecessary, excessive, or unneeded property tax collections.***]</p>	<p>***VETOED: Same as the Senate, but additionally***] allows CBCs to reduce millage by request of the taxing authority and limits mandatory approval for debt levies to those that remain necessary to pay unsatisfied debt.</p>
No provision.	No provision.	<p>***VETOED: If the tax is levied by a body with a majority of members who are elected local officials, any such reduction is subject to two limitations: (1) CBCs may not reduce a levy such that it would collect less revenue than in the preceding year unless funds are available from reserve balance accounts, nonexpendable trust funds, or carryover amounts to offset a reduction below that level, but the budget commission must consider reserve balance accounts, nonexpendable trust funds, and carryover amounts when considering a reduction. (2) CBCs may not reduce school district levies such that the school district would collect below 20 mills in revenue, except as required to comply with the provision (see TAXCD91) limiting accrual of general fund carry-overs.***]</p>	Same as the Senate.
Legislative Budget Office		LSC   102	Office of Research and Drafting

Executive	As Passed By House	As Passed By Senate	As Enacted
No provision.	No provision.	Removes prohibitions on CBCs considering the status of reserve balance accounts or other certain unexpended funds when determining whether to reduce a political subdivision's taxing authority.	Same as the Senate.
No provision.	No provision.	Requires school districts to obtain approval from the county budget commission before adjusting inside millage in a manner that increases tax rates.	Same as the Senate.
No provision.	No provision.	Requires CBCs to offer, during at least one public meeting annually, testimony describing the concept and function of inside millage, how it is allocated to various jurisdictions in the county, and the fiscal impact of inside millage.	Same as the Senate.
No provision.	No provision.	Requires political subdivisions to disclose all funds in their control the inclusion of which is not already required by law for annual tax budgets.	Same as the Senate.
No provision.	No provision.	No provision.	Requires all public bodies that levy taxes and that do not submit information to a different body for inclusion in its tax budget to submit tax budgets on their own behalf.
No provision.	No provision.	No provision.	Requires health districts that don't file revenue and expense information for inclusion in another taxing authority's tax budget to file their own.

Executive	As Passed By House	As Passed By Senate	As Enacted
No provision.	No provision.	No provision.	Requires all taxing authorities that levy property taxes to submit a tax budget that includes an estimate of expenses through the end of the current fiscal year and, when relevant, a stated intent to collect all or some of the projected increased revenue from property inflation or the 20-mill floor.
No provision.	No provision.	No provision.	Places the burden of proof on a taxing authority to show the need for additional revenue when challenging any levy reductions made by the CBC before the Board of Tax Appeals (BTA).
No provision.	No provision.	No provision.	[***VETOED: Transfers the responsibility of annually adjusting the rate of fixed-sum levies from county auditors to the Tax Commissioner and requires auditors to apply the adjusted rates.***]
No provision.	No provision.	No provision.	Requires CBCs to reduce levy rates when a taxing authority forgoes increased revenues due to property inflation [***VETOED: and prevents school districts from losing state funding for forgoing revenue.***]
No provision.	No provision.	No provision.	Allows school districts to submit projections of revenue and expenses with their tax budgets.
No provision.	No provision.	No provision.	Requires CBCs to consider a school district's submitted projections of revenues and expenditures when reviewing the district's tax budget.

Department of Taxation			Main Operating Appropriations Bill H.B. 96
Executive	As Passed By House	As Passed By Senate	As Enacted
		Fiscal effect: Provides county budget commissions greater discretion in reducing political subdivisions’ property tax collections when the commission finds it prudent to avoid certain property tax collections. [The partial veto removes this discretion.]	Fiscal effect: Same as the Senate.

Executive	As Passed By House	As Passed By Senate	As Enacted
DYSCD6 <b>**VETOED**</b> Juveniles committed to DRC			
	R.C.        2949.12		R.C.        2949.12
No provision.	[***VETOED: Requires, for convictions occurring on or after the provision's effective date, a convicted felon who is under 18 to be held in an institution operated by DYS until the felon turns 18 or would otherwise be released from imprisonment, or if the DYS director determines that DYS lacks the capacity to house the felon.***]	No provision.	Same as the House.
No provision.	[***VETOED: Requires a convicted felon under 18 to be committed to DRC in the same manner as a felon over 18 if the felon is determined by DYS to be a danger to self or others.***]  Fiscal effect: Potential increase in costs for DYS if a juvenile, under the age of 18, serves a portion of their incarceration at a DYS facility instead of a state prison. The FY 2024 per diems for DYS and DRC were approximately \$610 and \$106, respectively.	No provision.	Same as the House.  Fiscal effect: Same as the House.

Local Government Provisions			Main Operating Appropriations Bill H.B. 96		
Executive	As Passed By House		As Passed By Senate		As Enacted
LOCCD18	**PARTIALLY VETOED** Local fiscal emergency receivership				
	R.C.	118.29, 2743.03	R.C.	118.29, 2743.03	R.C. 118.29, 2743.03
No provision.		Establishes a process for the creation of a receivership for counties, townships, and municipal corporations in fiscal emergency.		Same as the House.	Same as the House.
No provision.		Grants the court of claims jurisdiction to appoint a receiver for counties, townships, and municipal corporations in fiscal emergency.		Same as the House.	Same as the House.
No provision.		[***VETOED: Specifies that if, in the judgement of the receiver, the criteria required to file for bankruptcy under the Federal Bankruptcy Act are satisfied, and no reasonable alternative exists to remedy the fiscal emergency within three years, the receiver can submit a written recommendation to file bankruptcy and initiate bankruptcy proceedings 60 days thereafter.***]		Same as the House.	Same as the House.
	Fiscal effect: Potential increase in state costs if a municipal corporation, county, or township, make a referral to the AGO for the creation of a receivership over those entities in fiscal emergency.		Fiscal effect: Same as the House.		Fiscal effect: Same as the House.

Executive	As Passed By House	As Passed By Senate	As Enacted
LOCCD3 <b>**VETOED**</b> Eminent domain and recreational trails			
	<b>R.C.        163.01</b>	<b>R.C.        163.01</b>	<b>R.C.        163.01</b>
No provision.	[***VETOED: Establishes that the taking of property for recreational trails does not satisfy the public use requirement of Ohio's eminent domain law.***]	Replaces the House provision with one that prohibits the use of eminent domain for parkways or recreational trails if the property sought to be taken was the subject of a previous taking action which was dismissed, on or after January 1, 2024, because the agency in that action lacked authority jurisdiction or necessity in law for the proposed taking and no right of appeal remains to the agency from the original action.	[***VETOED: Same as the House, but also provides two exceptions: (1) a regional transit authority using eminent domain to acquire right-of-way, within 150 feet of and parallel to a public road, for a transit facility; and (2) a public or private agency taking property for the construction of a sidewalk within 150 feet of, and parallel to, a public road.***]