

Executive		As Passed By House		As Passed By Senate		As Enacted	
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FCCCD16 OFCC public notice, forms, and other changes							
R.C.	9.312, 9.331, 9.47, 123.10, 153.01, 153.07, 153.08, 153.09, 153.54, 1311.252	R.C.	9.312, 9.331, 123.10, 153.01, 153.07, 153.08, 153.09, 153.54, 1311.252, Repealed: R.C. 9.47	R.C.	9.312, 9.331, 123.10, 153.01, 153.07, 153.08, 153.09, 153.54, 1311.252, Repealed: R.C. 9.47	R.C.	9.312, 9.331, 123.10, 153.01, 153.07, 153.08, 153.09, 153.54, 1311.252, Repealed: R.C. 9.47
Requires a state agency or political subdivision that finds a low bidder for contracts let by competitive bidding is not responsive or responsible, to send the bidder a notice electronically, permitting certified mail delivery only if an electronic method is not available (rather than by either method).		Same as the Executive.		Same as the Executive.		Same as the Executive.	
Requires a public authority to advertise its intent to employ a construction manager by electronic means, and permits advertising in news media available in the county, (rather than requiring advertisement in a newspaper of general circulation and permitting electronic advertisement).		Same as the Executive.		Same as the Executive.		Same as the Executive.	
Reduces the minimum advertisement period for contracts to employ a construction manager from 30 days to 14 days.		Same as the Executive.		Same as the Executive.		Same as the Executive.	
Requires the public authority to give notice of the time and place where bids for public works contracts will be received by electronic means at least 14 days in advance, and permits the authority to publish the notice in other news media in the county where the work is to occur (rather than requiring publication in a newspaper at least eight days in advance).		Same as the Executive.		Same as the Executive.		Same as the Executive.	

Executive	As Passed By House	As Passed By Senate	As Enacted
Requires copies of the plans, details, estimates of cost, and specifications to be available electronically or at OFCC's office (rather than just at OFCC's office).	Same as the Executive.	Same as the Executive, but requires copies of the plans, details, estimates of cost, and specifications to be available both electronically and at OFCC's office.	Same as the Senate.
Requires the advertisement for public works contracts, when the public authority rejects all bids and re-advertises, to be in such electronic media, rather than newspaper, as OFCC directs.	Same as the Executive.	Same as the Executive.	Same as the Executive.
Removes the requirement that a public authority file a notice of commencement in affidavit form.	Same as the Executive.	Same as the Executive.	Same as the Executive.
Changes the frequency for receiving an updated certificate of compliance with affirmative action programs from once every 180 days to once every two years. Lengthens the validity of certificates of compliance (on which certain public works contracts with bidders are contingent) from 180 days to two years.	Replaces the Executive provision with one that eliminates the requirement that a person receive a certificate of compliance with affirmative action programs before bidding on certain public works contracts.	Same as the House.	Same as the House.
Requires a state agency director to enter in to a contract with the proper persons to address an exigency, when, at the request of a state agency, the OFCC Director issues a declaration of public exigency.	Same as the Executive.	Same as the Executive.	Same as the Executive.

Executive		As Passed By House		As Passed By Senate		As Enacted	
Permits, for public works contracts worth \$200,000 or more, a public authority to require an architect or engineer, in preparing plans, details, specifications, estimates, analyses, or other data to use a building information model system, as long as the system is based on a nationally recognized standard for building information models.		Same as the Executive.		Same as the Executive.		Same as the Executive.	
Permits a bidder for most contracts with the state or a political subdivision to file a bid guaranty in the form of an electronic verification through an electronic verification and security system, if the state or political subdivision accepts bids electronically.		Same as the Executive.		Same as the Executive.		Same as the Executive.	
Fiscal effect: Increases opportunities for cost savings associated with administrative and operational efficiencies for public authorities.		Fiscal effect: Same as the Executive.		Fiscal effect: Same as the Executive.		Fiscal effect: Same as the Executive.	
FCCCD14	Expedited processes for design-build firms and managers at risk						
R.C.	9.334, 153.501, 153.693	R.C.	9.334, 153.501, 153.693	R.C.	9.334, 153.501, 153.693	R.C.	9.334, 153.501, 153.693
Establishes, for contracts between public authorities and construction managers at risk (CMRs) or design-build firms (DBFs), an expedited proposal and selection process for projects under \$4.0 million, adjusted biannually for the rate of inflation by OFCC.		Same as the Executive.		Same as the Executive, but removes the requirement that OFCC adjust the \$4.0 million threshold amount biannually for the rate of inflation.		Same as the Senate.	
Authorizes a public authority, for contracts under \$4.0 million, to require a CMR or DBF to submit an initial qualification proposal or statement, respectively, along with a pricing proposal, instead of sending them in separate rounds.		Same as the Executive.		Same as the Executive.		Same as the Executive.	

Executive	As Passed By House	As Passed By Senate	As Enacted
Requires the public authority to have a pre-proposal meeting with any CMRs or DBFs who desire to jointly submit a statement or proposal and pricing proposal, at which the public authority must give the CMR or DBF a description of the project, including the scope and nature of the proposed services and potential technical approaches.	Same as the Executive, but clarifies that the public authority must evaluate the CMR or DBF’s initial proposals and rank and select candidates before evaluating the pricing proposals of the selected candidates.	Same as the House.	Same as the House.
Exempts CMRs and DBFs from the requirement to submit a sealed bid to self-perform a portion of work before accepting and opening any bids for the same work when the public authority requests a guaranteed maximum price proposal due at the time of selection.	Same as the Executive.	Same as the Executive.	Same as the Executive.
Fiscal effect: Reduces the administrative workload for public authorities and may reduce the timeline for projects with total costs of less than \$4.0 million.	Fiscal effect: Same as the Executive.	Fiscal effect: Same as the Executive, but the \$4.0 million threshold required for the expedited proposal and selection process for contracts between public authorities and construction managers at risk or design-build firms will not be increased beyond that amount.	Fiscal effect: Same as the Senate.

Executive	As Passed By House	As Passed By Senate	As Enacted
FCCCD12 Controlling Board exemption			
R.C. 123.21			
Exempts from CEB approval competitively bid contracts made by OFCC for the following services: construction management services, professional design services, criteria architect or engineer services, design-build services, and newly created integrated project delivery services (see FCCCD11).	No provision.	No provision.	No provision.
Fiscal effect: Reduces OFCC’s administrative workload and may reduce, by several weeks, the timeline for certain projects.			
FCCCD9 State funding of major sports facilities			
R.C. 123.28, 123.281, 123.282	R.C. 123.28, 123.281, 715.016		
Requires OFCC to administer the construction and renovation of major sports facilities and minor league sports facilities throughout Ohio for the economic benefit of the state, and to support youth sports education.	Replaces the Executive provision with one that requires OFCC to administer the construction of major sports facilities that will be a part of transformational major sports facility mixed-use projects.	No provision (see OBMCD51).	No provision (see OBMCD51).
Supports the facilities construction and renovation with sports gaming tax revenue under the newly created Sports Facilities Construction and Sports Education Fund (“fund”) (see TAXCD62).	Replaces the Executive provision with one that supports the facilities construction with the authorization to issue and sell \$600,000,000 in bonds deposited in the Cultural and Sports Facilities Building Fund (Fund 7030) (see FCCCD17).	No provision (see OBMCD51).	No provision (see OBMCD51).

Executive	As Passed By House	As Passed By Senate	As Enacted
Creates the seven-member Ohio Advisory Committee for Sports Facility Construction and Youth Sports Education ("committee") to evaluate and approve projects to be supported by the fund and administered by OFCC.	No provision.	No provision (see OBMCD51).	No provision (see OBMCD51).
Requires the committee to recommend policies and procedures for the administration of the fund for review and adoption by OFCC, prioritizing economic development through major sports facilities, major sports facility mixed-use projects and minor league sports facilities, youth sports education, and facilities that enable training in team or individual sports.	No provision.	No provision (see OBMCD51).	No provision (see OBMCD51).
Requires the Directors of DEW, ODPS, and ODH, and the ADJ to advise the committee on what skills, facilities, and programs are necessary for youth sports education, and to publish, as needed, standards for youth sports education for K-12 students.	No provision.	No provision (see OBMCD51).	No provision (see OBMCD51).
No provision.	Requires 70% of the total initial estimated construction cost of the major sports facility from sources other than the state, with at least 50% of the total from the professional sports franchise that plans to use the facility. Conditions the remaining 30% from state funds if the General Assembly has specifically authorized or appropriated money for the project.	No provision (see OBMCD51).	No provision (see OBMCD51).

Executive	As Passed By House	As Passed By Senate	As Enacted
No provision.	Requires specific conditions to be met if state bond proceeds are being used, including that the amount of increased state tax revenues is projected to be in excess of the total debt service of the state bonds for their initial term.	No provision (see OBMCD51).	No provision (see OBMCD51).
No provision.	Establishes certain tax reporting requirements for the governmental agency that owns or has an ownership interest in the major sports facility or its site, every person who owns real property in a project district, and persons that collect transformational major sports facility mixed-use project district tax revenues.	No provision (see OBMCD51).	No provision (see OBMCD51).
No provision.	Requires, if state bond proceeds are being used for the major sports facility, TOS to deposit the total major sports facility mixed-use project district state tax revenues into the major sports facility district fund, which the bill creates for the deposit of certain tax revenues attributable to the major sports facility mixed-use project district, to be used to pay debt service.	No provision (see OBMCD51).	No provision (see OBMCD51).

Executive	As Passed By House	As Passed By Senate	As Enacted
No provision.	Requires, if state bond proceeds are being used for the major sports facility, the professional sports franchise to deposit an amount equal to 8.33% of the award into an escrow account, to be used to pay any deficits between tax revenues collected and the total bond amount, after the bonds are matured, or if the lease expires. Permits the OBM Director to transfer funds from the Ohio Major Sports Facility District Fund to the Ohio Cultural Facilities Bond Service Fund, which the bill also creates to be held as trust funds pledged to the payment of bond service charges.	No provision (see OBMCD51).	No provision (see OBMCD51).
No provision.	Authorizes the legislative authority of a municipal corporation located in a county with a population greater than 1,000,000 to declare one and only one area of the municipal corporation to be a transformational major sports facility mixed-use project district, and a public purpose, for the purpose of fostering and developing a major sports facility and economic development, if certain conditions are met. Permits only one such district within the municipal corporation. Allows the legislative authority of the municipal corporation to enlarge the territory of an existing transformational major sports facility mixed-use project district.	No provision (see OBMCD51).	No provision (see OBMCD51).

Executive		As Passed By House		As Passed By Senate	As Enacted
No provision.		Requires, on or before the first day of each January and July beginning after the designation of a transformational major sports facility mixed-use project district, the fiscal officer (i.e. city auditor or village clerk or similar official) of a legislative authority where a district has been formed to certify a list of businesses located within the district to the Tax Commissioner.		No provision (see OBMCD51).	No provision (see OBMCD51).
Fiscal effect: OBM estimates that up to \$161.4 million in FY 2026 and up to \$167.4 million in FY 2027 will be transferred to the Sports Facilities Construction and Sports Education Fund. However the bill does not contain an appropriation for OFCC to operate the fund or program.		Fiscal effect: Eliminates the funding in the Executive version from sports gaming tax revenue. Instead, authorizes TOS to issue and sell bonds in the amount of up to \$600 million deposited to the credit of the Cultural and Sports Facilities Building Fund (Fund 7030) to pay the costs of the Cleveland Browns major sports facility stadium project in the City of Brook Park, in Cuyahoga County (see FCCCD17). Administrative costs may increase for the governmental agency that owns or has an ownership interest in the major sports facility or its site to comply with certain tax reporting requirements. Tax revenue may increase for a municipal corporation transformational that has a major sports facility mixed-use project district.			
FCCCD11	Integrated project delivery contracts				
R.C.	153.01, 153.50, 153.502, 153.503, 153.65, 153.695	R.C.	153.01, 153.50, 153.502, 153.503, 153.65, 153.695		
Permits public authorities to enter into integrated project delivery (IPD) contracts		Same as the Executive.		No provision.	No provision.

with IPD contractors for capital projects.

Requires public authorities, for every IPD contract, to evaluate the statements of qualifications submitted by IPD contractors, and select at least three qualified IPD contractors (unless there are fewer than three qualified firms).

Same as the Executive.

No provision.

No provision.

Requires the public authority to provide certain information about the project to each selected IPD contractor.

Same as the Executive.

No provision.

No provision.

Requires the public authority to evaluate the pricing proposal submitted by each selected firm and rank the selected firms based on the public authority's evaluation of the value of each firm's pricing proposal, considering each firm's proposed costs and qualifications.

Same as the Executive.

No provision.

No provision.

Requires the public authority to enter into contract negotiations for IPD services with the IPD contractor that ranked highest.

Same as the Executive.

No provision.

No provision.

Requires the public authority, if the public authority fails to negotiate a contract with the highest ranked contractor, to terminate the negotiations and move on to the second highest ranking contractor, and if that fails, the third, and so forth.

Same as the Executive.

No provision.

No provision.

Permits the public authority, if these subsequent negotiations fail, to select additional IPD contractors to provide pricing proposals, or select an alternative delivery method for the project.

Same as the Executive.

No provision.

No provision.

Requires IPD contractors to establish criteria to prequalify prospective bidders on subcontracts, subject to the approval of the public authority and consistent with the rules adopted by OFCC.

Same as the Executive.

No provision.

No provision.

Executive	As Passed By House	As Passed By Senate	As Enacted
Requires the IPD contractor to identify at least three prospective prequalified bidders (unless less than three exist), verified by the public authority, then solicit proposals from each bidder, under an open book pricing method.	Same as the Executive.	No provision.	No provision.
Clarifies that an IPD contractor is not required to award a subcontract to a low bidder.	Same as the Executive.	No provision.	No provision.
Requires OFCC to adopt rules related to IPD contractors and subcontractors.	Same as the Executive.	No provision.	No provision.
Fiscal effect: May reduce the administrative workload of public authorities and the cost and timeline for certain larger projects.	Fiscal effect: Same as the Executive.		
FCCCD13 Indefinite delivery indefinite quantity contracts			
R.C. 153.013			
Permits a public authority to enter into an indefinite delivery indefinite quantity (IDIQ) contract, which is a contract for an indefinite quantity, within stated limits, of supplies or services that will be delivered by the awarded bidder over a defined period, without CEB approval if the contract is (1) with a prequalified vendor, (2) awarded through a competitive bidding process, and (3) does not exceed \$1.0 million.	No provision.	No provision.	No provision.

Executive	As Passed By House	As Passed By Senate	As Enacted
Permits OFCC to establish a list of prequalified vendors for IDIQ contracts and requires OFCC to adopt rules that establish objective prequalification criteria for vendors, a process for public authorities to use the list of pre-qualified vendors, and the form, terms, and conditions of IDIQ contracts. Fiscal effect: May reduce the administrative workload for public authorities and the timeline for projects with total costs of \$1.0 million or less.	No provision.	No provision.	No provision.
FCCCD15 Public improvements contract retainage			
R.C. 153.12, 153.13, 153.14, 153.63	R.C. 153.12, 153.13, 153.14, 153.63	R.C. 153.12, 153.13, 153.14, 153.63	R.C. 153.12, 153.13, 153.14, 153.63
Requires a public authority's retainage amount on partial payments on a public improvements contract to be 4% or less for 100% of the contract, rather than 8% on the first 50%, and 0% on the second 50%, of the contract.	Same as the Executive.	Same as the Executive.	Same as the Executive.
Prohibits contractors from paying subcontractors at a retainage rate lower than the retainage rate being paid to the contractor by the public authority.	Same as the Executive.	Same as the Executive.	Same as the Executive.
Eliminates provisions of law requiring the public authority to deposit the retained amount in an escrow account.	Same as the Executive.	Same as the Executive.	Same as the Executive.

Executive	As Passed By House	As Passed By Senate	As Enacted
No provision.	No provision.	Requires that funds retained on a public works contract be paid to the primary contractor within 30 days of substantial completion of the project, withholding only that amount reasonably necessary to assure final completion of it.	Same as the Senate.
Clarifies that any retained funds and the interest accrued by the funds is property of the contractor and must be paid to the contractor no later than 30 days after the date of substantial completion of the work.	Same as the Executive.	Replaces the Executive provision with one that clarifies any retained withheld funds and interest accrued thereon be paid to the primary contractor no later than 30 days after the date of final completion of the project.	Same as the Senate.
Fiscal effect: Public authorities will realize cost savings by paying fewer escrow fees.	Fiscal effect: Same as the Executive.	Fiscal effect: Same as the Executive.	Fiscal effect: Same as the Executive.
FCCCD10 Portion of basic project cost supplied by district			
R.C. 3318.032	R.C. 3318.032		R.C. 3318.032
Modifies the calculation of the portion of the basic project cost a school district must provide for its Classroom Facilities Assistance Program (CFAP) project from the greater of either (1) the required percentage based on its equity ranking or (2) an amount necessary to raise the school district's net bonded indebtedness to a prescribed level, to its portion being determined by only the required percentage based on its equity ranking.	Same as the Executive.	No provision.	Same as the Executive.

Executive		As Passed By House		As Passed By Senate		As Enacted	
Requires, for a district that opts to segment its classroom facilities project, its local share for the first segment to be calculated using the required percentage of the basic project, instead of the greater of either (1) the required percentage based on its equity ranking or (2) an amount necessary to raise the school district's net bonded indebtedness to a prescribed level. Requires that any future segment's portion of the basic project cost use the same share as used in the first segment.		Same as the Executive.		No provision.		Same as the Executive.	
Fiscal effect: According to OFCC, only 13 CFAP projects to date have used the required level of indebtedness method to determine their local share, so OFCC expects the elimination of the net indebtedness method will affect only a small number of school districts in the future by not penalizing them for not having debt. OFCC anticipates that when qualifying for CFAP these school districts will have a lower local share than they otherwise would have had calculated under the current method of local share determination. In turn, state shares will likely be higher for these projects.		Fiscal effect: Same as the Executive.				Fiscal effect: Same as the Executive.	
FCCCD8	Vocational school facilities assistance program						
R.C.	3318.40	R.C.	3318.40	R.C.	3318.40	R.C.	3318.40
Permits OFCC to set aside a portion over each biennium, instead of up to 2% annually, of its aggregate school facilities assistance		Same as the Executive.		Same as the Executive.		Same as the Executive.	

funds and specifies that the funds be used to assist at least two JVSDs per biennium (temporary law in H.B. 33 of the 135th General Assembly requires OFCC to provide assistance to at least one JVSD in each fiscal year in which funds are available for additional projects).

Fiscal effect: May provide OFCC with more flexibility to fund at least two JVSD projects each biennium.

Fiscal effect: Same as the Executive.

Fiscal effect: Same as the Executive.

Fiscal effect: Same as the Executive.

FCCCD1 Cultural Facilities Lease Rental Bond Payments

Section: 287.20

Requires that GRF ALI 230401, Cultural Facilities Lease Rental Bond Payments, be used to meet all of OFCC's required payments during the biennium under the primary leases and agreements for cultural sports facilities.

Section: 287.20

Same as the Executive.

Section: 287.20

Same as the Executive.

Section: 287.20

Same as the Executive.

FCCCD2 Common Schools General Obligation Bond Debt Service

Section: 287.20

Requires that GRF ALI 230908, Common Schools General Obligation Bond Debt Service, be used to pay all required debt service and related financing costs during the biennium for bonds issued for school facilities.

Section: 287.20

Same as the Executive.

Section: 287.20

Same as the Executive.

Section: 287.20

Same as the Executive.

FCCCD19 Project Support

No provision.

Section: 287.20

Requires Fund 7047 ALI 230647, Project Support, to be used by OFCC to support the construction or renovation of a school building as prescribed below. Reappropriates an amount equal to the available balance of ALI 230647 at the end of FY 2026 for the same purpose in FY 2027.

No provision.

Section: 287.20

Same as the House.

Executive	As Passed By House	As Passed By Senate	As Enacted
No provision.	Requires OFCC to provide facilities funding to each district for which all of the following apply: (1) the district operates at least one school building in a county with a population of more than 100,000 people and at least one school building in another county with a population of less than 50,000 people; (2) the district's classroom facilities project was deferred or lapsed; and (3) the existing building included in the project for which the district applies for funding was originally constructed prior to June 30, 1925.	No provision.	Same as the House.
No provision.	Requires school districts to apply for funding by December 31, 2025, in a form and manner prescribed by OFCC. Requires OFCC to calculate the amount of state funding using the percentage based on the district's most recent equity ranking, but prohibits the state share from being less than 90% of the cost of the project. Requires OFCC, if necessary, to proportionately reduce funding for each district so not to exceed the amount appropriated for this purpose.	No provision.	Same as the House.

Executive	As Passed By House	As Passed By Senate	As Enacted
FCCCD3 School facilities encumbrances and reappropriation			
Section: 287.30	Section: 287.30	Section: 287.30	Section: 287.30
Authorizes the OBM Director, at the request of the OFCC Director, to cancel encumbrances for school district projects from a previous biennium if the district has not raised its local share of project costs within 16 months of Controlling Board approval. Requires the OFCC Director to certify the amounts of the canceled encumbrances on a quarterly basis. Appropriates the amounts of the canceled encumbrances to the Classroom Facilities Assistance Program.	Same as the Executive.	Same as the Executive.	Same as the Executive.
FCCCD4 Capital donations fund certifications and appropriations			
Section: 287.40	Section: 287.40	Section: 287.40	Section: 287.40
Requires the OFCC Director to certify to the OBM Director the amount of cash receipts and related investment income, irrevocable letters of credit from a bank, or certification of the availability of funds that have been received from a county or a municipal corporation for deposit into the Capital Donations Fund (Fund 5A10) and that are related to an anticipated project and appropriates these amounts to Fund 5A10 ALI C230E2, Capital Donations. Requires the OFCC Director to make a written agreement with the participating entity on the necessary cash flows required for the anticipated construction or equipment acquisition project.	Same as the Executive.	Same as the Executive.	Same as the Executive.

Executive	As Passed By House	As Passed By Senate	As Enacted
FCCCD5 Amendment to project agreement for maintenance levy			
Section: 287.50	Section: 287.50	Section: 287.50	Section: 287.50
Requires OFCC to amend the project agreement between OFCC and a school district that is participating in the Accelerated Urban Initiative (AUI) if OFCC determines it is necessary to do so in order to comply with the change in maintenance levy requirements enacted by H.B. 1 of the 128th G.A.	Same as the Executive.	Same as the Executive.	Same as the Executive.
Fiscal effect: H.B. 1 of the 128th General Assembly changed the maintenance levy requirements for the six AUI districts (Akron, Cincinnati, Cleveland, Columbus, Dayton, and Toledo) to run for 23 years from the date the initial segment is undertaken, instead of extending for 23 years after the district's last segment was undertaken (the six AUI projects are broken into individual segments). For the districts that have not changed their agreements yet, the H.B. 1 change would reduce the number of years for which the districts would have to levy the required 1/2 mill property tax for maintenance. Currently, projects for Cleveland and Columbus are incomplete. Presumably, these AUI districts would use other funds to meet their building maintenance needs if the original project agreements were amended.	Fiscal effect: Same as the Executive.	Fiscal effect: Same as the Executive.	Fiscal effect: Same as the Executive.

Executive	As Passed By House	As Passed By Senate	As Enacted
<div><div>FCCCD6</div><div>Disbursement determination</div><div>Section: 287.60</div><div>Authorizes OFCC to determine the amount of funding available for disbursement in a given fiscal year for any Classroom Facilities Assistance Program project in order to keep aggregate state capital spending within approved limits. Authorizes OFCC to take actions including, but not limited to, determining the schedule for design or bidding of approved projects, to ensure appropriate and supportable cash flow.</div><div>Fiscal effect: The provision may give OFCC more flexibility in spending state funds on projects.</div></div>	<div><div>Section: 287.60</div><div>Same as the Executive.</div><div>Fiscal effect: Same as the Executive.</div></div>	<div><div>Section: 287.60</div><div>Same as the Executive.</div><div>Fiscal effect: Same as the Executive.</div></div>	<div><div>Section: 287.60</div><div>Same as the Executive.</div><div>Fiscal effect: Same as the Executive.</div></div>
<div><div>FCCCD7</div><div>Returned or recovered funds</div><div>Section: 287.70</div><div>Requires that any state-source surplus project construction funds or interest earnings returned to the state and any funds recovered from settlements with or judgements against parties relating to their involvement in a classroom facilities project be deposited into the fund from which the project's capital appropriations were made.</div></div>	<div><div>Section: 287.70</div><div>Same as the Executive.</div></div>	<div><div>Section: 287.70</div><div>Same as the Executive.</div></div>	<div><div>Section: 287.70</div><div>Same as the Executive.</div></div>

Executive	As Passed By House	As Passed By Senate	As Enacted
Permits, in any fiscal year in which OFCC has made a deposit, the OFCC Director to seek CEB approval to authorize expenditures from those funds and specified ALIs in excess of the amounts appropriated in amounts equal to the returned or recovered funds. If approved, appropriates the returned and recovered funds and requires the funds to be used for the Classroom Facilities Assistance Program or the Vocational Facilities Assistance Program.	Same as the Executive.	Same as the Executive.	Same as the Executive.
FCCCD17 Authorization to issue and sell bonds for the Cleveland Browns major sports facility stadium project			
Section: 287.80			
No provision.	Authorizes TOS to issue and sell bonds in the amount of up to \$600,000,000 deposited in the Cultural and Sports Facilities Building Fund (Fund 7030) to pay the costs of the Cleveland Browns major sports facility stadium project in the City of Brook Park in Cuyahoga County. Fiscal effect: May increase GRF debt service costs on the general obligation bonds issued for the Cleveland Browns major sports facility stadium project for some period depending on the level of future bond issuances, the maturity of the bonds issued, and market conditions. To use those bonds, the bill requires, among other things, that the projected amount of increased state tax revenues to be greater than the total debt service of the state bonds for their initial term (see FCCCD9).	No provision.	No provision.

Executive	As Passed By House	As Passed By Senate	As Enacted
FCCCD18	Career-Technical Planning District Construction Study Committee		
	Section: 733.50		
No provision.	Establishes a ten-member Career-Technical Planning District Construction Study Committee to examine and make recommendations for creating an equitable and sustained funding model within OFCC for lead districts to build, renovate, and maintain career-technical education facilities.	No provision.	No provision.
No provision.	Requires, by June 30, 2026, the Committee to submit a report of its findings and recommendations to the Governor and General Assembly and dissolves it upon submission of the report.	No provision.	No provision.
	Fiscal effect: Minimal.		

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
CEBCD3	Release of funds for capital projects			
R.C.	126.14, 123.211, 126.141, 3333.071, 5123.36			
Removes the requirement that CEB or the OBM Director release money appropriated to state agencies for capital projects and related procedures associated with approval of capital expenditures.		No provision.	No provision.	No provision.
Fiscal effect: Slight decrease in administrative costs for state agencies with capital appropriations and the CEB because there will be a lower volume of requests to review and prepare for CEB approval.				

Executive	As Passed By House		As Passed By Senate		As Enacted
DEVCD56	Tourism attractions, professional sports facilities, and related economic development				
	R.C.	122.14, 166.01, 166.02, 166.12, 166.17	R.C.	122.14, 166.01, 166.02, 166.12, 166.17	R.C. 122.14, 166.01, 166.02, 166.12, 166.17
No provision.	Expands the purposes of the existing Roadwork Development Fund to include funding: (1) construction, reconstruction, maintenance, or repair of public roads that provide or improve access to professional sports facilities; (2) improvements that provide or enhance access to tourism attractions and professional sports facilities; and (3) improvements associated with the retail and residential components that are a part of a tourism attraction or professional sports facility.		Same as the House.		Same as the House.
No provision.	Expands the purposes of the existing Facilities Establishment Fund (Fund 7037) to include allowing loans through the fund to persons engaged in developing tourism attractions and professional sports facilities.		Same as the House.		Same as the House.
No provision.	Removes the current law exclusion of point-of-final-purchase retail facilities as eligible projects for purposes of the Facilities Establishment Fund and its associated programs.		No provision.		No provision.
	Fiscal effect: H.B. 54, the FY 2026-FY 2027 transportation budget, provides \$15.2 million in each fiscal year for roadwork development project grants from Fund 4W00. This provision expands the eligible uses of grants from Fund 4W00 and loans from Fund 7037.		Fiscal effect: Same as the House.		Fiscal effect: Same as the House.

Executive		As Passed By House		As Passed By Senate		As Enacted	
BORCD92 Strategic Square Footage Reduction							
R.C.	3333.96, 3334.11, 3334.12	R.C.	3333.96, 3334.11	R.C.	3333.96, 3334.11	R.C.	3333.96, 3334.11
Requires the Chancellor, in consultation with OFCC, to administer and award revolving loans to state institutions of higher education that enable the voluntary reduction of physical square footage at their campuses.		Same as the Executive.		Same as the Executive.		Same as the Executive.	
Requires the Chancellor and OFCC to establish: (1) procedures and forms to apply for a loan; (2) a competitive process for ranking applicants and awarding the loans, with priority given to state institutions whose general student population has decreased; (3) procedures and timelines for distributing the loans and collecting payments for the fund; and (4) procedures for each state institution to include in its application.		Same as the Executive.		Same as the Executive.		Same as the Executive.	

Executive	As Passed By House	As Passed By Senate	As Enacted
Requires the Chancellor and OFCC to consider the following in making final awards: (1) the value of the facilities if sold or reallocated to serve other purposes; (2) the relative age and condition of the facilities to be deconstructed; (3) historical enrollment patterns as well as future enrollment projections; (4) the composition of classes offered in person versus in an online format; (5) the level of deferred maintenance; (6) the prior level of state investment; (7) the amount of annual operating expenses defrayed by eliminating the facilities; and (8) a report from OBM that details the extent and status of past capital budget funding for the project and the existence of any outstanding bonded debt derived from that support.	Same as the Executive.	Same as the Executive.	Same as the Executive.
Requires each recipient institution annually to provide a summary of financial information regarding the loan.	Same as the Executive.	Same as the Executive.	Same as the Executive.
Requires a state institution's board of trustees to adopt a resolution approving the demolition project prior to using the loan.	Same as the Executive.	Same as the Executive.	Same as the Executive.
Requires any net proceeds received from any demolition, at the direction of the OBM Director, to be credited to funds in the state treasury or to accounts held by the state institution.	Same as the Executive.	Same as the Executive, but requires any net proceeds to be credited to the Strategic Square Footage Reduction Fund (Fund 5JC1) instead of funds in the state treasury or to accounts held by the state institution.	Same as the Senate.
Prohibits a state institution that receives a loan from constructing any new facility at the same time demolition is occurring.	Same as the Executive.	Same as the Executive.	Same as the Executive.

Executive	As Passed By House	As Passed By Senate	As Enacted
Requires TOS, upon request by the Chancellor and approval by the OBM Director, to transfer funds from the Ohio Tuition Reserve Fund to the Strategic Square Footage Reduction Fund (Fund 5JC1) created by the bill.	Same as the Executive.	Same as the Executive.	Same as the Executive.
Requires TOS, upon request by the Chancellor, to transfer the amount determined to be surplus, based on the Ohio Tuition Trust Fund’s annual actuarial soundness evaluation conducted under continuing law, to Fund 5JC1. Requires at least 5% of the surplus to remain in the Ohio Tuition Trust Fund.	No provision.	No provision.	No provision.
Fiscal effect: The bill appropriates \$82.7 million in FY 2026 from Fund 5CJ1 ALI 2356A2, Strategic Square Footage Reduction, to support the loans. According to ODHE, the Ohio Tuition Reserve Fund, a sub-fund of the Ohio Tuition Trust Fund, currently has a balance of \$89.3 million.	Fiscal effect: Same as the Executive.	Fiscal effect: Same as the Executive.	Fiscal effect: Same as the Executive.

Executive		As Passed By House		As Passed By Senate		As Enacted	
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AUDCD9	AOS duties			R.C.	9.35, 117.11, 117.38, 117.44, 149.10, 149.30, 169.13, 306.43, 308.13, 317.20, 319.04, 321.03, 323.611, 501.09, 501.11, 507.12, 703.34, 733.81, 735.05, 749.31, 1533.13, 3313.27, 3314.011, 3314.038, 3314.08, 3315.18, 3315.181, 3317.035, 3318.051, 3318.48, 3326.51, 3328.16, 3345.591, 3375.39, 3375.92, 3381.11, 3709.15, 3717.071, 5117.12, 5310.06, 5705.12, 5705.121, 5705.28, 5705.29, 5923.30, 5705.38, 6101.55; R.C. 117.113, 117.251, 117.441, 117.51, 501.03, 3314.50, 4115.31, 4115.32, 4115.33, 4115.34, 4115.35, 4115.36 (repealed)	R.C.	9.35, 117.11, 117.38, 117.44, 149.10, 149.30, 169.13, 306.43, 308.13, 317.20, 319.04, 321.03, 323.611, 501.09, 501.11, 507.12, 703.34, 733.81, 735.05, 749.31, 1533.13, 3313.27, 3314.011, 3314.038, 3314.08, 3315.18, 3315.181, 3317.035, 3318.051, 3318.48, 3326.51, 3328.16, 3345.591, 3375.39, 3375.92, 3381.11, 3709.15, 3717.071, 5117.12, 5310.06, 5705.12, 5705.121, 5705.28, 5705.29, 5923.30, 5705.38, 6101.55; R.C. 117.113, 117.251, 117.441, 117.51, 501.03, 3314.50, 4115.31, 4115.32, 4115.33, 4115.34, 4115.35, 4115.36 (repealed)
		No provision.	No provision.	The bill makes various changes to laws related to AOS, as follows:		Same as the Senate.	
		No provision.	No provision.	Makes subject to audit any books and records that are both maintained by public officials and contracted out for electronic data processing or computer services. Removes the requirement that the parties give “satisfactory assurance” to AOS that affected records will be subject to audit as under current law.		Same as the Senate.	
		No provision.	No provision.	Repeals a redundant provision requiring the AOS to audit each science, technology, engineering, and mathematics (STEM) school every fiscal year.		Same as the Senate.	

Executive	As Passed By House	As Passed By Senate	As Enacted
No provision.	No provision.	Eliminates the AOS's duty to audit a school district serving as a STEM school sponsoring district for compliance with STEM school financing requirements.	Same as the Senate.
No provision.	No provision.	Repeals a provision requiring the AOS to make a notation on an audit report for a county treasurer's office if the treasurer invested at least 10% of the county's money in eligible institutions.	Same as the Senate.
No provision.	No provision.	Requires the annual financial report filed by public offices under continuing law to include budgetary comparison information as required by the applicable reporting framework or as prescribed by the AOS.	Same as the Senate.
No provision.	No provision.	Removes the requirement for the AOS to operate a fiduciary training program annually for members and employees of state boards and commissions.	Same as the Senate.
No provision.	No provision.	Transfers custodian responsibility for Ohio's public land records from the AOS to the OHS.	Same as the Senate.
No provision.	No provision.	Requires executive agencies to receive pre-approval from the AOS for internally produced or independently produced audit reports.	Same as the Senate.
No provision.	No provision.	Changes an erroneous reference in the Unclaimed Funds Law from AOS to OBM, which is responsible for paying unclaimed funds held by the state to the owner.	Same as the Senate.

Executive	As Passed By House	As Passed By Senate	As Enacted
No provision.	No provision.	Requires county auditors, township fiscal officers, and municipal fiscal officers to retain documentation of required completed initial and continuing education courses. Additionally requires the AOS to audit for compliance with the continuing education requirements.	Same as the Senate.
No provision.	No provision.	Eliminates AOS's duty to adopt rules for verifying the completion of initial education programs and continuing education courses for individuals elected or appointed to the office of township fiscal officer, duty to issue a certificate of completion for such programs and courses, and duty to issue "failure to complete" notices for such programs and courses.	Same as the Senate.
No provision.	No provision.	Eliminates the AOS's duty to adopt rules for verifying the completion of initial education programs and continuing education courses for fiscal officers, duty to issue a certificate of completion for such programs and courses, and duty to issue "failure to complete" notices for such programs and courses.	Same as the Senate.
No provision.	No provision.	Requires the County Auditors Association of Ohio, rather than the AOS, to issue notices to county auditors who have not completed the required coursework.	Same as the Senate.

Executive	As Passed By House	As Passed By Senate	As Enacted
No provision.	No provision.	Requires township and municipal fiscal officers’ continuing education to include knowledge about bulletins or other information published by the AOS and any other subject deemed appropriate by the AOS.	Same as the Senate.
No provision.	No provision.	Removes the AOS from the process for a county to have sectional indexes made.	Same as the Senate.
No provision.	No provision.	Transfers, from the AOS to DAS, the responsibility to issue deeds for property that was originally appropriated by Congress for the support of schools and ministerial purposes.	Same as the Senate.
No provision.	No provision.	Removes the requirement that AOS prescribe the form/manner of records that clerks, fiscal officers, and other agents must keep related to certain wildlife/hunting/fishing permits and licenses.	Same as the Senate.
No provision.	No provision.	Requires DEW instead of AOS to require the fiscal officer of a community school or college-preparatory boarding school to execute a bond.	Same as the Senate.
No provision.	No provision.	Removes AOS as a recipient of an annual report submitted by community schools about students who live in a children’s residential center.	Same as the Senate.
No provision.	No provision.	Removes the requirement for a community school’s governing authority to file a bond or submit a written guarantee of payment for audit costs.	Same as the Senate.

Executive	As Passed By House	As Passed By Senate	As Enacted
No provision.	No provision.	Eliminates the requirement that the DEW consult the AOS in reducing certain amounts payable to certain community schools.	Same as the Senate.
No provision.	No provision.	Eliminates the Director of DEW and AOS's duty to jointly establish a method for auditing certain community schools.	Same as the Senate.
No provision.	No provision.	Eliminates the Director of DEW, AOS, and Governor's duty to jointly make recommendations to the General Assembly for legislative changes to assure fiscal and academic accountability for certain community schools.	Same as the Senate.
No provision.	No provision.	Removes the authority of the AOS to (1) alter the formula used to calculate the amount a school district must deposit into their Capital and Maintenance Fund and (2) designate alternative sources of revenue a school district can deposit the fund.	Same as the Senate.
No provision.	No provision.	Requires a school district, rather than AOS, to notify DEW when the school district transfers the required deposit for certain projects.	Same as the Senate.
No provision.	No provision.	Removes the requirement that the AOS issue a finding for recovery against a school district when funds are overdue to the FCC. Instead, requires FCC to certify the amount to the AGO for collection.	Same as the Senate.

Executive	As Passed By House	As Passed By Senate	As Enacted
No provision.	No provision.	Removes the AOS or their representative as an alternate person responsible for counting all remaining money, bonds, and other securities of a library's or board of education's fiscal officer.	Same as the Senate.
No provision.	No provision.	Eliminates the requirement that each subdivision and school library district budget include additional information prescribed by AOS.	Same as the Senate.
No provision.	No provision.	Allows the AOS full discretion in selecting which school districts to audit for enrollment information.	Same as the Senate.
No provision.	No provision.	Eliminates the requirement that school district appropriation measures be in the form prescribed by AOS after consultation with the Tax Commissioner.	Same as the Senate.
No provision.	No provision.	Removes the requirement for the AOS to consult TAX when political subdivisions request approval to create a new fund under Ohio's Tax Levy Law.	Same as the Senate.
No provision.	No provision.	Changes the AOS's duty to audit certain safeguards implemented by state institutions of higher education from a minimum of four performance audits each biennium to at least once every two fiscal years.	Same as the Senate.
No provision.	No provision.	Removes the authority of AGR and DOH to ask AOS to audit retail food establishment license fees or food service operation license fees charged by a local board of health.	Same as the Senate.

Executive	As Passed By House	As Passed By Senate	As Enacted
No provision.	No provision.	Removes the requirement for DEV to consult with AOS when preparing reports about the impact of the prohibition against discontinuing heating services on the number of uncollectible and past due residential accounts.	Same as the Senate.
No provision.	No provision.	Removes AOS and SOS from the process for investing money received by the courts for the assurance fund.	Same as the Senate.
No provision.	No provision.	Removes AOS from the process of filing an action against an officer of the organized militia who cannot properly account for property/money in the officer’s possession.	Same as the Senate.
No provision.	No provision.	Requires the judges that preside over conservancy districts, instead of the AOS, to consider approvals for modifying the form of the annual levy portion of a conservancy district’s assessment record.	Same as the Senate.
No provision.	No provision.	Removes outdated provisions from the Revised Code related to the now-abolished State Committee for the Purchase of Products and Services by Persons with Severe Disabilities.	Same as the Senate.
No provision.	No provision.	Eliminates the ability of the head of a department, board, commission, or district authority entitled to participate in any appropriation or revenue of a subdivision to file an estimate of contemplated revenue and expenditures for the ensuing fiscal year on a form prescribed by AOS.	Same as the Senate.

Executive	As Passed By House	As Passed By Senate	As Enacted
No provision.	No provision.	Eliminates the requirement that a tax budget present certain information in such detail as prescribed by AOS. Fiscal effect: Minimal.	Same as the Senate. Fiscal effect: Same as the Senate.

Executive	As Passed By House	As Passed By Senate	As Enacted
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Other Taxation Provisions

TAXCD62 Sports gaming tax increase and revenue allocation

R.C. 5753.021, 5753.031, Section 801.50

Doubles the sports gaming tax rate, from 20% to 40% of sports gaming receipts. Allocates 50% of collections deposited into the Sports Gaming Revenue Fund (R068) to the newly created Sports Facilities Construction and Sports Education Fund. Decreases the proportional allocation of the existing 20% rate to the Sports Gaming Education Fund (5Y00) from 98% to 96% and increases, from 2% to 4%, the share to alleviate problem gaming. Changes transfers from the Sports Gaming Revenue Fund (R068) to the Sports Gaming Education Fund (5Y00) and Problem Sports Gambling Fund (5YR0) from quarterly to monthly. Fiscal effect: OBM estimates additional tax collections of \$138.0 million in FY 2026 and \$150.0 million in FY 2027.	No provision.	No provision.	No provision.
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