
Executive

COMCD26 Unclaimed funds filings**R.C. 169.061, 169.08**

Authorizes COM to waive the submission of the standard claim form for unclaimed funds if: (1) the person claiming a property interest is identified as the owner of the funds or property on the report filed under R.C. 169.03; and (2) the Department reasonably believes the person claiming a property interest is entitled to receive the payment.

Authorizes COM to exchange information with other state agencies or political subdivisions to locate and return unclaimed funds to their rightful owner.

Fiscal effect: May result in some number of additional claims paid from the Unclaimed Funds Trust Fund.

COMCD31 Unclaimed funds - claims from the estate of a deceased owner**R.C. 169.081**

Requires the COM Director, with respect to claims filed under the Unclaimed Funds Law by a deceased owner's estate, to pay the claim only if it appears the payment will be received by: (1) the actual heirs or legatees of the deceased owner; (2) creditors of the deceased owner whose claims are valid, not barred and existed prior to death, up to the amount of the debt; and (3) creditors of the deceased owner whose claims are valid and not barred, up to the extent of the costs of administering the estate. Applies these requirements only to claims pending and arising on or after the effective date of this provision.

Fiscal effect: Uncertain.

COMCD27 Unclaimed funds reporting penalties**R.C. 169.12**

Imposes 3% annual interest on unclaimed funds that are not timely reported, paid, or delivered to COM. Establishes a cap of \$10,000 on continuing law's additional civil penalty of \$100 per day for a holder who fails to report, pay, or deliver unclaimed funds within four months after the date required by law. Allows COM to waive interest in addition to waiving civil penalties.

Eliminates the current law requirement that the value of unclaimed funds that are intangible property be determined based on the market value as of the date for reporting and payment or, if no market value is determinable, on the basis used by the Department of Taxation.

Fiscal effect: Will change the amount collected by COM in fines and penalties for some civil penalties, depending on the circumstances and findings of the COM Director.

COMCD28 Unclaimed funds civil penalties**R.C. 169.99**

Allows the not more than \$500 a day fine for unclaimed funds violations to be imposed for each offense. Makes these penalties in lieu of, not in addition to, the penalties imposed under R.C. 169.12 (see COMCD27). Allows the COM Director to waive such penalties if the person or holder acted in good faith and without negligence.

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Allows the Director to impose a civil penalty of \$500 for each day from the date a fraudulent unclaimed funds report was filed until the date the report is corrected, up to a maximum of \$25,000, and an additional penalty of 25% of the amount fraudulently unreported or underreported. Specifies that these penalties are in addition to, the penalties imposed under R.C. 169.12 (see COMCD27).

Fiscal effect: Potential revenue gains from expanding these civil penalties.

COMCD12 Financial Literacy Education Fund

R.C. 1321.21, 121.085

Removes the requirement that the OBM Director transfer 5% of the charges, penalties, and forfeitures paid to the Superintendent of Financial Institutions by check-cashing lenders, small loan licensees, mortgage brokers, loan officers, and certain other entities regulated by the Superintendent from the Consumer Finance Fund (Fund 5530) to the Financial Literacy Education Fund (Fund 5FW0).

Removes the requirement that the COM Director adopt a rule requiring at least 50% of the Financial Literacy Education programs be offered at public community colleges or state institutions.

Removes a requirement that the COM Director provide an annual report to the Governor and the House and Senate outlining each financial literacy education program developed or implemented, the number of individuals educated by the program and accounting for all funds distributed.

Fiscal effect: Potentially reduces the amount of cash transfers to Fund 5FW0 and costs for administering the Financial Literacy Education Program.

COMCD10 Security Investor Education and Enforcement Fund grants

R.C. 1707.37

Allows for money in the Division of Securities Investor Education and Enforcement Expense Fund (Fund 5GK0) to be used for education grants and allows the Division to adopt rules concerning qualifications for grant-funded programs.

Fiscal effect: Potential increase in grant expenditures from Fund 5GK0.

COMCD11 Ohio Investor Recovery Fund transfers

R.C. 1707.47

Removes the annual \$2.5 million cap on cash transfers from the Division of Securities Fund (Fund 5500) to the Ohio Investor Recovery Fund (Fund 5XK0).

Fiscal effect: Increases the potential cash transfers that can be made to Fund 5XK0 from Fund 5500.

COMCD25 Burial permit fee increase

R.C. 3705.17

Increases the burial permit fee from \$3.00 to \$4.50

Fiscal effect: Gain in burial permit fee revenue gain to the Cemetery Registration Fund (Fund 4H90).

Executive

COMCD13 Board of Building Standards Grant Program

R.C. 3781.10, 3781.102

Permits the Board of Building Standards to establish a grant program to assist local building departments in the recruitment, training, and retention of qualified personnel. Allows the Board to use fees credited to the Industrial Compliance Operating Fund (Fund 5560) in connection with inspections and approval of plans and specifications by local building departments to administer and award the grants.

Fiscal effect: Potential cost increases if COM uses this authority to establish the grant program including grant awards and administrative costs.

COMCD14 Third-party building examiners and inspectors

R.C. 3781.10

Allows the Board of Building Standards (BBS) to adopt rules that allow municipal, township, and county building departments to accept plan, examination, and inspection reports from third-party building plan examiners and building inspectors.

Permits the Board to establish competency standards for third-party building plan examiners and building inspectors.

Specifies that fees charged by a third-party examiner or inspector are in addition to current fees collected by political subdivisions on behalf of the Board for exams and inspections.

Clarifies that plan approvals and certificates of occupancy or completion remain the exclusive authority of the certified personnel employed by or under contract with a certified municipal, township, and county building department and cannot be issued by a third-party examiner or inspector.

Fiscal effect: Potential minimal cost increases to BBS for establishing rules and competency requirements.

COMCD15 Board of Building Standards rules for new construction and alterations

R.C. 3781.10, 3781.102

Separates the residential building code into two categories of enforcement: (1) the erection of and construction of new residential buildings; and (2) the repair and alteration of existing residential buildings.

Authorizes local building departments that are certified to enforce the Ohio Residential Building Code for new residential buildings to also elect to enforce the residential building code for the repair and alteration of existing residential buildings.

Requires the local building department and personnel that enforce the Residential Building Code for the repair or alteration of existing residential buildings to obtain a certification from the Board of Building Standards.

Maintains that the 1% fee paid by certain political subdivisions to the Board of Building Standards in connection with residential buildings the local building department is certified to enforce applies to both new and existing enforcement.

Fiscal effect: Potential minimal costs to the Board of Building Standards to issue certificates, largely offset through any potential revenue gains through any additional certification fees and potential minimal additional costs to local building department personnel to obtain additionally needed certificates.

Executive

COMCD32 Kids Internet and Data Safety Commission

R.C. 3793.01, 3793.02 - 3793.06, 3793.20 - 3793.25, 3793.30, 3793.40 - 3793.47, 3793.90, Section 820.40

Creates the Kids Internet and Data Safety Commission within COM consisting of 11 members to enforce the below provisions, and further authorizes the Commission to: (1) identify emergent or current risks of harm to children and teens associated with online platforms; (2) recommend measures and methods for assessing, preventing, and mitigating such harms; (3) recommend methods and themes for conducting research regarding these harms; and (4) recommend best practices and clear consensus-based technical standards for required transparency reports and audits.

Requires "covered platforms" likely to be accessed by a child or teen to take certain measures to prevent foreseeable harms to children and teens, including by establishing parental controls and privacy settings.

Requires covered platforms to undergo third-party audits and issue annual reports concerning compliance with these requirements.

Requires "online platforms" to provide notices about algorithms used to display content on the platform and to allow users to opt into an input-transparent algorithm.

Prohibits certain practices by operators of web sites, online services, online applications, and mobile applications related to collection, use, disclosure, and deletion of personal information of children and teens.

Requires such operators to obtain "verifiable consent" from the teen or parent of the child before collecting such personal information, subject to certain exclusions.

Requires the Commission to administer and enforce these requirements, including imposing administrative penalties. Delays the effective date of these provisions until July 1, 2026.

Creates the Kids Internet and Data Safety Fund in the state treasury, consisting of all money collected through administrative penalties imposed by the Commission.

Allows the MHA Director to use unencumbered funds beyond the amount needed by the Commission to administer the bill's provisions, to support addiction treatment for minors.

Fiscal effect: Indeterminate cost increases to operate the Commission and implement the specified requirements. Creates the Kids Internet and Data Safety Fund to pay the Commission's expenses, but does not appropriate funding.

COMCD16 Minimum wage records

R.C. 4111.99, 121.084

Requires an employer who fails to retain records related to wages and hours to pay a fine of not more than \$100 each day of the violation and limits these total fines to \$5,000. Requires these fines to be deposited into the Industrial Compliance Operating Fund (Fund 5560).

Fiscal effect: Potential fine revenue gain to Fund 5560.

Executive

COMCD20 H liquor permit fees

R.C. 4301.12, 4301.30

Requires all H liquor permit fees (required for transporting alcoholic beverages) where the permit premises are located outside Ohio be credited to the State Liquor Regulatory Fund (Fund 5LP0) rather than the Undivided Liquor Permit Fund (Fund 7066).

Fiscal effect: H liquor permit fees are \$300. For each such H permit, there will be a slight gain for Fund 5LP0 and a corresponding loss for Fund 7066.

COMCD19 Division of Liquor Control spirituous liquor sales

R.C. 4301.19

Clarifies that the Division of Liquor Control has authority to sell spirituous liquor from A-3a liquor permit premises (micro-distilleries) because, under current law, those permit holders sell spirituous liquor that the permit holder manufactures under contract with the Division.

Fiscal effect: None.

COMCD21 D-7 liquor permit fees

R.C. 4303.183

Specifies that the D-7 liquor permit, which is issued for six months, is \$2,814 rather than \$469 per month.

Fiscal effect: Since there is no change in the overall fee, there is no net effect on Fund 7066.

COMCD22 F-4 liquor permit fee

R.C. 4303.204

Adjusts the F-4 liquor permit (wine festival) fee, which is issued for one to three days, from \$60 per day to a flat fee of \$180.

Fiscal effect: Potential small gain in permit revenue for Fund 7066.

COMCD24 F-11 liquor permit fee

R.C. 4303.2011

Adjusts the F-11 liquor permit (craft beer festival organizer) fee, which is issued for one to three days, from \$60 per day to a flat fee of \$180.

Fiscal effect: Potential minimal fee revenue gain to the Undivided Liquor Permit Fund (Fund 7066).

COMCD23 S-2 liquor permit renewal fee

R.C. 4303.233

Increases the S-2 liquor permit (direct sales of wine from wine manufacturers to consumers) renewal fee from \$100 to \$250, the same fee as the initial permit.

Fiscal effect: Potential small gain in permit revenue for Fund 7066.

Executive

COMCD29 Real estate salesperson and broker applications

R.C. 4735.06, 4735.09

Requires an applicant for a license as a real estate salesperson or broker to include the address of current residence on the application. Requires an applicant for a real estate broker license that is not an individual, to include on the application the address of the current residence of each of the applicant's members or officers. Exempts the address from the Public Records Law. (See DASCD34)

Fiscal effect: Minimal potential costs to redact these addresses as necessary.

COMCD17 Specialty contractor license application

R.C. 4740.06

Eliminates the requirement that an application for a specialty contractor license be verified by the applicant's oath (notarized).

Fiscal effect: None.

COMCD18 Elevator mechanic's and contractor's licenses

R.C. 4785.041, Section 125.10

Eliminates the requirement that a licensed elevator mechanic or contractor seeking a temporary continuing education waiver due to a temporary disability sign the waiver application under penalty of perjury.

Eliminates the requirement that a physician's statement which a licensee must submit regarding the temporary disability, be certified.

Fiscal effect: Potentially increases the likelihood of these waivers being approved, although presumably, there would be few such instances.

COMCD2 Division of Real Estate and Professional Licensing

Section: 203.40

Requires Fund 4B20 ALI 800631, Real Estate Appraisal Recovery, to be used to pay settlements, judgements, and court orders for violations of real estate appraiser laws. Appropriates additional amounts requested by the COM Director and approved by the OBM Director.

Requires Fund 5480 ALI 800611, Real Estate Recovery, to be used to pay settlements, judgements, and court orders under real estate broker law and, as above, appropriates additional amounts for this purpose if necessary.

Requires Fund 5VD0 ALI 800653, Real Estate Home Inspector Recovery, to be used to pay settlements, judgements, and court orders under home inspector law and, as above, appropriates additional amounts for this purpose if necessary.

COMCD1 Unclaimed Funds-Claims

Section: 243.20

Requires Fund 5430 ALI 800625, Unclaimed Funds-Claims, to be used to pay claims under the Unclaimed Funds Law. Appropriates additional amounts requested by the COM Director and approved by the OBM Director.

Executive

COMCD3 Fire Department Grants**Section: 243.20**

- (1) Requires that Fund 5460 ALI 800639, Fire Department Grants, be used to make grants to volunteer fire departments, fire departments that serve one or more small municipalities or small townships, joint fire districts comprised of fire departments that primarily serve small municipalities or small townships, local units of government responsible for such fire departments, and local units of government responsible for the provision of fire protection services for small municipalities or small townships.
- (2) Requires the grants to be used to purchase firefighting or rescue equipment or gear or similar items, to provide full or partial reimbursement for the documented costs of firefighter training, or, at the discretion of the State Fire Marshal, to cover costs for providing fire protection services in the grant recipient's jurisdiction.
- (3) Earmarks up to \$1,300,000 in each fiscal year to pay for the State Fire Marshal's costs of providing certain firefighter training classes at no cost to selected students, and allows the State Fire Marshal to establish the qualification and selection process for such classes.
- (4) Earmarks up to \$4,000,000 in each fiscal year for Multi-Agency Radio Communication System (MARCS) grants. Establishes the criteria for awarding these grants, including authority for the State Fire Marshal to give preference to grants that will enhance emergency communication networks in the geographic region that includes and is adjacent to the applicant's jurisdiction. Limits the awards to \$50,000 annually per recipient.
- (5) Limits grant awards for firefighter or rescue equipment or gear or fire department costs of providing fire protection services to \$15,000 per fiscal year, or up to \$25,000 per fiscal year if an eligible entity serves a jurisdiction in which the Governor declared a natural disaster during the preceding or current fiscal year in which the grant was awarded, and up to \$15,000 per fiscal year for full or partial reimbursement of the documented costs of firefighter training, which could be in addition to any grant funds awarded for equipment or fire protection services. Requires the State Fire Marshal to determine the total amounts to be allocated for each eligible purpose.
- (6) Requires the State Fire Marshal to administer the grant program in accordance with rules adopted as part of the State Fire Code, which may further define eligible entities and establish criteria for the awarding and expenditure of grant funds.
- (7) Permits any appropriations in excess of the amount allocated for the grants to be used to administer the grant program.

COMCD4 Cash transfers to the Division of Real Estate Operating Fund**Section: 243.30**

Allows the OBM Director, upon the request of the COM Director to transfer cash from the Real Estate Recovery Fund (Fund 5480) to the Division of Real Estate Operating Fund (Fund 5490) when the Fund 5480 cash balance exceeds \$250,000, provided that the minimum remaining amount in Fund 5480 is at least \$250,000.

Allows the OBM Director, upon the request of the COM Director to transfer cash from the Real Estate Appraiser Recovery Fund (Fund 4B20) to Fund 5490 when the Fund 4B20 cash balance exceeds \$200,000, provided that the minimum remaining amount in Fund 4B20 is at least \$200,000.

Executive

COMCD5 Cash transfers to Small Government Fire Department Services Revolving Loan Fund**Section: 243.30**

Allows the OBM Director, upon the request of the COM Director, to transfer up to \$600,000 cash from the State Fire Marshal Fund (Fund 5460) to the Small Government Fire Department Services Revolving Loan Fund (Fund 5F10).

COMCD6 Cash Transfers to the Ohio Investor Recovery Fund**Section: 243.30**

Allows the OBM Director, upon the request of the COM Director, to transfer up to \$2,500,000 in each fiscal year from the Divisions of Securities Fund (Fund 5500) to the Investor Recovery Fund (Fund 5XK0).

Allows the COM Director, if sufficient funds are available in the Division of Securities Fund (Fund 5500), to request additional cash transfers from Fund 5500 to Fund 5XK0 in an amount agreed upon between the COM Director and OBM Director, to pay awards of restitution assistance and any expenses incurred.

Earmarks up to \$2,500,000 in each fiscal year from Fund 5XK0 ALI 800657, Ohio Investor Recovery, to provide restitution assistance to victims who (1) are identified in a final administrative order issued by the Division of Securities or a final court order as a purchaser damaged by a sale or contract for sale made violating the Ohio Securities Law, and (2) have not received the full amount of any restitution ordered in a final order before the application for restitution assistance is due.

COMCD7 Cash transfers to the Investor Education and Enforcement Expense Fund**Section: 243.30**

Requires the OBM Director, on July 1, 2025, or as soon as possible thereafter, to transfer \$5,000,000 from the Division of Securities Fund (Fund 5500) to the Investor Education and Enforcement Expense Fund (Fund 5GK0).

Allows the OBM Director, upon the request of the COM Director, every three months, to transfer up to 5% of the fees and charges received in Fund 5500 to Fund 5GK0.

COMCD8 Cash transfers to the Financial Literacy Education Fund**Section: 243.30**

Allows the OBM Director, upon request of the COM Director, to transfer up to \$150,000 in each fiscal year from the Consumer Finance Fund (Fund 5530) to the Financial Literacy Education Fund (Fund 5FW0).

Allows the OBM Director, upon the request of the COM Director, at least once every three months, to transfer up to 15% of the fees and charges received in Fund 5530 to Fund 5FW0.

Executive

COMCD9 Claiming unclaimed funds for the State of Ohio and political subdivisions**Section: 243.30**

Allows the Treasurer of State, in consultation with the COM Director and OBM Director, to claim unclaimed funds in the name of the State of Ohio and not otherwise attributable to an administrative department and requires these unclaimed funds to be credited to the GRF.

Allows the county treasurer, in consultation with the COM Director and OBM Director, to claim unclaimed funds in the name of the political subdivision and not otherwise attributable to the political subdivision and requires these unclaimed funds to be credited to the appropriate fund of that political subdivision.

Allows any person with a property interest in the unclaimed funds to file a claim with the COM Director and, upon sufficient proof of the validity of the claim, allows the Director to pay the claim less any expenses and costs incurred by the state or political subdivision in securing full title and ownership of the unclaimed funds. Prevents any other claimant from taking action against the state or political subdivision for or on account of the payment of the claim after the payment is made.

Fiscal effect: Potential revenue gains to the state GRF, or to applicable county funds for claiming applicable unclaimed funds. Currently the state has \$240,000 in unclaimed fund properties to which it is the rightful holder that could be collected and transferred to the GRF under this provision.

Executive

PRXCD1 Cash Transfer from the Medical Marijuana Control Program Fund to the Drug Database Fund

Section: 367.20

Permits the OBM Director to transfer up to \$2,745,500 in each fiscal year from the Medical Marijuana Control Program Fund (Fund 5SY0), used by COM, to the Drug Database Fund (Fund 5SG0), used by PRX at the request of the PRX Director.

Executive

Other Taxation Provisions**TAXCD20 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

Increases the rate of the excise tax on adult use marijuana, beginning on July 1, 2025, from 10% to 20%.

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.

Repeals allocations for local governments that host adult use marijuana dispensaries and for the state cannabis social equity and jobs program.

Imposes a 20% excise tax on the illegal sale of marijuana by an unlicensed seller.

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.

Eliminating the allocation to the Host Community Cannabis Fund would decrease adult use tax revenue to municipal corporations and townships that have adult use dispensaries. Under current law, revenue is allocated as follows: 36% to the Cannabis Social Equity and Jobs Fund for DEV's cannabis social equity and jobs program; 36% to the Host Community Cannabis Fund for the benefit of municipal corporations or townships that have adult use dispensaries; 25% to the Substance Abuse and Addiction Fund to support the efforts of MHA to alleviate substance and opiate abuse and related research; and 3% to the Division of Cannabis Control and Tax Commissioner fund to support the operations of the Division and to defray the cost of administering the tax.

TAXCD21 Adult use cannabis: tax information exchange

R.C. 3780.06

Requires TAX, upon the request of COM, to share pertinent information about the tax violations of an existing adult use cannabis licensee.

Fiscal effect: None. Current law only allows TAX to request this information for applicants seeking a license.