

Executive

In House Finance

LOCCD12 Political subdivision communications

No provision.

R.C. 9.03

Subjects chartered counties and municipal corporations to the requirements of an existing law that prohibits a political subdivision from using public funds to finance certain communications or from paying its staff for time spent on certain political activities.

LOCCD5 County family and children first council opt-out

No provision.

R.C. 121.37

Permits a board of county commissioners to decline to establish or maintain a county family and children first council if it determines all of the following conditions exist in the county: (1) alternative programs and services exist to meet the needs of those served by a county council; (2) a county council is not or would not be sustainably funded; and (3) the director of the CDJFS, executive director of the PCSA, and county DD board, each recommend a county council not be established or maintained.

No provision.

Permits a board of county commissioners that has decided not to establish or maintain a county council to reconsider that decision at any time but requires it to be reconsidered within five years.

**Fiscal effect: Any impacts depend on actions taken by boards of county commissioners.**

LOCCD2 Video public records

No provision.

R.C. 149.43

Authorizes a prosecuting attorney's office to assess certain charges for preparing a video public record, like a state or local law enforcement agency may do under existing law.

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No provision.

Prohibits a state or local law enforcement agency or a prosecuting attorney's office from charging a fee for preparing a video record for inspection, or producing a copy of a video record, when the requester of the video record is a victim, as defined in Section 10a of Article I, Ohio Constitution, who reasonably asserts that the video recording relates to the act or omission that caused the harm or loss, or who is the legal counsel or insurer of the victim.

**Fiscal effect: Potential revenue loss to the extent that law enforcement agencies are charging a video record fee and would be precluded from collecting that fee in certain situations. (State and local law enforcement agencies were given the authority to charge a fee for video records in H.B. 315 of the 135th G.A., which took effect on April 3, 2025.)**

LOCCD3 Eminent domain and recreational trails

No provision.

R.C. 163.01

Establishes that the taking of property for recreational trails does not satisfy the public use requirement of Ohio's eminent domain law.

LOCCD7 Elected county officers to be present in office

No provision.

R.C. 305.03

Requires elected county officers to appear in person at the officer's principal office location at least once every 30 days. Reduces the number of days until a county treasurer's or county auditor's office is declared vacant because they fail to perform the duties of the office from 90 to 30 days.

**Fiscal effect: Minimal.**

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**LOCCD13 County nonemergency patient transport services**

No provision.

**R.C. 307.05**

Increases the population limit from 40,000 to 60,000 under which a county may operate a non-emergency medical transport service organization, contract for such services, or furnish or obtain the interchange of such services.

**Fiscal effect: Allows an additional 20 counties to operate a non-emergency medical transport service organization.**

**LOCCD15 County employee performance incentive - cash awards**

No provision.

**R.C. 325.25**

Limits the total amount of cash awards county agencies may give to employees for outstanding performance per calendar year to 10% of an employee's annual compensation. Allows commissioners to approve a higher amount if they authorize it in writing.

**LOCCD9 Mechanic's liens**

No provision.

**R.C. 1311.04**

Changes the default expiration date of a notice of commencement from six years to four years.

No provision.

Requires the notice to contain the statement: "The expiration date for this notice of commencement is four years from the date of recording unless a different date is specified herein."

No provision.

Allows the person who contracted for the improvement, upon its completion, to request that the county recorder indicate that the notice of commencement is expired. Requires the county recorder to include the expiration in the official record.

No provision.

Requires the person to serve notice, by regular mail, of such a request on the original contractor, subcontractor, and lower tier project participant that served a notice of furnishing.

No provision.

Specifies that the expiration of a notice of commencement does not affect the attachment, continuance, or priority of any lien.

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No provision.

Specifies that an owner's failure to serve an affidavit on a contractor of an improvement does not affect the owner's rights or obligations under continuing law.

**Fiscal effect: Minimal cost increase to county recorders for additional filings.**

LOCCD16 Board of park commissioners of a park district

No provision.

R.C. 1545.05, Section 715.10

Makes the following changes for members of a board of park commissioners of park district that was a township park district created before 1892 and converted into a park district under R.C. 1545.041 on or before January 1, 1989: (1) Changes the appointing authority from the probate judge to the board of county commissioners; (2) expands the board from three members to five members; (3) specifies qualifications for the members of the board; and (4) specifies that current members of an affected park district may complete their terms.

**Fiscal effect: Minimal. Possible increase in reimbursements for expenses incurred by the two additional commissioners.**

LOCCD17 Abandoned manufactured homes

No provision.

R.C. 1923.12, 319.54, 1923.01, 1923.02, 1923.04, 1923.06, 1923.09, 1923.11, 1923.13, 1923.14, 4503.0611 and Section 830.10

Revises the procedure to remove an abandoned manufactured home or mobile home from the park after the eviction.

No provision.

Requires the owner of the manufactured home to be joined as a defendant in any eviction action against a manufactured home park resident.

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No provision.

Allows a park operator to post notice of removal to the door of a manufactured or mobile home, as opposed to by personal delivery to the resident or owner.

No provision.

Requires a person having an ownership interest in an abandoned manufactured or mobile home, including the estate of a deceased individual, to pay rent and storage fees to the park operator in order to retain the person's interest in the home.

No provision.

Allows the park operator to assume title to the mobile or manufactured home if it is valued at \$10,000 or less but requires the operator to sell the home at auction if it is valued at more than \$10,000.

No provision.

Establishes the criminal offense of falsification, a first degree misdemeanor, of a park operator knowingly falsifies information on an affidavit for the purpose of obtaining title to an abandoned manufactured home or mobile home.

No provision.

Requires a county auditor to waive all unpaid manufactured home taxes charged against the home, including taxes for which a lien is attached, but that are not yet due and payable, if the home is destroyed within one year after title is transferred to the park operator.

No provision.

Makes other procedural changes for hearings, motions, filings, and fees concerning abandoned manufactured and mobile homes.

**Fiscal effect: Increase in administrative costs for county auditors, and municipal and county courts.**

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LOCCD6 Cost of local option election for alcohol sales

No provision.

R.C. 3501.17

Requires a petitioner of a local option election for alcohol sales to pay the entire cost of an election if it is held on a day other than the day of a primary election, general election, or special election of a political subdivision for a question or issue, nomination for office, or election to office.

**Fiscal effect: County boards of elections would avoid costs for holding local option elections on a day other than that specified. Petitioners would presumably avoid a local option when an election would otherwise not occur.**

LOCCD8 Battery-charged fences

No provision.

R.C. 3781.1011

Eliminates state regulation of battery-charged fences installed on private, nonresidential property, and instead expressly authorizes the installation, operation, and use of such fences.

No provision.

Prohibits a county, township, or municipal corporation from adopting or enforcing an ordinance, order, resolution, or regulation that expressly, implicitly, or functionally prohibits the installation of a battery-charged fence that meets all of the following standards: (1) The fence interfaces with a monitored alarm system; (2) it functions with a battery-operated energizer that is intended to periodically deliver voltage impulses at a rate that does not exceed one hertz and an impulse duration that does not exceed 10 milliseconds; (3) the fence is four to twelve inches behind a non-battery-charged perimeter fence, wall, or structure that is at least five feet in height; (4) it is 10 feet in height, or two feet higher than the height of the nonelectric perimeter fence or wall, whichever is greater; (5) the fence is marked with conspicuous warning signs at not more than 30-foot intervals that read: "WARNING - SHOCK HAZARD" or some similar message.

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No provision.

Retains the authority of a county, township, or municipal corporation to require a permit or fee for the installation or use of a battery-charged fence or to prohibit or impose requirements on the installation, operation, or use of a fence that does not meet the standards described above.

**LOCCD4** Unlawfully extracting or exploiting minerals of another

**R.C. 5303.34, 5303.35**

No provision.

Allows a civil action to be brought by a person that owns mineral rights, against any person that, without lawful authority, does either of the following:

No provision.

1) Trespasses on the land containing such minerals and extracts, exploits, or otherwise converts the minerals.

No provision.

2) Trespasses on the land containing such minerals and, as a result of the entry, renders the development and extraction of the minerals by the owner commercially unfeasible.

No provision.

Establishes mechanisms for the determination of damages as a result of such an action.

No provision.

Specifies that a party bringing such an action is not to be entitled to punitive or treble damages.

**Fiscal effect: Minimal.**

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**AGRCD1 Apiary law changes**

**R.C. 909.01, 909.02, 909.07-909.09, 909.13**

Makes the following changes to the requirements governing apiary registration: (1) Extends the registration deadline from 10 to 30 days after taking ownership or moving into Ohio with an apiary; (2) Eliminates the \$5 registration fee and \$10 late fee, as well as the issuance of a physical registration certificate; (3) Requires clear posting of apiary identification number.

Eliminates a board of county commissioner's authority to appropriate money in an amount it deems sufficient for the inspection of apiaries in its county.

Makes the following changes to the law governing deputy apiarists: (1) Requires a board of county commissioners to set the deputy apiarist's salary based on inspection work and related costs; (2) Requires the AGR Director to review, rather than approve, a deputy apiarist's salary and expenses; (3) Allows the AGR Director to assign a deputy apiarist to conduct inspections in multiple counties; (4) Expands the reasons for which the AGR Director may fire a deputy apiarist to include unethical or negligent discharge of duties.

Does all of the following under the law governing the sale or gift of queen bees: (1) Defines a "nuc" as a small colony of bees in a hive box with certain characteristics; (2) expands the law to cover the sale of packaged bees, nucs, and colonies and the trade or distribution of bees; (3) requires that a person intending to sell, trade, gift, or distribute them file a request for certification with AGR along with a fee of \$50 for the certification of a bee, nuc, or colony; (4) expands the prohibition against distributing diseased bees to include an apiary with bee pests or another amount set in rules.

**R.C. 909.01, 909.02, 909.07-909.09, 909.13**

Same as the Executive.

Same as the Executive.

Same as the Executive, but allows a board of county commissioners to appoint more than one deputy apiarist with the approval of the AGR Director.

Same as the Executive.



**Executive**

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Expands the AGR Director's enforcement authority regarding the Apiary Law to include: (1) compliance agreements between AGR and a person engaged in queen rearing; (2) the authority to suspend any compliance agreement or any registration, certificate, or permit, and (3) the authority to revoke any registration or compliance agreement.

Same as the Executive.

Authorizes the AGR Director to require all queen rearing apiaries to be inspected as specified in rules at least annually, rather than requiring inspections once each year with no authority to alter inspection frequency as under current law.

Same as the Executive.

**Fiscal effect: Loss of approximately \$35,000 annually by eliminating the apiary registration fee. Gain of approximately \$41,000 annually from new \$50 certification fee. Net gain of \$6,000 annually for the Plant Pest Program Fund (Fund 5FC0).**

**Fiscal effect: Same as the Executive. However, counties could incur additional costs if they choose to hire more than one deputy apiarist.**

Executive

In House Finance

**AGOCD31 Public Records Law changes**

**R.C. 149.43**

Creates an exemption under the Public Records Law for the following:

"Specific investigatory work product" and defines it to include specific records developed during an investigation by the investigating officer, agent of an investigative agency, or prosecuting attorney.

No provision.

No provision.

No provision.

No provision.

**R.C. 149.43**

Same as the Executive, but with the following changes:

- (1) Same as the Executive, but defines "specific investigatory work product" for purposes of the Public Records Law as information assembled by law enforcement officials in connection with a probable or pending criminal proceeding.
  - (2) "Attorney work product record," defined as a record (including any record that documents the independent thought processes, mental impressions, legal theories, strategies, analysis, or reasoning) created by or for an attorney in anticipation of or for litigation, trial, or administrative proceedings, when acting in an official capacity on behalf of the state, a political subdivision of the state, a state agency, public official, or public employee.
  - (3) A record created using assistive device or application when the record is used, maintained, and accessible only to the individual creating the record or causing the record to be created.
  - (4) The personal notes of a public official or public employee, or an attorney acting in an official capacity on behalf of the public official or public employee acting in their official capacity, which were created for reference and convenience and are used, maintained, and accessible only to the individual creating the record or causing the record to be created.
- Clarifies that trial preparation records, which include any record that is not a confidential law enforcement investigatory record or attorney work product record, are exempt from the Public Records Law until after the conclusion of all direct appeals or, if no appeal is filed, at the expiration of the time during which an appeal may be filed.

**Executive**

**In House Finance**

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**Fiscal effect: Potential administrative cost savings for state and local agencies if certain documents are no longer required to be released as part of a public records request due to an exemption under the Public Records Law.**

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**Fiscal effect: Same as the Executive.**

Executive

In House Finance

**MHACD7 Evaluation of mental health**

**R.C. 2945.401**

Specifies the following if DBH recommends the termination of a person's commitment or the first of any nonsecured status:

No provision.

(1) Eliminates the requirement that the person be evaluated by a local forensic center examiner, but retains the requirement that DBH or another entity housing the person must make regular reports to the court as to whether the person remains a person with a mental illness subject to a court order or person with an intellectual disability subject to institutionalization by court order.

(1) No provision.

(2) Allows the prosecutor to request an independent evaluation of the person's mental health.

(2) No provision.

(3) Allows specified examiners to conduct the evaluation, rather than only a local forensic center's examiner.

(3) No provision.

**Fiscal effect: Currently two separate evaluations are performed before conditional release. Under the bill, the evaluation by the local forensic center examiner is by judicial discretion, so if fewer evaluations are performed there could be savings.**

**Executive**

**In House Finance**

**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.**

**R.C. 3781.10**

Same as the Executive.

Same as the Executive.

Same as the Executive.

Same as the Executive.

**Fiscal effect: Same as the Executive.**

**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.

**R.C. 3781.10, 3781.102**

Same as the Executive.

Same as the Executive.

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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.

Same as the Executive.

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.

Same as the Executive.

**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.**

**Fiscal effect: Same as the Executive.**

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DEVCD57 Ohio Housing Trust Fund fees

R.C. 319.63, 122.04, 174.02, 317.36

No provision.

Removes the requirement that the designated share of Low- and Moderate-income Housing Trust Fund (Fund 6460) fees collected by county recorders be deposited into the Ohio Housing Trust Fund (Fund 6460).

No provision.

Requires that counties use Low- and Moderate-Income Housing Trust Fund fees for purposes determined by DEV.

**Fiscal effect: Shifts revenue credited to Fund 6460 to the counties in which the fees were collected. In FY 2023 and FY 2024, Fund 6460 collected approximately \$49.9 million and \$44.6 million respectively. As of March 2025, the Fund 6460 balance is roughly \$112.1 million.**

**Executive**

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**FCCCD9 State funding of major sports facilities**

**R.C. 123.28, 123.281, 123.282**

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.

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).

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.

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.

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.

**R.C. 123.28, 123.281, 715.016**

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.

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.

No provision.

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.

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.



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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.

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.

Requires, if state bond proceeds are being used for the major sports facility, the professional sports franchise to deposit an amount equal to 5% 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.

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.

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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.

**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, Ohio (see FCCCD17). 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. 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.**

Executive

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**JSCCD12 Sealing juvenile court records**

**R.C. 2151.356**

Implements a balancing test that allows the juvenile court to seal any records pertaining to a juvenile if the court, after weighing the interests of the person in having the records sealed against the legitimate needs, if any, of the public to access those records, finds that the interests of a person in having the records sealed are not outweighed by any legitimate needs of the public to access those records.

**Fiscal effect: Minimal.**

**R.C. 2151.356**

Same as the Executive, but the balancing test no longer applies to sealing any records pertaining to a juvenile, but applies only if a complaint is filed against a delinquent child, an unruly child, or a juvenile traffic offense and the court dismisses the complaint, or finds the person to not be a delinquent child, an unruly child, or a juvenile traffic offender and requires that the interests of a person in having the records sealed are not substantially outweighed by any legitimate needs of the public to access those records.

**Fiscal effect: Same as the Executive.**

**JSCCD14 Criminal and probate dockets**

No provision.

**R.C. 2303.12**

Requires the clerk of courts to make criminal and probate dockets available online.

**Fiscal effect: Increased administrative expenses to any clerk of courts office that does not currently make criminal and probate dockets available online.**

**JSCCD17 Reduce fees for computerization fund**

No provision.

**R.C. 2303.201**

Reduces current law fees that the clerk of courts is permitted to charge for the efficient operation of the court when additional funds are required to computerize the court, to make available computerized legal research services, or to do both, when a court of common pleas fails to make civil dockets available online as follows:

No provision.

(a) The fee for filing certain causes of action or appeal from up to \$6 to up to \$3.

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No provision.

(b) The fee for filing certain causes of action or appeal, on the filing, docketing, and endorsing of each certificate of judgment, or on the docketing and indexing of each aid in execution or petition to vacate, revive, or modify a judgment from up to \$20 to up to \$10.

No provision.

(c) The fee for other services from up to \$1 to up to \$.50

No provision.

Delays the effective date of this provision for six months after the bill's 90-day effective date.

**Fiscal effect: Potential reduction in fee revenue deposited to the county treasurer for any clerk of courts that charges these fees for a court of common pleas which does not make civil dockets available online.**

JSCCD15 Clerk of the court of common pleas

No provision.

R.C. 2303.26

Requires clerks of the courts of common pleas to determine and implement the best means and methods for storing, maintaining, and retrieving all papers delivered to the clerk.

**Fiscal effect: None.**

JSCCD16 Alford pleas

No provision.

R.C. 2929.12, 2929.15 and 2929.25

Prohibits a court from imposing a requirement that an offender admit guilt as any condition of a sentence or a community control sanction.

**Fiscal effect: None.**

JSCCD13 Sealing and expungement

R.C. 2953.32

Removes a reference to the statute allowing sealing and expunging of official records in which a person is found not guilty, proceedings are dismissed, a grand jury no bill is entered, or a pardon is granted, from the statute listing conviction records that cannot be sealed or expunged.

**Fiscal effect: None.**

R.C. 2953.32

Same as the Executive.

**Fiscal effect: Same as the Executive.**

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**PUBCD8 Northwest Regional Hub pilot program**

**Section: 371.30**

Creates the Northwest Regional Hub pilot program to allow Allen, Hardin, and Putnam counties to participate in an alternative management system for indigent defense that is primarily managed by OPD, with a portion of cases managed by court-appointed counsel.

**Section: 371.30**

Same as the Executive.

Requires OPD to assume responsibility for representation of indigent persons to the extent that representation is not provided by outside counsel in accordance with R.C. 120.33 if a county elects to become part of the Northwest Regional Hub and transfer indigent defense services to OPD.

Same as the Executive.

Requires OPD to provide direct representation to indigent defendants in not more than 80% of indigent defense cases.

Same as the Executive.

Provides for withdrawal procedures for participating counties, including holding public meetings and providing notice to the local bar association, every judge serving in the county, county prosecutor, county public defender, and every attorney who is on the court's roster for appointment to provide indigent defense.

Same as the Executive.

Provides that when a county transfers indigent defense services to OPD and the transferring county operates a county public defender office at the time of the transfer, the employees of the transferring county public defender may be transferred to employees of the OPD as OPD determines necessary for successful implementation of the pilot, to the extent possible, with no loss of service credit.

Same as the Executive.

Authorizes the pilot to operate during the FY 2026-FY 2027 biennium.

Same as the Executive.

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**DRCCD7 Commitment to DRC**

**R.C. 2151.311, 2152.26, 2967.28, 5120.16**

Permits a court of common pleas to enter into an agreement with DRC under which persons may be electronically committed to DRC.

Requires that persons sentenced to DRC, or to any institution or place within DRC, be conveyed by the sheriff initially to an appropriate facility established and maintained by DRC, or committed electronically for reception, examination, observation, and classification.

Requires the sheriff to convey the sentenced person to DRC or electronically commit the sentenced person to DRC prior to removal of an individual on an out of jurisdiction detainer.

Requires an offender to be committed to DRC before post-release control may be imposed.

**Fiscal effect: None, largely codifies current practice.**

**R.C. 2151.311, 2152.26, 2967.28, 5120.16**

Same as the Executive.

Same as the Executive.

Same as the Executive.

Same as the Executive.

**Fiscal effect: Same as the Executive.**

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**RDFCD2 Public Library Fund allocations**

**R.C. 131.51, Section 387.20**

Increases the Public Library Fund (PLF; Fund 7065) shares of monthly GRF tax revenue from 1.7% to 1.75%.

No provision.

No provision.

No provision.

**Fiscal effect: The Executive estimates additional transfers from the GRF to PLF of \$15 million in FY 2026 and \$16 million in FY 2027. Total appropriations are \$531,700,000 in FY 2026 and \$549,100,000 in FY 2027 in Fund 7065 ALI 110965, Public Library Fund.**

**R.C. 126.68, 127.14, 131.44, 131.55, 133.10, 135.352, 321.08, 3375.121, 3375.404, 3375.85, 5705.31, 5705.32, 5705.321, 5705.37, 5707.04, 5719.041, 5747.03, 5747.46 - 5747.49 (repealed), 5747.51, 5747.52, and 5747.99; Sections 387.10, 387.20, and 516.10**

Replaces the Executive provision with one that repeals the Public Library Fund (PLF; Fund 7065) and its share of monthly GRF tax revenue.

Establishes a new method of funding public libraries through a direct GRF appropriation.

Replaces TAX with OBM as the administrator of the payments to counties for public library funding and replaces the current law distribution formula to counties with a distribution in proportion to each county's population.

Transfers the cash balance of Fund 7065 to the GRF on July 1, 2025, and abolishes Fund 7065 after the transfer and repeal is complete.

**Fiscal effect: The bill appropriates \$485,000,000 in FY 2026 and \$495,000,000 to GRF ALI 042511, Public Library Funding.**

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Sales and Use Taxes

TAXCD75 County sales tax refunds

No provision.

R.C. 5739.132, Section 801.170

Eliminates interest on refunds of county sales and use tax on and after the bill's 90-day effective date, but continues to allow interest for refunds of state and transit authority taxes.

**Fiscal effect: Potential minimal revenue gains for county sales and use tax.**

Cigarette Taxes

TAXCD79 County arts cigarette tax

No provision.

R.C. 5743.021

Expands the authority to levy a county cigarette tax for the benefit of an arts and cultural district to Summit County.

**Fiscal effect: The net fiscal effect will depend on the tax rate levied by the county commissioners.**

Other Taxation Provisions

TAXCD73 Municipal income tax military pay exemption

No provision.

R.C. 718.01, Section 801.190

Clarifies that pay to members of the United States Space Force may be deducted from municipal income tax as part of an existing deduction for military pay.

**Fiscal effect: Potential statewide municipal income tax revenue loss of roughly \$388,000 per year, if such pay is not currently deducted.**

TAXCD72 Municipal income tax: refund and assessment periods

No provision.

R.C. 718.12, 718.19, 718.90, and 718.91

Allows a taxpayer who received a valid extension of the tax return due date to file a municipal income tax refund claim within three years after that extended due date.



Executive

In House Finance

No provision.

Applies the same date commencement to the three-year deadline for tax administrators or the Tax Commissioner to make municipal income tax assessments.

**Fiscal effect: Potential minimal loss to municipalities. Current law requires such a filing within three years of the date the tax was originally due or paid, whichever is later.**

**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

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

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

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%.

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.

Executive

In House Finance

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.

TAXCD76 State recovery of refunded local taxes

No provision.

R.C. 5703.052

Extends, from three to six years, the maximum length of time over which TAX may recover amounts of refunded taxes from state-administered taxes levied by local subdivisions.

Fiscal effect: Potential revenue gains for certain taxes.

Property Taxes and Transfer Fees

TAXCD91 School district property tax reductions and school funding; 20-mill minimum levy requirement

No provision.

R.C. 3317.01, 5705.31, 5705.316

Requires each city, local, and exempted village school district, with certain exceptions, to submit its five-year projections of operational revenues and expenditures to the county budget commission in addition to DEW and AUD. Requires commission to reduce property tax rates for any district whose general operating budget carry-over balance exceeds 25% of expenditures in the previous fiscal year.

No provision.

Requires the commission to reduce the property tax rates levied by the district for current expenses in the following tax year so as to reduce collections by the amount of the excess carry-over balance if the commission determines that the district's carry-over balance in its general operating budget from the previous fiscal year was more than 25% of the general fund expenditures made in that year.

No provision.

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.

Fiscal effect: May reduce tax collections for school districts up to the millions of dollars depending on the value of excess carry-over balances.

Executive

In House Finance

**TAXCD78** Manufactured home tax waivers or refunds for damage or destruction

No provision.

**R.C. 4503.0611**

Authorizes manufactured home park operators to provide the county auditor with notice that a manufactured home has been damaged or destroyed for purpose of initiating a refund or waiver of taxes on the manufactured home. Requires such notice from a manufactured home park operator to include photographic evidence.

**Fiscal effect: May reduce property tax revenue for local governments if additional refunds or waivers are granted for damaged or destroyed manufactured homes.**

**TAXCD88** Limitations on property tax challenges

No provision.

**R.C. 5715.19, 5717.01; Section 757.90**

Modifies the requirements governing when political subdivisions can file property tax complaints and counter-complaints.

No provision.

Requires subdivisions that fail to comply with property tax complaint filing requirements to pay the attorney's fees and costs incurred by the property owner in connection with the complaint.

**Fiscal effect: Minimal.**

Executive

In House Finance

TOSCD10 State and local treasurers' investments

No provision.

R.C. 135.143, 135.1411, and 135.35

Prohibits the Treasurer of State, the state board of deposit, the treasurer or the governing board of a municipal corporation, the investing authority of a county, or any person or entity to which the management and investment of public money is delegated from making an investment decision with the primary purpose of influencing environmental, social, personal, or ideological policy, unless expressly authorized by Ohio law.

**Fiscal effect: None.**