

Executive	As Passed By House	As Reported By Senate Finance
ADJCD1 National Guard Benefits Section: 205.20 Requires GRF ALI 745407, National Guard Benefits, to be used to reimburse active duty members for life insurance premiums, provide death benefits when an active duty member dies while performing active duty, and administer the associated programs. Permits the transfer of appropriation from any ALI used by the ADJ to this ALI, in order to pay benefits in a timely manner. Permits, with CEB approval, the restoration of the appropriation in any ALI for which such a transfer was made. Requires, for active duty members of the National Guard who died after October 7, 2001, while performing active duty, that the death benefit be paid to the beneficiaries designated on the member’s Servicemember’s Group Life Insurance Policy.	Section: 205.20 Same as the Executive. Same as the Executive. Same as the Executive.	Section: 205.20 Same as the Executive. Same as the Executive. Same as the Executive.
ADJCD2 Ohio Cyber Reserve Section: 205.20 Requires GRF ALI 745503, Ohio Cyber Reserve, to be used to support the administration of the Ohio Cyber Reserve and the expenses related to cyber state active duty of members of the Ohio Cyber Reserve.	Section: 205.20 Same as the Executive.	Section: 205.20 Same as the Executive.
ADJCD3 Ohio Cyber Range Section: 205.20 Requires GRF ALI 745504, Ohio Cyber Range, to be used for providing cyber training and education to K-12 students, higher education students, members of the Ohio National Guard, federal employees, and state and local government employees, and providing emergency preparedness exercises and training.	Section: 205.20 Same as the Executive.	Section: 205.20 Same as the Executive.

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Requires ADJ, in collaboration with DAS, ODPS, ODHE and DEW, to establish and maintain a cyber range, and permits ADJ to work with federal agencies to assist in accomplishing this objective.	Same as the Executive.	Same as the Executive.
Permits these state agencies to procure any necessary goods and services for the cyber range. Requires them to contribute funds to establish and maintain the cyber range.	Same as the Executive.	Same as the Executive.
ADJCD4 State Active Duty Section: 205.20 Requires that GRF ALI 745505, State Active Duty, be used to pay for expenses related to state active duty of members of the Ohio organized militia.	Section: 205.20 Same as the Executive.	Section: 205.20 Same as the Executive.

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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).
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).
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).
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).
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).

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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.	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.	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.	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).

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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.	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.	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).

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<p>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.</p>	<p>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). 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.</p>	

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BORCD58 National Guard Scholarship Program		
Section: 381.560	Section: 381.560	Section: 381.560
Requires that GRF ALI 235599, National Guard Scholarship Program, be disbursed by the Chancellor.	Same as the Executive.	Same as the Executive.
Authorizes, during each fiscal year, the transfer of cash, up to the certified amount of canceled prior-year encumbrances in ALI 235599, from the GRF to the National Guard Scholarship Reserve Fund (Fund 5BM0).	Same as the Executive.	Same as the Executive.
Authorizes a portion of ALI 235599 to be used to administer the program if both the Chancellor and the Adjutant General agree to it.	Same as the Executive.	Same as the Executive.