

Executive	As Passed By House	As Reported By Senate Finance
AGOCD36 Findings for recovery		
	R.C. 9.24	R.C. 9.24
No provision.	Adds the following two additional circumstances for which a finding for recovery is considered resolved for purposes of the existing prohibition against contracting with a person against whom a finding of recovery by the state is unresolved.	Same as the House, but removes one of the additional circumstances.
(1) No provision.	(1) The debt has been discharged in bankruptcy or is no longer owed based on a final nonappealable court order.	(1) Same as the House.
(2) No provision.	(2) Another reason deemed by the AGO to constitute good cause for resolving the finding for recovery.	(2) No provision.
	Fiscal effect: None.	Fiscal effect: Same as the House.
AGOCD28 Special prosecutor for correctional institution offenses		
	R.C. 109.39	
No provision.	Allows AGO to appoint a special prosecutor for the prosecution of offenses perpetrated in facilities operated by DRC.	No provision.
	Fiscal effect: Shifts prosecuting costs from the applicable county to the AGO.	
AGOCD27 Peace officer lapse in service		
	R.C. 109.73, 109.77	R.C. 109.73, 109.77
No provision.	Prevents the expiration of a certificate awarded by OPOTC attesting to a person's satisfactory completion of an approved peace officer basic training program because of a lapse of employment as a peace officer, subject to the below refresher training requirements.	Same as the House.
No provision.	Requires a certificated peace officer to complete refresher training if that officer has not been employed as a peace officer for at least one year for prior to reappointment as a peace officer.	Same as the House.

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No provision.	Requires up to 40 hours of refresher training if the period of lapse was at least one year, but less than 4 years.	Same as the House.
No provision.	Requires up to 80 hours of refresher training, if the period of lapse was four years or longer. Fiscal effect: May result in a savings effect for appointing agencies as fewer individuals will be required to retake the full basic training course upon re-appointment compared to the rules of the existing refresher program.	Same as the House. Fiscal effect: Same as the House.
AG OCD39 Peace officer training reimbursement		
No provision.	No provision.	R.C. 109.803 Prohibits a state agency from receiving statutory reimbursement for peace officer training provided to a law enforcement officer appointed by the state agency. Fiscal effect: Some state agencies may experience increased costs to cover training expenses that will not be eligible for reimbursement. The bill appropriates \$30 million in FY 2026 and \$35 million in FY 2027 to GRF ALI 055509, Law Enforcement Training, for the reimbursement program (see AG OCD18).
AG OCD38 Notice for debt payable to the state		
No provision.	No provision.	R.C. 131.02, 131.026 Requires the officer, employee, or agent responsible for collecting an amount payable to the state to serve a notice to the debtor or statutory agent before certifying the amount owed to the AGO.
No provision.	No provision.	Requires the officer, employee, or agent to serve the notice not sooner than 45 days, nor later than 60 days, after payment is due.

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No provision.	No provision.	States the methods to be used in order to satisfy the requirement to serve notice to the debtor or debtor's statutory agent.	
No provision.	No provision.	Allows the debtor or statutory agent to satisfy the debt within 30 days of receiving the notice to prevent the debt from being certified to the AGO.	
No provision.	No provision.	Requires the AGO to include a copy of the notice and proof of service of the notice if filing a lien.	
No provision.	No provision.	Stipulates that failing to comply with the specific time requirement for serving notice does not deem the amount payable uncollectible, discharged, relieved, or otherwise satisfied or non-payable. Fiscal effect: Administrative cost increase for the AGO to provide copies of notices and proofs of service when filing tax liens.	
AG OCD40 Public Records Law Changes - Documents, reports, and records definitions			
No provision.	No provision.	R.C. 149.011 Makes a definitional change of "record" under the Public Records Law so that it does not include personal notes or any document, device, or item, regardless of physical form or whether an assistive device or application was used, of a public official, or of the official's attorney, employee, or agent, that is used, maintained, and accessed solely by the individual who creates it or causes its creation. Fiscal effect: Minimal.	
AG OCD31 Public Records Law changes - Availability of public records for inspection and copying			
R.C. 149.43	R.C. 149.43	R.C. 149.43	
Creates an exemption under the Public Records Law for the following:	Same as the Executive, but with the following changes:	Same as the House, but with the following changes:	
Legislative Budget Office			Office of Research and Drafting

Executive	As Passed By House	As Reported By Senate Finance
(1) "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.	(1) Same as the Executive, but defines "specific investigatory work product" as information assembled by law enforcement officials in connection with a probable or pending criminal proceeding.	(1) Same as the House, but specifies "specific investigatory work product" is not a public record until the criminal or civil proceeding has ended without the possibility of direct appeal or a decision by the agency, office, or official responsible not to proceed with the matter and excludes routine incident reports from the definition.
(2) No provision.	(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 or reasoning of or for an attorney) 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.	(2) Same as the House, but specifies that "attorney work product record" does not include "specific investigatory work product" or "trial preparation records" and is one made in reasonable anticipation of litigation.
(3) No provision.	(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.	(3) No provision (see AGOCD40).
(4) No provision.	(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.	(4) No provision (see AGOCD40).
No provision.	No provision.	(5) Entries on a state or local elected official's public calendar that are for a future date.

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No provision.	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.	Same as the House, but specifies the public records exemptions for "trial preparation records" includes, that if no trial occurred, until the civil or criminal action or proceeding has ended without the possibility of direct appeal or a decision by the agency, office, or official responsible not to proceed with the matter.
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.	Fiscal effect: Same as the Executive.	Fiscal effect: Same as the Executive.
AG OCD34 Age verification requirements, fabricated sexual images, and civil actions		
	R.C. 1349.10, 1349.101, 2307.66, 2917.211, 2981.02	
No provision.	Requires an organization that sells, delivers, furnishes, disseminates, provides, exhibits, or presents any material or performance that is obscene or harmful to juveniles to utilize reasonable age verification methods and to delete identifying information of any person attempting to access those materials or performances.	No provision.
No provision.	Exempts persons employed by newspapers, magazines, television stations, or similar media and certain service providers disseminating information for the general public from fulfilling the age verification requirement.	No provision.

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No provision.	Allows the AGO to bring a cause of action against an organization that violates the above noted provision and precludes the minor or parent or guardian of the minor from bringing such a cause of action.	No provision.
No provision.	Creates the offenses of nonconsensual dissemination and nonconsensual creation of fabricated sexual images (with certain exceptions) and allows a victim of nonconsensual dissemination or nonconsensual creation of fabricated sexual images to commence a civil action against the offender.	No provision.
No provision.	Allows the court to order criminal forfeiture of certain specified property acquired or maintained as a result of committing the offense of nonconsensual dissemination or nonconsensual creation of fabricated sexual images. Fiscal effect: AGO may experience an increase in enforcement costs. Local criminal and juvenile justice systems will likely experience some increase in their operating costs, in particular counties, as they have jurisdiction over felonies.	No provision.
AGOCD33 Proceeds of instant bingo and electronic instant bingo		
No provision.	R.C. 2915.01, 2915.02, 2915.06, 2915.101, 2915.13, 3774.01 Modifies the formula that determines the amount of a veteran's, fraternal, or sporting organization's proceeds from instant bingo and electronic instant bingo that must go to a 501(c)(3) or government entity, and how much the organization may keep to cover its expenses in conducting bingo.	No provision.

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No provision.	Increases, from \$250,000 to \$330,000, the threshold that determines the percentage of the annual proceeds that must be given to a 501(c)(3) or government entity and the percentage the organization may keep to cover its expenses, in order to match the current threshold set by the AGO by rule.	No provision.
No provision.	Requires instant bingo gross profit and electronic instant bingo gross profit to be calculated and distributed separately, meaning that a veteran's or fraternal organization that conducts both instant bingo and electronic instant bingo may keep more of the combined gross profit to cover its expenses.	No provision.
No provision.	Clarifies that "gross profit" means the amount raised minus prizes paid out and that "net profit" means gross profit minus the organization's expenses in conducting bingo, as under the continuing law definitions in the Bingo Law. Fiscal effect: Potentially less revenue donated to governmental entities out of certain bingo proceeds.	No provision.
AGOCD37 Electronic instant bingo		
	R.C. 2915.01, 2915.08, 2915.14	
No provision.	Permits sporting organizations to conduct electronic instant bingo. Fiscal effect: Potential additional annual licensing revenue generated and credited to the Charitable Law Fund (Fund 4180).	No provision.
AGOCD32 Hours for instant bingo and electronic instant bingo		
	R.C. 2915.13	
No provision.	Expands the hours during which a veteran's, fraternal, or sporting organization may offer instant bingo or electronic instant bingo other than at a bingo session.	No provision.

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No provision.		Allows those games to be offered up to 16 hours a day, instead of up to 12.	No provision.
No provision.		Allows those games to begin as early as 8am instead of 10am.	No provision.
		Fiscal effect: None.	
AGOCD1 Ohio Center for the Future of Forensic Science			
Section: 221.20		Section: 221.20	Section: 221.20
Earmarks \$650,000 in each fiscal year from GRF ALI 055321, Operating Expenses, for the Ohio Center for the Future of Forensic Science at Bowling Green State University for fostering forensic science research techniques (BCI Eminent Scholar) and creating professional training opportunities to students (BCI Scholars) in the forensic science fields.		Same as the Executive.	Same as the Executive.
AGOCD2 Narcotics task forces			
Section: 221.20		Section: 221.20	Section: 221.20
Earmarks up to \$500,000 in each fiscal year from GRF ALI 055321, Operating Expenses, to support narcotics task forces funded by AGO.		Same as the Executive.	Same as the Executive, but replaces the funding source with Fund 5TZ0 ALI 055614, Narcotics Task Forces.
AGOCD3 Domestic violence programs			
Section: 221.20		Section: 221.20	Section: 221.20
Earmarks \$100,000 in each fiscal year from GRF ALI 055321, Operating Expenses, to fund domestic violence programs.		Same as the Executive.	Same as the Executive.
AGOCD4 BCIRS Lease Rental Payments			
Section: 221.20		Section: 221.20	Section: 221.20
Requires GRF ALI 055406, BCIRS Lease Rental Payments, to be used for payments in FY 2026 and FY 2027, pursuant to leases and agreements entered into for the financing of costs associated with the acquisition, development, implementation, and integration of the Bureau of Criminal Investigation Records System (BCIRS).		Same as the Executive.	Same as the Executive.

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<div>AGOCD5 County Sheriffs' Pay Supplement</div> <div>Section: 221.20</div> <div>Requires GRF ALI 055411, County Sheriffs' Pay Supplement, to be used to supplement the annual compensation of county sheriffs.</div> <div>Permits, at the request of AGO, the transfer of appropriation from GRF ALI 055321, Operating Expenses, to GRF ALI 055411 to fund the supplemental annual compensation of county sheriffs.</div>	<div>Section: 221.20</div> <div>Same as the Executive.</div> <div>Same as the Executive.</div>	<div>Section: 221.20</div> <div>Same as the Executive.</div> <div>Same as the Executive.</div>
<div>AGOCD6 County Prosecutors' Pay Supplement</div> <div>Section: 221.20</div> <div>Requires GRF ALI 055415, County Prosecutors' Pay Supplement, to be used to supplement the annual compensation of certain county prosecutors.</div> <div>Permits, at the request of AGO, the transfer of appropriation from GRF ALI 055321, Operating Expenses, to GRF ALI 055415 to fund the supplemental annual compensation of county prosecutors.</div>	<div>Section: 221.20</div> <div>Same as the Executive.</div> <div>Same as the Executive.</div>	<div>Section: 221.20</div> <div>Same as the Executive.</div> <div>Same as the Executive.</div>
<div>AGOCD7 Drug Abuse Response Team Grant Program</div> <div>Section: 221.20</div> <div>Requires AGO to maintain the Drug Abuse Response Team Grant Program to replicate or expand successful law enforcement programs that address the opioid epidemic similar to the Drug Abuse Response Team established by the Lucas County Sheriff's Department, and the Quick Response Teams established in Colerain Township's Department of Public Safety in Hamilton County and Summit County. Permits any grants awarded to include requirements for private or nonprofit matching support.</div>	<div>Section: 221.20</div> <div>Same as the Executive.</div>	<div>Section: 221.20</div> <div>Same as the Executive.</div>

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Requires GRF ALI 055431, Drug Abuse Response Team Grants, to be used by AGO to fund grants to law enforcement or other government agencies primarily for the purpose noted above.		Same as the Executive.	Same as the Executive, but also applies the provision to Fund 5TZ0 ALI 055610, Drug Abuse Response Team Grants (both GRF ALI 055431, Drug Abuse Response Team Grants and this new ALI may be used for these purposes).
Requires that each recipient of funding submit, within six months of the end date of the grant, a written report describing the outcomes that resulted from the grant to the Governor, President of the Senate, the Speaker of the House of Representatives, and the minority leaders of the Senate and the House of Representatives.		Same as the Executive.	Same as the Executive.
AGOCD8 Drug Testing Equipment			
Section: 221.20	Section: 221.20		Section: 221.20
Requires GRF ALI 055432, Drug Testing Equipment, to be used to purchase, operate, and maintain drug testing equipment for the Bureau of Criminal Identification and Investigation.		Same as the Executive.	Same as the Executive.
AGOCD9 Internet Crimes Against Children Task Force			
Section: 221.20	Section: 221.20		Section: 221.20
Requires GRF ALI 055434, Internet Crimes Against Children Task Force, to be used to support the Ohio Internet Crimes Against Children Task Force.		Same as the Executive.	Same as the Executive.
AGOCD10 Victims of Crime			
Section: 221.20	Section: 221.20		Section: 221.20
Requires that GRF ALI 055441, Victims of Crime, be allocated for the Crime Victim Compensation Program.		Same as the Executive.	Same as the Executive, but requires the ALI be allocated for Crime Victim Services Section instead of the Crime Victim Compensation Program.
Requires AGO, prior to using this ALI, and to the extent possible, first use funds related to the federal Victims of Crime Act.		Same as the Executive.	Same as the Executive.

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Executive	As Passed By House	As Reported By Senate Finance
Requires participating schools, educational service centers, and county boards to work with or contract with the county sheriff's office or the appropriate local police department to develop these programs and training. Prohibits any grant awarded directly to a local law enforcement agency, or nonprofit or charitable training organization on the local law enforcement agency's behalf, to be used to fund a similar request made by a school located within the jurisdiction of the local law enforcement agency.	Same as the Executive.	Same as the Executive.
Allows AGO to make payments directly to school or law enforcement nonprofit or charitable training organizations on behalf of any public and chartered nonpublic schools, educational service centers, local law enforcement agencies, and schools operated by county boards of developmental disabilities administering special education services.	Same as the Executive.	Same as the Executive.
AG OCD13 Domestic Violence Programs		
Section: 221.20	Section: 221.20	Section: 221.20
Requires GRF ALI 055504, Domestic Violence Programs, to be used by AGO to fund domestic violence programs.	Same as the Executive.	Same as the Executive.
AG OCD14 Finding My Childhood Again Pilot Program		
Section: 221.20	Section: 221.20	Section: 221.20
Earmarks \$300,000 in each fiscal year from GRF ALI 055504, Domestic Violence Programs, to be distributed to the Battered Women's Shelter of Summit and Medina Counties for expenses related to the creation and implementation of a pilot program called "Finding my Childhood Again."	Same as the Executive.	Same as the Executive.

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AGOCD15 Battered women's shelters		
Section: 221.20 Earmarks \$50,000 in each fiscal year from GRF ALI 055504, Domestic Violence Programs, to be distributed to the Battered Women's Shelter of Summit and Medina Counties for the cost of operating the commercial kitchen located at its Market Street Facility. Earmarks \$50,000 in each fiscal year from GRF ALI 055504, Domestic Violence Programs, to be distributed to the Battered Women's Shelter of Portage County.	Section: 221.20 Same as the Executive.	Section: 221.20 Same as the Executive.
AGOCD16 Transportation grants		
Section: 221.20 Earmarks \$25,000 in FY 2026 from GRF ALI 055504, Domestic Violence Programs, for grants to Ohio domestic violence shelters to purchase travel vouchers, ridesharing credits, and gas cards for eligible clients.	Section: 221.20 Same as the Executive.	Section: 221.20 Same as the Executive.
AGOCD17 Pike County Capital Case		
Section: 221.20 Reappropriates the available balance of GRF ALI 055505, Pike County Capital Case, at the end of FY 2025 and FY 2026 to FY 2026 and FY 2027, respectively, for the same purpose.	Section: 221.20 Same as the Executive.	Section: 221.20 Same as the Executive.
AGOCD18 Law Enforcement Training		
Section: 221.20 Requires Fund QG18 ALI 055675, Law Enforcement Training, to be used by AGO for state funding of the training of peace officers and troopers. Permits AGO to use up to \$100,000 in each fiscal year for administrative expenses associated with the program.	No provision.	Section: 221.20 Same as the Executive, but replaces the funding source with GRF ALI 055509, Law Enforcement Training. Same as the Executive, but increases the earmark to \$150,000 in each fiscal year.

Executive	As Passed By House	As Reported By Senate Finance
AGOCD19 Collections System Lease Rental Payments Section: 221.20 Requires that Fund 4190 ALI 055668, Collections System Lease Rental Payments, be used to finance payments related to the acquisition, development, implementation, and integration of the Attorney General New Collection System.	Section: 221.20 Same as the Executive.	Section: 221.20 Same as the Executive.
AGOCD20 Workers' Compensation Section Section: 221.20 Permits the Workers' Compensation Fund (Fund 1950) to receive quarterly payments from BWC and OIC to fund legal services provided by AGO to those two state agencies. Requires BWC to transfer quarterly payments for the support of AGO's Workers' Compensation Fraud Unit. Requires the amounts of these quarterly payments to be mutually agreed upon by AGO, BWC, and OIC.	Section: 221.20 Same as the Executive. Same as the Executive.	Section: 221.20 Same as the Executive. Same as the Executive.
AGOCD21 General Holding Account Section: 221.20 Requires that Fund R004 ALI 055631, General Holding Account, be used to distribute money under the terms of relevant court orders or other settlements received in a variety of cases involving AGO. Appropriates additional amounts if it is determined that they are necessary for this purpose.	Section: 221.20 Same as the Executive.	Section: 221.20 Same as the Executive.

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AGOCD22 Antitrust Settlements		
Section: 221.20 Requires that Fund R005 ALI 055632, Antitrust Settlements, be used to distribute money under the terms of relevant court orders or other out-of-court settlements in antitrust cases or antitrust matters involving AGO. Appropriates additional amounts if it is determined that they are necessary for this purpose.	Section: 221.20 Same as the Executive.	Section: 221.20 Same as the Executive.
AGOCD23 Charitable Settlement Holding Account		
Section: 221.20 Requires that Fund 5BY1 ALI 055674, Charitable Settlement Holding Account, be used to distribute money in the Charitable Settlements Holding Account Fund (Fund 5BY1) under the terms of relevant court orders or other settlements received in the charitable law cases involving AGO.	Section: 221.20 Same as the Executive.	Section: 221.20 Same as the Executive.
Creates the Charitable Settlements Holding Account Fund (Fund 5BY1) in the state treasury.	Same as the Executive.	Same as the Executive.
Requires AGO, on July 1, 2025 or as soon as possible thereafter, to certify to the OBM Director the amount of cash receipts related to settlements received in charitable law cases and credited to the General Holding Account (Fund R004).	Same as the Executive.	Same as the Executive.
Requires the OBM Director to transfer the amount certified from Fund R004 to Fund 5BY1.	Same as the Executive.	Same as the Executive.

Executive	As Passed By House	As Reported By Senate Finance
AGOCD24 Consumer Frauds Section: 221.20 Requires that Fund R018 ALI 055630, Consumer Frauds, be used to distribute money from court-ordered judgments against sellers in actions brought by AGO to provide restitution to consumers victimized by the fraud that generated the court-ordered judgments. Appropriates additional amounts if it is determined that they are necessary for this purpose.	Section: 221.20 Same as the Executive.	Section: 221.20 Same as the Executive.
AGOCD25 Organized Crime Commission Distributions Section: 221.20 Requires that Fund R042 ALI 055601, Organized Crime Commission Distributions, be used by the Organized Crime Investigations Commission to reimburse political subdivisions for expenses incurred when their law enforcement officers participate in an organized crime task force. Appropriates additional amounts if it is determined that they are necessary for this purpose.	Section: 221.20 Same as the Executive.	Section: 221.20 Same as the Executive, but also requires the ALI to be used to support the operations of the retail theft task force.
AGOCD26 Collection Payment Redistribution Section: 221.20 Requires that Fund R054 ALI 055650, Collection Payment Redistribution, be used for paying contingency counsel fees in cases where debtors mistakenly paid the client agencies instead of AGO's Collections Enforcement Section. Appropriates additional amounts if it is determined that they are necessary for this purpose.	Section: 221.20 Same as the Executive.	Section: 221.20 Same as the Executive.

Executive	As Passed By House	As Reported By Senate Finance
AGOCD35 Opioid settlement remittance		
	Section: 221.30	Section: 221.30
No provision.	Requires AGO, on January 15, 2027, or as soon as possible thereafter, to certify and remit to the OBM Director the balance of all proceeds received by the state under the settlement agreement in State of Ohio v. McKesson Corp., Case No. CVH20180055 (C.P. Madison Co., settlement agreement of October 7, 2021).	Same as the House.
No provision.	Requires the OBM Director to remit the amounts certified to the Targeted Addiction Assistance Fund (Fund 5TZ0); (See OBMCD40).	Same as the House.

Executive	As Passed By House	As Reported By Senate Finance
DASCD40 Office of Risk Management attorney-client privilege		
R.C. 9.821	R.C. 9.821	R.C. 9.821
Requires the AGO and appointed counsel to share communications and documents with the Office of Risk Management made for the purpose of seeking legal advice in connection with certain actual or potential legal matters involving the Office's programs.	Same as the Executive.	Same as the Executive.
Establishes that all such documents shared between the Office and a state agency or the Attorney General are privileged and confidential.	Same as the Executive.	Same as the Executive
Fiscal effect: None.	Fiscal effect: Same as the Executive.	Fiscal effect: Same as the Executive.

Executive	As Passed By House	As Reported By Senate Finance
OBMCD40 Targeted Addiction Assistance Fund		
R.C. 126.67	R.C. 126.67	R.C. 126.67
Creates the Targeted Addiction Assistance Fund to receive all funding awarded to the state by court order to address the effects of the opioid crisis, unless such money is specifically directed elsewhere by the court.	Clarifies that the Targeted Addiction Assistance Fund consists of money awarded to the state to address the effects of the opioid crisis, removing the provision stating "unless such money is specifically directed elsewhere by the court."	Same as the House.
No provision.	Requires, beginning January 15, 2027, any money received under the settlement agreement in State of Ohio v. McKesson Corp., Case No. CVH20180055 (C.P. Madison Co., settlement agreement of October 7, 2021) to be certified by AGO and sent to OBM for deposit in the Targeted Addiction Assistance Fund (see AGOCD35).	Same as the House.
No provision.	Requires OBM to notify the Speaker of the House and President of the Senate when money is deposited into the fund.	Same as the House, but also requires notification to the Finance Committee chairpersons.
Fiscal effect: None.	Fiscal effect: Minimal.	Fiscal effect: Same as the House.

Executive		As Passed By House	As Reported By Senate Finance
CIVCD1	Housing discrimination civil actions	<div>R.C. 4112.055</div>	
No provision.		Requires CIV to authorize the AGO to file a civil suit in a housing discrimination claim not more than 30 days after receiving a timely notice from a party to a housing discrimination complaint that the party is electing to pursue the complaint in court rather than through the CIV complaint procedure.	No provision.
No provision.		Allows a complainant or an aggrieved person named in a housing discrimination complaint to file a civil suit not less than 30 days, but not more than 60 days, after a party to the complaint elects to proceed in court, provided one of the following applies:	No provision.
No provision.		(1) CIV fails to authorize the AGO to file the suit as required under continuing law.	No provision.
No provision.		(2) AGO fails to file the suit within 30 days of CIV authorization as required under continuing law.	No provision.
		Fiscal effect: Allows housing discrimination cases to be pursued as a civil suit sooner.	

Executive		As Passed By House		As Reported By Senate Finance	
ELCCD2	Abolish Ohio Elections Commission	R.C.	109.02, 145.055, 145.99, 742.044, 742.99, 3307.074, 3307.99, 3309.074, 3309.99, 3501.05, 3501.11, 3513.04, 3513.05, 3513.10, 3513.261, 3517.01, 3517.08, 3517.081, 3517.102, 3517.109, 3517.1012, 3517.11, 3517.121, 3517.13, 3517.153 (3517.14), 3517.15, 3517.16, 3517.155 (3517.17), 3517.993 (3517.18), 3517.20, 3517.21, 3517.22, 3517.23, 3517.991 (reenacted), 3517.992 (3517.99), 5505.046, 5505.99, Section 525.50; Repealed: 3517.14, 3517.151, 3517.152, 3517.154, 3517.156, 3517.157, 3517.99, 3517.991	R.C.	109.02, 111.29 (enacted), 145.054, 145.055, 145.99, 742.043, 742.044, 742.99, 3307.073, 3307.074, 3307.99, 3309.073, 3309.074, 3309.99, 3501.05, 3501.11, 3513.04, 3513.05, 3513.10, 3513.261, 3517.01, 3517.08, 3517.081, 3517.102, 3517.109, 3517.1012, 3517.11, 3517.121, 3517.13, 3517.152 (3517.14), 3517.153 (3517.15), 3517.154 (3517.16), 3517.155 (3517.17), 3517.157 (3517.18), 3517.993 (3517.171), 3517.20, 3517.21, 3517.22, 3517.23, 3517.991 (reenacted), 3517.992 (3517.99), 5505.045, 5505.046, 5505.99, Repealed: 3517.14, 3517.151, 3517.152, 3517.154, 3517.156, 3517.157, 3517.99, 3517.991; Section 395.10, 525.50
No provision.			Abolishes ELC as of January 1, 2026. Requires ELC, between the bill's effective date and January 1, 2026, to continue to hear the matters pending before it based on the current law requirements, but prohibits any new complaints from being filed with ELC during that time. Requires, instead, that complaints be filed with SOS or the board of elections, as applicable.		Same as the House, but replaces the ELC with a five-member Ohio Election Integrity Commission, to be appointed by SOS and the leaders of the General Assembly. Sets the qualifications, terms of office, compensation of the members of the new Commission, and process for removing a member for cause.
No provision.			No provision.		Requires the SOS to provide staff for the Ohio Election Integrity Commission. Transfers ELC's current staff to SOS instead of to the new Commission.
No provision.			Requires complaints regarding violations of the Campaign Finance Law to be heard by a hearing officer appointed by SOS or to be heard by a board of elections, depending on the violation, before any prosecution may commence.		Replaces the House provision with one that gives the new Commission jurisdiction over the same campaign finance related offenses as ELC currently has, plus certain voting- and petition-related offenses. Requires all complaints to be filed with SOS, reviewed and heard by an SOS attorney, and disposed of by SOS, except in the case of a conflict of interest.
No provision.			No provision.		Requires an attorney appointed by the new Commission to hear the matter if the subject of the complaint objects to SOS's determination within 14 days.

Executive	As Passed By House	As Reported By Senate Finance
No provision.	Changes several procedural requirements regarding administrative hearings of those complaints and the prosecutor to whom a violation may be referred, but generally retains the current administrative and criminal penalties.	Same as the House but allows SOS or the new Commission to dispose of a complaint as follows: (1) Find no violation and, if applicable, find the complaint frivolous; (2) find a violation and impose a fine of up to \$1,000 per occurrence; and (3) find a significant violation or repeated violations and refer the matter for prosecution.
No provision.	Transfers any matters pending before ELC as of January 1, 2026, to SOS or a board of elections (BOEs), as applicable, for disposition under the amendment.	Same as the House, but to only the SOS and not BOEs.
No provision.	Allows SOS to issue advisory opinions regarding the Campaign Finance Law and specifies that existing ELC opinions are considered SOS opinions unless and until they are amended or rescinded.	Replaces the House provision with one that instead transfers the authority to issue advisory opinions from the ELC to the Ohio Election Integrity Commission and additionally requires the Joint Legislative Ethics Committee to issue advisory opinions for campaign finance for General Assembly members and candidates (See ELC 3).
No provision.	Provides procedures for ELC to wind up its affairs and transfer its records, assets, and liabilities to SOS.	Same as the House.
No provision.	Removes all candidate filing fees credited to the Ohio Elections Commission Fund (see ELCCD1).	Replaces the House provision with one that transfers all candidate filing fees credited to the Ohio Elections Commission Fund to the Ohio Election Integrity Commission Fund (Fund 5CS1) (see ELCCD1).
No provision.	Transfers the cash balance of the Ohio Elections Commission Fund (Fund 4P20) to the Corporate and Uniform Commercial Code Filing Fund (Fund 5990) on January 1, 2026, or as soon as possible thereafter. Abolishes Fund 4P20 after the transfer is complete.	Same as the House, however transfers the cash balance of the Ohio Elections Commission Fund (Fund 4P20) to the Ohio Election Integrity Commission Fund (Fund 5CS1) on January 1, 2026, or as soon as possible thereafter.
No provision.	Cancels any existing encumbrances against Fund 4P20 ALI 051601, Operating Support, and reestablishes them against Fund 5990 ALI 050630, Elections Support Supplement, used by SOS. Appropriates the reestablished encumbrance amounts.	Same as the House, but instead reestablishes existing encumbrances against Fund 5CS1 ALI 050604, Ohio Election Integrity Commission, used by SOS.

Executive	As Passed By House	As Reported By Senate Finance
No provision.	<div>No provision.</div> <div>Fiscal effect: County Boards of Elections and the SOS will incur costs previously incurred by the ELC for complaints regarding violations of Campaign Finance Law.</div>	<div>Requires SOS to refer all past due fines imposed by ELC, SOS, or the new Commission to AGO for collection.</div> <div>Fiscal effect: The SOS will incur costs previously incurred by the ELC for complaints regarding violations of Campaign Finance Law. The bill appropriates \$250,000 in FY 2026 to SOS's Fund 5CS1 ALI 050604,Ohio Election Integrity Commission, to cover operating expenses.</div>

Executive		As Passed By House	As Reported By Senate Finance
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)
No provision.		No provision.	The bill makes various changes to laws related to AOS, as follows:
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.
No provision.		No provision.	Repeals a redundant provision requiring the AOS to audit each science, technology, engineering, and mathematics (STEM) school every fiscal year.
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.
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.

Executive	As Passed By House	As Reported By Senate Finance
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.
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.
No provision.	No provision.	Transfers custodian responsibility for Ohio’s public land records from the AOS to the OHS.
No provision.	No provision.	Requires executive agencies to receive pre-approval from the AOS for internally produced or independently produced audit reports.
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.
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.
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.

Executive	As Passed By House	As Reported By Senate Finance
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.
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.
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.
No provision.	No provision.	Removes the AOS from the process for a county to have sectional indexes made.
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.
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.
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.
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.
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.

Executive	As Passed By House	As Reported By Senate Finance
No provision.	No provision.	Eliminates the requirement that the DEW consult the AOS in reducing certain amounts payable to certain community schools.
No provision.	No provision.	Eliminates the Director of DEW and AOS's duty to jointly establish a method for auditing certain community schools.
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.
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.
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.
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.
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.
No provision.	No provision.	Eliminates the requirement that each subdivision and school library district budget include additional information prescribed by AOS.
No provision.	No provision.	Allows the AOS full discretion in selecting which school districts to audit for enrollment information.

Executive	As Passed By House	As Reported By Senate Finance
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.
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.
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.
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.
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.
No provision.	No provision.	Removes AOS and SOS from the process for investing money received by the courts for the assurance fund.
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.
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.
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.

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

Executive	As Passed By House	As Reported By Senate Finance
DPSCD40 Representation for sworn officers in criminal complaints		
R.C. 109.872	R.C. 109.872	
Allows the Governor or the Governor’s designee, at their discretion, to approve legal representation for a sworn employee as described below.	Same as the Executive.	No provision.
Allows a sworn employee who was involved in a use of force incident that resulted in physical harm or death to another individual to apply for legal representation if the use of force was within the scope of that employee’s official duties.	Same as the Executive.	No provision.
Requires the sworn employee’s appointing authority to pay the costs of that representation.	Same as the Executive.	No provision.
Defines “sworn employee” as:	Same as the Executive.	No provision.
(a) Enforcement agents appointed to enforce Ohio’s liquor laws and rules regulating the use of supplemental nutrition assistance program (SNAP) benefits (i.e. Ohio Investigative Unit);	(a) Same as the Executive.	(a) No provision.
(b) The Superintendent and troopers of the Ohio State Highway Patrol;	(b) Same as the Executive.	(b) No provision.
(c) Special police officers of the Ohio State Highway Patrol; and	(c) Same as the Executive.	(c) No provision.
(d) Other employees of any department, agency, or board of this state who are under the executive branch and ultimately report to the Governor and are authorized to investigate, execute the laws of the state, protect public safety, or enforce the laws of this state as part of their job duties.	(d) Same as the Executive.	(d) No provision.
Fiscal effect: Potential increase in costs for a sworn employee’s appointing authority if legal representation is requested and approved.	Fiscal effect: Same as the Executive.	

Executive	As Passed By House	As Reported By Senate Finance
DPSCD64 Trailers excluded from the Motor Vehicle Dealer Law		
	R.C. 4517.01	R.C. 4517.01
No provision.	<div>Excludes trailers from the Motor Vehicle Dealers Law, except for fifth wheel trailers, park trailers, travel trailers, tent-type fold-out camping trailers, or semitrailers.</div> <div>Fiscal effect: Potential minimal decrease in administrative costs for the BMV related to licensing certain trailers; corresponding loss in dealer licensing fee revenue. (Licensing fees for new and used motor vehicle dealers consist of a \$50 permit fee, a \$50.25 master plate fee (plus \$10.25 for each additional plate), and \$150 for the Title Defect Recision Fund (Fund 4Y70), used by AGO.)</div>	<div>Same as the House.</div> <div>Fiscal effect: Same as the House.</div>

Executive	As Passed By House	As Reported By Senate Finance
SOSCD15 Election Integrity Unit		R.C. 3501.05, 3501.055
No provision.	No provision.	Creates the Election Integrity Unit in the Office of the Secretary of State.
No provision.	No provision.	Requires the Unit to investigate alleged violations of the Election Law upon receiving complaints from the public or on its own initiative.
No provision.	No provision.	Allows the Unit to administer oaths, issue subpoenas, summon witnesses, compel the production of evidence, and hold hearings.
No provision.	No provision.	Requires the Unit to submit annual reports of its activities to the Governor and the General Assembly.
No provision.	No provision.	Requires prosecuting authorities, within one year of receiving a referral, to either prosecute the violation, request additional evidence from the Unit, or decline to prosecute via a written statement.
No provision.	No provision.	Permits the Unit to refer a case to the AGO if the prosecuting authority declines to prosecute the violation and send a written statement explaining why.
No provision.	No provision.	If the prosecuting authority requests additional evidence from the Unit, requires the Unit to respond to the request within 90 days.
No provision.	No provision.	If the Unit provides additional evidence, gives the prosecuting authority 180 days to prosecute or decline to prosecute via written statement; if the prosecuting authority does neither, permits the Unit to refer the case to the AGO.
		Fiscal effect: Minimal.

Executive

As Passed By House

As Reported By Senate Finance

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	R.C.	3780.02, 3780.03, 3780.10, 3780.18 (repealed), 3780.19 (repealed), 3780.22, 3780.23 (repealed), 3780.25, 3780.26, 3780.30, Section 801.60
		R.C.	3780.02, 3780.03, 3780.10, 3780.18 (repealed), 3780.19 (repealed), 3780.22, 3780.23 (repealed), 3780.25, 3780.26, 3780.30, Sections 387.20, 509.10, and 801.60
Increases the rate of the excise tax on adult use marijuana, beginning on July 1, 2025, from 10% to 20%.	No provision.	No provision.	
Imposes a 20% excise tax on the illegal sale of marijuana by an unlicensed seller.	Same as the Executive, but lowers the rate to 10%.	Same as the House.	
Repeals current law’s tax revenue distributions (36% to the state Cannabis Social Equity and Jobs Fund, 36% to the Host Community Cannabis Fund, 25% to the state Substance Abuse and Addiction Fund, and 3% to COM and TAX for administration purposes) and reallocates revenue from the tax to substance abuse prevention, treatment, and recovery programs, the 9-8-8 suicide prevention and mental health crisis hotline, county jail grant programs, training of peace officers and troopers, construction and renovation of such training facilities, local drug task forces, safe driver programs, Ohio investigative unit operations, Ohio poison control programs and laboratory testing, and temporarily to the AGO for administering requests for expungements. Limits some allocations for these purposes and directs any remaining receipts to the GRF.	Same as the Executive on repealing current law’s tax revenue distributions, but reallocates revenues from the tax all to the GRF except distributing 20% of tax revenue, for five years, to the Host Community Cannabis Fund to be distributed to municipalities and townships that have at least one adult-use dispensary or a location for which a provisional dispensary license is issued before July 1, 2025.	Same as the House.	
Repeals the authority of a municipal corporation or township to prohibit or limit the number of adult use cannabis cultivators, processors, or dispensaries within the municipal corporation or township's territory.	Same as the Executive.	No provision.	

Executive	As Passed By House	As Reported By Senate Finance
No provision.	No provision.	Requires Fund 7106 ALI 110659, Host Community Cannabis Payments, to be used to make payments to municipal corporations and townships under (E) (1) of R.C. 3780.22. Transfers \$20,000,000 cash from the Adult Use Tax Fund (Fund QG18) to the Host Community Cannabis Fund (Fund 7106) on July 1, 2025. Transfers the remaining cash balance of Fund QG18 at the end of FY 2025 from Fund QG18 to the GRF.
Fiscal effect: The Executive estimates an increase of \$86.8 million in FY 2026 and \$175.7 million in FY 2027 in adult use marijuana tax revenue.	Fiscal effect: Approximately \$95.6 million in FY 2026 and \$156.2 million in FY 2027 of adult use marijuana tax would be allocated to the GRF while the Host Community Cannabis Fund would receive about \$23.9 million in FY 2026 and \$39.1 million in FY 2027.	Fiscal effect: Same revenue distribution as the House, but also includes an appropriation for FY 2026 for Host Community Cannabis Payments

Executive	As Passed By House	As Reported By Senate Finance
LOCCD18 Local fiscal emergency receivership		
	R.C. 118.29, 2743.03	R.C. 118.29, 2743.03
No provision.	Establishes a process for the creation of a receivership for counties, townships, and municipal corporations in fiscal emergency.	Same as the House.
No provision.	Grants the court of claims jurisdiction to appoint a receiver for counties, townships, and municipal corporations in fiscal emergency.	Same as the House.
	Fiscal effect: Potential increase in state costs if a municipal corporation, county, or township, make a referral to the AGO for the creation of a receivership over those entities in fiscal emergency.	Fiscal effect: Same as the House.
LOCCD2 Video public records		
	R.C. 149.43	R.C. 149.43
No provision.	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.	Same as the House.
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.	Same as the House, but (1) expands the definition of victim by specifying that a victim may be a person who suffered loss and could seek remedy through a tort action, (2) permits a fee to be waived only upon the receipt of an affidavit by the victim or the victim's legal counsel identifying that the use of the video is to investigate harm or damages that may have been captured on the video, and (3) defines that "legal counsel of the victim" means an attorney who, at the time of making the request, produces to the state or local law enforcement agency or a prosecuting attorney's office a signed retention agreement or letter of representation that establishes that the attorney is representing the victim.

Executive	As Passed By House	As Reported By Senate Finance
	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.)	Fiscal effect: Same as the House.