

Executive	As Passed By House	As Reported By Senate Finance
COMCD26 Unclaimed funds filings		
R.C. 169.061, 169.08		
Authorizes COM to waive the submission of the standard claim form for unclaimed funds if: (1) the person claiming a property interest is identified as the owner of the funds or property on the report filed under R.C. 169.03; and (2) the Department reasonably believes the person claiming a property interest is entitled to receive the payment.	No provision.	No provision.
Authorizes COM to exchange information with other state agencies or political subdivisions to locate and return unclaimed funds to their rightful owner.	No provision.	No provision.
Fiscal effect: May result in some number of additional claims paid from the Unclaimed Funds Trust Fund.		
COMCD45 Ohio Cultural and Sports Facility Performance Grant Fund and unclaimed funds		
		R.C. 169.08, Section 243.20, 243.30
No provision.	No provision.	Transfers ownership of unclaimed funds to the state if the funds are not claimed by the owner or another person with a right to claim within ten years after the date the funds are first reported to COM and specifies that all property rights, legal title to, and ownership of unclaimed funds and interest vest solely in the state on the date the funds and interest escheat. Requires private holders of unclaimed funds to return funds to the Director when the funds escheat to the state.
No provision.	No provision.	Requires the COM Director, two times each year, to remit unclaimed funds and interest that escheat to the state to the Ohio Cultural and Sports Facility Performance Grant Fund (Fund 5CY1). (See also OBMCD51.)
No provision.	No provision.	Temporarily allows former owners of unclaimed funds to file a claim after the funds and interest escheat, but specifies that no such claims are permitted after January 1, 2036.

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No provision.	No provision.	Requires the COM Director to pay claims filed by former owners from the Unclaimed Funds Trust Fund and not seek reimbursement from any other source.
No provision.	No provision.	Requires the COM Director to develop guidelines and procedures for repayment of unclaimed funds and interest that are invested in non-liquid assets and to ensure that the balance of the Unclaimed Funds Trust Fund is sufficient to meet the state's repayment obligations.
No provision.	No provision.	Earmarks \$1,000,000 in each fiscal year of Fund 5430 ALI, 800602, Unclaimed Funds, to be used by the Division of Unclaimed Funds to employ technology, outreach, advertising, and other direct and indirect methods to locate and notify owners of unclaimed funds, or individuals with an established right to unclaimed funds, and assist them with filing claims. Fiscal effect: The first \$600,000,000 of the initial escheatment amount is to be deposited into the Ohio Cultural and Sports Facility Performance Grant Fund (Fund 5CY1) and the remainder into the Ohio Escheatment Fund (see OBMCD51).

Executive

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COMCD31 Unclaimed funds - claims from the estate of a deceased owner

R.C. 169.081

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

No provision.

No provision.

Fiscal effect: Uncertain.

COMCD27 Unclaimed funds reporting penalties

R.C. 169.12

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

No provision.

No provision.

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

No provision.

No provision.

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

Executive

As Passed By House

As Reported By Senate Finance

COMCD28 Unclaimed funds civil penalties

R.C. 169.99

Allows the not more than \$500 a day fine for unclaimed funds violations to be imposed for each offense. Makes these penalties in lieu of, not in addition to, the penalties imposed under R.C. 169.12 (see COMCD27). Allows the COM Director to waive such penalties if the person or holder acted in good faith and without negligence.	No provision.	No provision.
Allows the Director to impose a civil penalty of \$500 for each day from the date a fraudulent unclaimed funds report was filed until the date the report is corrected, up to a maximum of \$25,000, and an additional penalty of 25% of the amount fraudulently unreported or underreported. Specifies that these penalties are in addition to, the penalties imposed under R.C. 169.12 (see COMCD27).	No provision.	No provision.
Fiscal effect: Potential revenue gains from expanding these civil penalties.		

COMCD43 Retail installment contracts

		R.C. 1317.06
No provision.	No provision.	Authorizes an alternative schedule of installment payments for a retail installment contract that arises out of a consumer transaction, that may be used in lieu of the existing schedule, which is required to consist of substantially equal payments.
No provision.	No provision.	Specifies that, under the alternative schedule, the scheduled installments may vary, but an individual installment payment cannot be greater than 50% of any other installment payment.

COMCD34 Regulation of earned wage access services

	R.C. 1320.02, 1320.01 to 1320.10; 1320.21	
No provision.	Requires businesses that provide earned wage access (EWA) services to register with the Division of Financial Institutions.	No provision.

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No provision.	Establishes a process through which a business may apply for a certificate of registration including a \$300 nonrefundable annual registration fee.	No provision.
No provision.	Requires investigations and background checks for applicants and key officers the cost of which must be paid by the applicant.	No provision.
No provision.	Regulates the operation of businesses providing EWA services including by establishing consumer rights and protections.	No provision.
No provision.	Prohibits any local fees and assessments related to EWA services. Fiscal effect: Additional costs incurred by the Division of Financial Institutions would be offset to some extent through the nonrefundable fees of \$300 for an application of certification and \$200 for the required civil and criminal records investigations.	No provision.
COMCD12 Financial Literacy Education Fund		
R.C. 1321.21, 121.085	R.C. 1321.21, 121.085	R.C. 1321.21, 121.085
Removes the requirement that the OBM Director transfer 5% of the charges, penalties, and forfeitures paid to the Superintendent of Financial Institutions by check-cashing lenders, small loan licensees, mortgage brokers, loan officers, and certain other entities regulated by the Superintendent from the Consumer Finance Fund (Fund 5530) to the Financial Literacy Education Fund (Fund 5FW0).	Same as the Executive.	Same as the Executive.
Removes the requirement that the COM Director adopt a rule requiring at least 50% of the Financial Literacy Education programs be offered at public community colleges or state institutions.	Same as the Executive.	Same as the Executive, and also eliminates the requirement that the financial literacy education programs funded by the Financial Literacy Education Fund be directed to adults.

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<p>Removes a requirement that the COM Director provide an annual report to the Governor and the House and Senate outlining each financial literacy education program developed or implemented, the number of individuals educated by the program and accounting for all funds distributed.</p> <p>Fiscal effect: Potentially reduces the amount of cash transfers to Fund 5FW0 and costs for administering the Financial Literacy Education Program.</p>	<p>Same as the Executive.</p> <p>Fiscal effect: Same as the Executive.</p>	<p>No provision.</p> <p>Fiscal effect: Same as the Executive.</p>
COMCD42 Securities dealer exemptions		
<p>No provision.</p>	<p>No provision.</p>	<p>R.C. 1707.01, 1707.14</p> <p>Specifies that a bank holding company or a savings and loan holding company are included in the current exemption for dealer licenses when such an entity or its subsidiary is the issuer of the securities and meets other requirements under continuing law.</p> <p>Fiscal effect: Potential decrease in license fees deposited into the Division of Securities Fund (Fund 5500).</p>
COMCD10 Security Investor Education and Enforcement Fund grants		
<p>R.C. 1707.37</p> <p>Allows for money in the Division of Securities Investor Education and Enforcement Expense Fund (Fund 5GK0) to be used for education grants and allows the Division to adopt rules concerning qualifications for grant-funded programs.</p> <p>Fiscal effect: Potential increase in grant expenditures from Fund 5GK0.</p>	<p>R.C. 1707.37</p> <p>Same as the Executive.</p> <p>Fiscal effect: Same as the Executive.</p>	<p>No provision.</p>

Executive	As Passed By House	As Reported By Senate Finance
COMCD11 Ohio Investor Recovery Fund transfers		
R.C. 1707.47	R.C. 1707.47	R.C. 1707.47
Removes the annual \$2.5 million cap on cash transfers from the Division of Securities Fund (Fund 5500) to the Ohio Investor Recovery Fund (Fund 5XK0).	Same as the Executive.	Same as the Executive.
Fiscal effect: Increases the potential cash transfers that can be made to Fund 5XK0 from Fund 5500.	Fiscal effect: Same as the Executive.	Fiscal effect: Same as the Executive.
COMCD25 Burial permit fee increase		
R.C. 3705.17	R.C. 3705.17, 4767.10	R.C. 3705.17, 4767.10
Increases the burial permit fee from \$3.00 to \$4.50	Same as the Executive, but Increases the burial permit fee to \$10.	Same as the House.
No provision.	Increases from \$1 to \$6 the portion of each burial permit fee to be allocated to the Cemetery Grant Program.	Same as the House.
No provision.	Increases the maximum grant amount available under the Cemetery Grant Program from \$2,500 to \$5,000.	Same as the House.
Fiscal effect: Gain in burial permit fee revenue gain to the Cemetery Registration Fund (Fund 4H90).	Fiscal effect: Same as the Executive, but also increases the amount of grant funding available under the Cemetery Grant Program. COM issued \$104,000 in such grants in FY 2024.	Fiscal effect: Same as the House.
COMCD33 Fire code changes and enforcement		
	R.C. 3737.83, 3781.062	R.C. 3737.83, 3781.062
No provision.	Prohibits the State Fire Marshal (SFM) from including certain accessory spaces in determining whether an agricultural structure requires an automatic sprinkler system or other fire suppression system.	Replaces the House provision with one that prohibits the SFM, when determining sprinkler thresholds, from including the occupant load of a covered patio and its area if the building or structure is incident to the agricultural purpose of the land, exempt from Board of Building Standards rules, and meets other specified criteria.

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No provision.	<div>Requires the COM Director, in collaboration with the SFM, Board of Building Standards (BBS), and local building departments, to develop guidelines for the enforcement of the Ohio Building Code and State Fire Code in a coordinated manner, including the interaction of exemptions from one code with requirements of another code.</div> <div>Fiscal effect: Minimal.</div>	<div>No provision.</div> <div>Fiscal effect: Minimal.</div>
COMCD38 Online sale and curb side pickup of consumer fireworks		
	R.C. 3743.48	R.C. 3743.48
No provision.	<div>Permits licensed fireworks manufacturers and wholesalers to conduct online sales of 1.4G fireworks (“consumer fireworks”), subject to certain procedural requirements prescribed by the bill.</div>	<div>Same as the House, but makes various technical and clarifying changes.</div>
No provision.	<div>Requires online sales to be linked to a specific manufacturer or wholesaler that will deliver the consumer fireworks in the manufacturer’s or wholesaler’s retail showroom or via curbside delivery in a designated pick-up zone on the same licensed premises.</div>	<div>Same as the House.</div>
No provision.	<div>Allows a manufacturer or wholesaler to construct a tent or other temporary structure to provide shelter for employees and purchasers at the point of curbside delivery, provided those structures are approved by the SFM and compliant with the State Building Code, the State Fire Code, and local zoning requirements.</div>	<div>Same as the House.</div>
No provision.	<div>Requires manufacturers and wholesalers that conduct online sales of consumer fireworks to implement reasonable traffic control measures for curbside deliveries.</div>	<div>Same as the House.</div>

Executive	As Passed By House	As Reported By Senate Finance
No provision.	Prohibits a manufacturer or wholesaler from delivering consumer fireworks by mail order or other process outside the licensed premises, displaying fireworks for sale outside the retail showroom, or permitting members of the public to access areas of the licensed premises other than the retail showroom and the designated pickup zone for curbside delivery.	Same as the House.
No provision.	Allows a manufacturer or wholesaler to submit alternative delivery systems for consumer grade fireworks to the SFM for approval.	Same as the House.
No provision.	Permits the SFM to adopt rules as necessary to implement and enforce the provisions expanding sale and delivery conditions for consumer fireworks. Fiscal effect: Increase in oversight costs for the SFM to regulate these sales. Minimal, if any, gain in sales tax and receipts for the Fireworks Fee Receipts Fund (Fund 5BG1), which is used to regulate the fireworks industry.	Same as the House. Fiscal effect: Same as the House.
COMCD41 Drug misuse prevention, education, and public awareness initiatives		
	R.C. 3780.37, 243.30	
No provision.	Requires the Division of Cannabis Control to contract with a statewide nonprofit corporation to develop and implement cannabis and related drug misuse prevention, education, and public awareness initiatives. Requires at least 10% of the funding for the initiatives to be provided by the nonprofit corporation through private contributions. Requires the Division to oversee and evaluate the effectiveness of the initiatives undertaken by the nonprofit corporation.	No provision.

Executive	As Passed By House	As Reported By Senate Finance
No provision.	Requires that Fund 5TZ0 ALI 800661, Drug Addiction Partnership, be used to fund the public-private partnership mentioned above. Requires the Division to submit an annual report to the General Assembly detailing program activities, use of funds, and measurable outcomes. Fiscal effect: The bill provides funding of \$10.0 million each fiscal year for this purpose.	No provision.
COMCD13 Board of Building Standards Grant Program R.C. 3781.10, 3781.102 Permits the Board of Building Standards to establish a grant program to assist local building departments in the recruitment, training, and retention of qualified personnel. Allows the Board to use fees credited to the Industrial Compliance Operating Fund (Fund 5560) in connection with inspections and approval of plans and specifications by local building departments to administer and award the grants. Fiscal effect: Potential cost increases if COM uses this authority to establish the grant program including grant awards and administrative costs.	R.C. 3781.10, 3781.102 Same as the Executive. Fiscal effect: Same as the Executive.	No provision.
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.	R.C. 3781.10 Same as the Executive. Same as the Executive.	No provision. No provision.

Executive	As Passed By House	As Reported By Senate Finance
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.	Same as the Executive.	No provision.
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.	Same as the Executive.	No provision.
Fiscal effect: Potential minimal cost increases to BBS for establishing rules and competency requirements.	Fiscal effect: Same as the Executive.	
COMCD15 Board of Building Standards rules for new construction and alterations		
R.C. 3781.10, 3781.102	R.C. 3781.10, 3781.102	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.	Same as the Executive.	Same as the Executive.
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.	Same as the Executive.	Same as the Executive.
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.	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.	Same as the Executive.

Executive	As Passed By House	As Reported By Senate Finance
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.	Fiscal effect: Same as the Executive.
COMCD32 Kids Internet and Data Safety Commission		
R.C. 3793.01, 3793.02 - 3793.06, 3793.20 - 3793.25, 3793.30, 3793.40 - 3793.47, 3793.90, Section 820.40		
Creates the Kids Internet and Data Safety Commission within COM consisting of 11 members to enforce the below provisions, and further authorizes the Commission to: (1) identify emergent or current risks of harm to children and teens associated with online platforms; (2) recommend measures and methods for assessing, preventing, and mitigating such harms; (3) recommend methods and themes for conducting research regarding these harms; and (4) recommend best practices and clear consensus-based technical standards for required transparency reports and audits.	No provision.	No provision.
Requires "covered platforms" likely to be accessed by a child or teen to take certain measures to prevent foreseeable harms to children and teens, including by establishing parental controls and privacy settings.	No provision.	No provision.
Requires covered platforms to undergo third-party audits and issue annual reports concerning compliance with these requirements.	No provision.	No provision.
Requires "online platforms" to provide notices about algorithms used to display content on the platform and to allow users to opt into an input-transparent algorithm.	No provision.	No provision.

Executive	As Passed By House	As Reported By Senate Finance
Prohibits certain practices by operators of web sites, online services, online applications, and mobile applications related to collection, use, disclosure, and deletion of personal information of children and teens.	No provision.	No provision.
Requires such operators to obtain "verifiable consent" from the teen or parent of the child before collecting such personal information, subject to certain exclusions.	No provision.	No provision.
Requires the Commission to administer and enforce these requirements, including imposing administrative penalties. Delays the effective date of these provisions until July 1, 2026.	No provision.	No provision.
Creates the Kids Internet and Data Safety Fund in the state treasury, consisting of all money collected through administrative penalties imposed by the Commission.	No provision.	No provision.
Allows the MHA Director to use unencumbered funds beyond the amount needed by the Commission to administer the bill's provisions, to support addiction treatment for minors.	No provision.	No provision.
Fiscal effect: Indeterminate cost increases to operate the Commission and implement the specified requirements. Creates the Kids Internet and Data Safety Fund to pay the Commission's expenses, but does not appropriate funding.		
COMCD16 Minimum wage records		
R.C. 4111.99, 121.084		
Requires an employer who fails to retain records related to wages and hours to pay a fine of not more than \$100 each day of the violation and limits these total fines to \$5,000. Requires these fines to be deposited into the Industrial Compliance Operating Fund (Fund 5560).	No provision.	No provision.
Fiscal effect: Potential fine revenue gain to Fund 5560.		

Executive	As Passed By House	As Reported By Senate Finance
COMCD39 Low alcohol coolers		
	R.C. 4301.01, 4301.43, 4301.432, 4303.05	
No provision.	Expands the products that a mixed beverage manufacturer (A-4 permit) may manufacture and sell to alcohol retailers and distributors to include low-alcohol coolers.	No provision.
No provision.	Defines low-alcohol coolers as bottled and prepared cordials, cocktails, and highballs to which all of the following apply: (1) they are obtained by mixing any type of spirituous liquor with, or over, nonalcoholic beverages, flavoring, or coloring; (2) as a completed product, they contain between 0.5% of alcohol by volume (ABV) and 10% of ABV; and (3) they are sold only in packages of four to twelve single-serve containers with each container 16 ozs. in size.	No provision.
No provision.	Taxes low-alcohol coolers at \$0.35 per gallon, a reduction from the \$1.20 per gallon excise rate currently charged for mixed beverages, generally. Fiscal effect: Reduces receipts from the alcoholic beverage tax by an estimated \$3.1 million in FY 2026 and \$3.6 million in FY 2027, based on current trends in consumption.	No provision.
COMCD20 H liquor permit fees		
R.C. 4301.12, 4301.30	R.C. 4301.12, 4301.30	R.C. 4301.12, 4301.30
Requires all H liquor permit fees (required for transporting alcoholic beverages) where the permit premises are located outside Ohio be credited to the State Liquor Regulatory Fund (Fund 5LP0) rather than the Undivided Liquor Permit Fund (Fund 7066).	Same as the Executive.	Same as the Executive.
Fiscal effect: H liquor permit fees are \$300. For each such H permit, there will be a slight gain for Fund 5LP0 and a corresponding loss for Fund 7066.	Fiscal effect: Same as the Executive.	Fiscal effect: Same as the Executive.

Department of Commerce		Main Operating Appropriations Bill H.B. 96	
Executive		As Passed By House	As Reported By Senate Finance
COMCD19 Division of Liquor Control spirituous liquor sales			
R.C. 4301.19		R.C. 4301.19	R.C. 4301.19
Clarifies that the Division of Liquor Control has authority to sell spirituous liquor from A-3a liquor permit premises (micro-distilleries) because, under current law, those permit holders sell spirituous liquor that the permit holder manufactures under contract with the Division.		Same as the Executive.	Same as the Executive.
Fiscal effect: None.		Fiscal effect: Same as the Executive.	Fiscal effect: Same as the Executive.
COMCD35 Shared space for wineries			
		R.C. 4301.20	
No provision.		Allows two or more A-2 and A-2f permit holders (wineries and farm wineries) to use the same premises and manufacturing equipment to conduct all authorized activities for wineries.	No provision.
		Fiscal effect: None.	
COMCD44 Criteria for issuing D-5j liquor permit			
No provision.		No provision.	R.C. 4303.181
			Revises one of the conditions under which the D-5j liquor permit may be issued in a community entertainment district by eliminating the stipulation that the municipal corporation in which the permitted premises will be located in the district must have been incorporated as a village prior to 1880.
			Fiscal effect: Minimal.
COMCD21 D-7 liquor permit fees			
R.C. 4303.183		R.C. 4303.183	R.C. 4303.183
Specifies that the D-7 liquor permit, which is issued for six months, is \$2,814 rather than \$469 per month.		Same as the Executive.	Same as the Executive.
Fiscal effect: Since there is no change in the overall fee, there is no net effect on Fund 7066.		Fiscal effect: Same as the Executive.	Fiscal effect: Same as the Executive.

Department of Commerce		Main Operating Appropriations Bill H.B. 96			
Executive		As Passed By House		As Reported By Senate Finance	
COMCD22 F-4 liquor permit fee					
R.C.	4303.204	R.C.	4303.204	R.C.	4303.204
Adjusts the F-4 liquor permit (wine festival) fee, which is issued for one to three days, from \$60 per day to a flat fee of \$180.		Same as the Executive.		Same as the Executive.	
Fiscal effect: Potential small gain in permit revenue for Fund 7066.		Fiscal effect: Same as the Executive.		Fiscal effect: Same as the Executive.	
COMCD24 F-11 liquor permit fee					
R.C.	4303.2011	R.C.	4303.2011	R.C.	4303.2011
Adjusts the F-11 liquor permit (craft beer festival organizer) fee, which is issued for one to three days, from \$60 per day to a flat fee of \$180.		Same as the Executive.		Same as the Executive.	
Fiscal effect: Potential minimal fee revenue gain to the Undivided Liquor Permit Fund (Fund 7066).		Fiscal effect: Same as the Executive.		Fiscal effect: Same as the Executive.	
COMCD23 S-2 liquor permit renewal fee					
R.C.	4303.233	R.C.	4303.233	R.C.	4303.233
Increases the S-2 liquor permit (direct sales of wine from wine manufacturers to consumers) renewal fee from \$100 to \$250, the same fee as the initial permit.		Same as the Executive.		Same as the Executive.	
Fiscal effect: Potential small gain in permit revenue for Fund 7066.		Fiscal effect: Same as the Executive.		Fiscal effect: Same as the Executive.	
COMCD36 Written agency agreements					
		R.C.	4735.01, 4735.55, 4735.56, 4735.80	R.C.	4735.01, 4735.55, 4735.56, 4735.80
No provision.		Requires a real estate broker or salesperson to enter into an agency agreement with the seller, purchaser, or tenant and defines "nonexclusive agency agreement" for purposes of real estate transactions		Same as the House.	
		Fiscal effect: None.		Fiscal effect: Same as the House.	

Department of Commerce			Main Operating Appropriations Bill H.B. 96		
Executive		As Passed By House		As Reported By Senate Finance	
COMCD29 Real estate salesperson and broker applications					
R.C.	4735.06, 4735.09	R.C.	4735.06, 4735.09	R.C.	4735.06, 4735.09
Requires an applicant for a license as a real estate salesperson or broker to include the address of current residence on the application. Requires an applicant for a real estate broker license that is not an individual, to include on the application the address of the current residence of each of the applicant's members or officers. Exempts the address from the Public Records Law.		Same as the Executive.		Same as the Executive.	
Fiscal effect: Minimal potential costs to redact these addresses as necessary.		Fiscal effect: Same as the Executive.		Fiscal effect: Same as the Executive.	
COMCD17 Specialty contractor license application					
R.C.	4740.06	R.C.	4740.06	R.C.	4740.06
Eliminates the requirement that an application for a specialty contractor license be verified by the applicant's oath (notarized).		Same as the Executive.		Same as the Executive.	
Fiscal effect: None.		Fiscal effect: Same as the Executive.		Fiscal effect: Same as the Executive.	
COMCD18 Elevator mechanic's and contractor's licenses					
R.C.	4785.041, Section 125.10	R.C.	4785.041, Section 125.10	R.C.	4785.041, Section 125.10
Eliminates the requirement that a licensed elevator mechanic or contractor seeking a temporary continuing education waiver due to a temporary disability sign the waiver application under penalty of perjury.		Same as the Executive.		Same as the Executive.	
Eliminates the requirement that a physician's statement which a licensee must submit regarding the temporary disability, be certified.		Same as the Executive.		Same as the Executive.	
Fiscal effect: Potentially increases the likelihood of these waivers being approved, although presumably, there would be few such instances.		Fiscal effect: Same as the Executive.		Fiscal effect: Same as the Executive.	

Executive	As Passed By House	As Reported By Senate Finance
COMCD2 Division of Real Estate and Professional Licensing		
Section: 203.40	Section: 203.40	Section: 203.40
Requires Fund 4B20 ALI 800631, Real Estate Appraisal Recovery, to be used to pay settlements, judgements, and court orders for violations of real estate appraiser laws. Appropriates additional amounts requested by the COM Director and approved by the OBM Director.	Same as the Executive.	Same as the Executive.
Requires Fund 5480 ALI 800611, Real Estate Recovery, to be used to pay settlements, judgements, and court orders under real estate broker law and, as above, appropriates additional amounts for this purpose if necessary.	Same as the Executive.	Same as the Executive.
Requires Fund 5VD0 ALI 800653, Real Estate Home Inspector Recovery, to be used to pay settlements, judgements, and court orders under home inspector law and, as above, appropriates additional amounts for this purpose if necessary.	Same as the Executive.	Same as the Executive.
COMCD1 Unclaimed Funds-Claims		
Section: 243.20	Section: 243.20	Section: 243.20
Requires Fund 5430 ALI 800625, Unclaimed Funds-Claims, to be used to pay claims under the Unclaimed Funds Law. Appropriates additional amounts requested by the COM Director and approved by the OBM Director.	Same as the Executive.	Same as the Executive.

Executive	As Passed By House	As Reported By Senate Finance
COMCD3 Fire Department Grants		
Section: 243.20	Section: 243.20	Section: 243.20
(1) Requires that Fund 5460 ALI 800639, Fire Department Grants, be used to make grants to volunteer fire departments, fire departments that serve one or more small municipalities or small townships, joint fire districts comprised of fire departments that primarily serve small municipalities or small townships, local units of government responsible for such fire departments, and local units of government responsible for the provision of fire protection services for small municipalities or small townships.	(1) Same as the Executive.	(1) Same as the Executive.
(2) Requires the grants to be used to purchase firefighting or rescue equipment or gear or similar items, to provide full or partial reimbursement for the documented costs of firefighter training, or, at the discretion of the State Fire Marshal, to cover costs for providing fire protection services in the grant recipient's jurisdiction.	(2) Same as the Executive.	(2) Same as the Executive.
(3) Earmarks up to \$1,300,000 in each fiscal year to pay for the State Fire Marshal's costs of providing certain firefighter training classes at no cost to selected students, and allows the State Fire Marshal to establish the qualification and selection process for such classes.	(3) Same as the Executive.	(3) Same as the Executive.
(4) Earmarks up to \$4,000,000 in each fiscal year for Multi-Agency Radio Communication System (MARCS) grants. Establishes the criteria for awarding these grants, including authority for the State Fire Marshal to give preference to grants that will enhance emergency communication networks in the geographic region that includes and is adjacent to the applicant's jurisdiction. Limits the awards to \$50,000 annually per recipient.	(4) Same as the Executive.	(4) Same as the Executive.

Executive	As Passed By House	As Reported By Senate Finance
(5) Limits grant awards for firefighter or rescue equipment or gear or fire department costs of providing fire protection services to \$15,000 per fiscal year, or up to \$25,000 per fiscal year if an eligible entity serves a jurisdiction in which the Governor declared a natural disaster during the preceding or current fiscal year in which the grant was awarded, and up to \$15,000 per fiscal year for full or partial reimbursement of the documented costs of firefighter training, which could be in addition to any grant funds awarded for equipment or fire protection services. Requires the State Fire Marshal to determine the total amounts to be allocated for each eligible purpose.	(5) Same as the Executive.	(5) Same as the Executive.
(6) Requires the State Fire Marshal to administer the grant program in accordance with rules adopted as part of the State Fire Code, which may further define eligible entities and establish criteria for the awarding and expenditure of grant funds.	(6) Same as the Executive.	(6) Same as the Executive.
(7) Permits any appropriations in excess of the amount allocated for the grants to be used to administer the grant program.	(7) Same as the Executive.	(7) Same as the Executive.
(8) No provision.	(8) Earmarks \$30,000 in FY 2026 to be used to support volunteer firefighter training programs at the Northwestern Ohio Volunteer Firemen's Association Fire School.	(8) No provision.
No provision.	No provision.	Earmarks \$8,000,000 in FY 2026 to be used to provide small county volunteer fire department grants, and specifies eligible departments are those located within a county having a total population that is 70,000 or lower as of the most recent decennial census.

Executive	As Passed By House	As Reported By Senate Finance
No provision.	No provision.	Establishes the following small county volunteer fire department grant guidelines: (1) Limits grants to up to \$50,000 per recipient; (2) allows eligible fire departments to apply for one grant per fiscal year; and (3) requires that grants be used for firefighting or rescue equipment or gear, or for fire department costs associated with the provision of fire protection services.
No provision.	No provision.	Requires the OBM Director to transfer \$8,000,000 cash from the Ohio Highway and Transportation Safety Fund (Fund 5XI0) to the State Fire Marshal Fund (Fund 5460) in FY 2026 to provide funding for the grant program.
COMCD4 Cash transfers to the Division of Real Estate Operating Fund		
Section: 243.30	Section: 243.30	Section: 243.30
Allows the OBM Director, upon the request of the COM Director to transfer cash from the Real Estate Recovery Fund (Fund 5480) to the Division of Real Estate Operating Fund (Fund 5490) when the Fund 5480 cash balance exceeds \$250,000, provided that the minimum remaining amount in Fund 5480 is at least \$250,000.	Same as the Executive, but subjects the transfer to Controlling Board approval.	Same as the House.
Allows the OBM Director, upon the request of the COM Director to transfer cash from the Real Estate Appraiser Recovery Fund (Fund 4B20) to Fund 5490 when the Fund 4B20 cash balance exceeds \$200,000, provided that the minimum remaining amount in Fund 4B20 is at least \$200,000.	Same as the Executive, but subjects the transfer to Controlling Board approval.	Same as the House.
COMCD5 Cash transfers to Small Government Fire Department Services Revolving Loan Fund		
Section: 243.30	Section: 243.30	Section: 243.30
Allows the OBM Director, upon the request of the COM Director, to transfer up to \$600,000 cash from the State Fire Marshal Fund (Fund 5460) to the Small Government Fire Department Services Revolving Loan Fund (Fund 5F10).	Same as the Executive, but subjects the transfer to Controlling Board approval.	Same as the House.

Executive	As Passed By House	As Reported By Senate Finance
COMCD6 Cash Transfers to the Ohio Investor Recovery Fund		
Section: 243.30	Section: 243.30	Section: 243.30
Allows the OBM Director, upon the request of the COM Director, to transfer up to \$2,500,000 in each fiscal year from the Divisions of Securities Fund (Fund 5500) to the Investor Recovery Fund (Fund 5XK0).	Same as the Executive.	Same as the Executive.
Allows the COM Director, if sufficient funds are available in the Division of Securities Fund (Fund 5500), to request additional cash transfers from Fund 5500 to Fund 5XK0 in an amount agreed upon between the COM Director and OBM Director, to pay awards of restitution assistance and any expenses incurred.	Same as the Executive.	Same as the Executive.
Earmarks up to \$2,500,000 in each fiscal year from Fund 5XK0 ALI 800657, Ohio Investor Recovery, to provide restitution assistance to victims who (1) are identified in a final administrative order issued by the Division of Securities or a final court order as a purchaser damaged by a sale or contract for sale made violating the Ohio Securities Law, and (2) have not received the full amount of any restitution ordered in a final order before the application for restitution assistance is due.	Same as the Executive.	Same as the Executive.
COMCD7 Cash transfers to the Investor Education and Enforcement Expense Fund		
Section: 243.30	Section: 243.30	
Requires the OBM Director, on July 1, 2025, or as soon as possible thereafter, to transfer \$5,000,000 from the Division of Securities Fund (Fund 5500) to the Investor Education and Enforcement Expense Fund (Fund 5GK0).	Same as the Executive.	No provision.
Allows the OBM Director, upon the request of the COM Director, every three months, to transfer up to 5% of the fees and charges received in Fund 5500 to Fund 5GK0.	Same as the Executive.	No provision.

Executive	As Passed By House	As Reported By Senate Finance
COMCD8 Cash transfers to the Financial Literacy Education Fund		
Section: 243.30	Section: 243.30	Section: 243.30
Allows the OBM Director, upon request of the COM Director, to transfer up to \$150,000 in each fiscal year from the Consumer Finance Fund (Fund 5530) to the Financial Literacy Education Fund (Fund 5FW0).	Same as the Executive.	No provision.
Allows the OBM Director, upon the request of the COM Director, at least once every three months, to transfer up to 15% of the fees and charges received in Fund 5530 to Fund 5FW0.	Same as the Executive.	Same as the Executive, but reduces the fee transfer percentage to 5%.
COMCD9 Claiming unclaimed funds for the State of Ohio and political subdivisions		
Section: 243.30	Section: 243.30	
Allows the Treasurer of State, in consultation with the COM Director and OBM Director, to claim unclaimed funds in the name of the State of Ohio and not otherwise attributable to an administrative department and requires these unclaimed funds to be credited to the GRF.	Same as the Executive.	No provision.
Allows the county treasurer, in consultation with the COM Director and OBM Director, to claim unclaimed funds in the name of the political subdivision and not otherwise attributable to the political subdivision and requires these unclaimed funds to be credited to the appropriate fund of that political subdivision.	Same as the Executive.	No provision.

Executive	As Passed By House	As Reported By Senate Finance
Allows any person with a property interest in the unclaimed funds to file a claim with the COM Director and, upon sufficient proof of the validity of the claim, allows the Director to pay the claim less any expenses and costs incurred by the state or political subdivision in securing full title and ownership of the unclaimed funds. Prevents any other claimant from taking action against the state or political subdivision for or on account of the payment of the claim after the payment is made.	Same as the Executive.	No provision.
Fiscal effect: Potential revenue gains to the state GRF, or to applicable county funds for claiming applicable unclaimed funds. Currently the state has \$240,000 in unclaimed fund properties to which it is the rightful holder that could be collected and transferred to the GRF under this provision.	Fiscal effect: Same as the Executive.	

Executive	As Passed By House	As Reported By Senate Finance
MHACD35 High-THC Cannabis Impact Research Study		
	Section: 751.90	Section: 751.90
No provision.	Requires DBH to collaborate with COM to conduct a study in partnership with a public university or research consortium to assess cannabis regulation and the health risks and benefits of cannabis use.	Same as the House, but also permits DBH to partner with a public safety agency to conduct the study.
No provision.	Requires the study to examine:	Same as the House, but with the following changes:
(1) No provision.	(1) Physical, behavioral, cognitive, and neurodevelopmental effects of chronic or early use of high-potency THC cannabis products, particularly among individuals under the age of twenty-five.	(1) Same as the House.
(2) No provision.	(2) Cannabis-induced psychosis and schizophrenia.	(2) Same as the House.
(3) No provision.	(3) Cannabis hyperemesis syndrome.	(3) Same as the House.
(4) No provision.	(4) The relationship between cannabis use and depression, anxiety, and suicidal ideation.	(4) Same as the House, but also includes the relationships between cannabis use and completed suicides and cannabis use disorder.
(5) No provision.	(5) The relationship between cannabis use and cognitive and neurodevelopmental impairments such as decline in memory and executive functioning.	(5) Same as the House.
(6) No provision.	(6) Disproportionate impacts of cannabis use on vulnerable populations, including youth and individuals with a history of trauma or mental illness.	(6) Same as the House, but also includes pregnant women and unborn children as vulnerable populations.
(7) No provision.	(7) Health benefits of cannabis and hemp-derived products, including potential therapeutic uses and recommended guidelines for potency and usage.	(7) Same as the House, but removes the requirement to study the health benefits of cannabis and hemp-derived products, including potential therapeutic uses (only the recommended guidelines and usage are required).
(8) No provision.	(8) No provision.	(8) The relationship between cannabis use and IQ loss.

Executive	As Passed By House	As Reported By Senate Finance
No provision.	Requires DBH to submit a report to the Governor and General Assembly by June 30, 2026, and June 30, 2027, and to publish the report on DBH's website. (See MHACD31).	Same as the House.
No provision.	Requires DBH to seek the input of, as necessary to complete the report, ODH, RecoveryOhio, the Bureau of Workers' Compensation, DPS, the Attorney General, the State Medical Board, Cannabis industry representatives, and prevention consultants certified by the Chemical Dependency Professionals Board.	Same as the House, but replaces cannabis industry representatives with the Ohio High Intensity Drug Trafficking Area and adds children's hospitals to the list.

Executive	As Passed By House	As Reported By Senate Finance
OBMCD51 Major sports facility performance grants		
		R.C. 123.28, 123.281, 123.282, 169.08, 718.13, Section 229.40, 243.20
No provision.	No provision.	Replaces the House provisions related to construction of major sports facilities (see FCCCD9) with the following provisions.
No provision.	No provision.	Requires that, on January 1, 2026, or as soon as possible thereafter, the COM Director remit unclaimed funds and interest that escheat to the state under the amendment as follows: (1) \$600,000,000 for deposit into the Ohio Cultural and Sports Facility Performance Grant Fund (Fund 5CY1); and (2) The remainder for deposit into the Ohio Escheatment Fund.
No provision.	No provision.	Appropriates \$600,000,000 in FY 2026 to ALI 042428, Major Sports Facilities Performance Grants, out of the revenues received from the Ohio Cultural and Sports Facility Performance Grant Fund (Fund 5CY1). Requires OBM to use ALI 042428 to support construction of a "transformational major sports facility mixed-use project" that is associated with a Brook Park economic development project. Prohibits moneys from being disbursed from ALI 042428 prior to February 1, 2026.
No provision.	No provision.	Reappropriates the unexpended, unencumbered balance of item 042428, Major Sports Facilities Performance Grants, at the end of fiscal year 2026 to the same appropriation item in fiscal year 2027.
No provision.	No provision.	Permits state funds to be used as performance grants to pay or reimburse to up to 25% of the estimated construction costs of a major sports facility if certain criteria are met.

Executive	As Passed By House	As Reported By Senate Finance
No provision.	No provision.	Requires the professional sports franchise to submit a payment to OBM equal to eight and one-third percent of the total amount granted for the project, to be held in escrow, repayment conditioned on increased tax revenues meeting target amounts over a 16-year period as described below, and to establish a supplemental reserve fund in an amount equal to the initial escrow amount.
No provision.	No provision.	Permits the professional sports franchise to apply to receive its escrow money early if the total increased tax revenues have already equaled or exceeded the performance grant amount.
No provision.	No provision.	Establishes a schedule under which increased tax revenues produced by the major sports facility over a 16-year period must meet target amounts, which increase every four years, the sum of which is equal to the grant amount. For calendar years 2026, 2027, and 2028, provides that the incremental major sports facility mixed-use project district state tax revenues generated during each of those years are equal to the state taxes levied for the (1) sales and use tax, (2) personal income tax, and (3) commercial activity tax for the construction of, and the purchasing of or leasing of materials and items used in the construction of, the project. If the increased tax revenue does not equal target amounts, permits the money from the payment held in escrow to be used to offset the shortfall. If the amount held in escrow is not enough, permits OBM to take the remaining amounts from the supplemental reserve, which is deposited into the GRF.

Executive	As Passed By House	As Reported By Senate Finance
No provision.	No provision.	Requires the base amount to increase by 3.5% each year when calculating base professional sports franchise state tax revenues. However, for the Brookpark project and for calendar years 2026, 2027, and 2028, provides that the base professional sports franchise state tax revenues equals the actual state tax revenues generated at the Cleveland stadium.
No provision.	No provision.	Establishes tax reporting requirements for businesses operating in transformational major sports facility mixed-use project districts.
No provision.	No provision.	Requires the agreement between OBM and a professional sports franchise to establish the metes and bounds of the transformational major sports facility mixed-use project, which must be accompanied by a petition signed by every record owner of a parcel of real property located in the proposed district.
No provision.	No provision.	Requires all territory in the district to be contiguous, and contain only one transformational major sports facility mixed-use project.
No provision.	No provision.	Prohibits the territory of a district from being enlarged after it is established with OBM.
No provision.	No provision.	Requires that, if the owner loses a controlling share of ownership or control interest in the professional sports franchise, the rights and obligations of the owner are assigned to, and assumed by, any new owner with controlling ownership interest.

Executive	As Passed By House	As Reported By Senate Finance
No provision.	No provision.	Prohibits the professional sports franchise from ceasing to play most of its home games at the major sports facility and begin playing most of its home games at a different facility located anywhere outside of the transformational major sports facility mixed-use project district until the earlier of: (1) the total incremental major sports facility mixed-use project district state tax revenues equals or exceeds the amount of the performance grant appropriated to the project (including escrow and reserve amounts) or (2) 30 years after the franchise plays its initial regular season home game in the facility. Clarifies this provision is in addition to similar existing provisions prohibiting professional sports franchise owners from moving facilities.

Executive	As Passed By House	As Reported By Senate Finance
DEVCD58 Local Development Projects		
	Section: 259.20	Section: 259.20
No provision.	Makes the following earmarks of GRF ALI 195503, Local Development Projects:	Same as the House.
(1) No provision.	(1) \$500,000 in each fiscal year for Baldwin Wallace University to expand the Northeast Ohio Flight Information Exchange (NEOFIX) and support development of flight information exchanges in other communities in Ohio.	(1) No provision.
(2) No provision.	(2) \$500,000 in FY 2026 for the Mahoning Valley Scrappers for stadium maintenance and improvements.	(2) No provision.
(3) No provision.	(3) \$500,000 in FY 2026 for NewBridge Cleveland Center for Arts and Technology to support at-risk adult learner healthcare professional certification and job placement.	(3) No provision.
(4) No provision.	(4) \$250,000 in each fiscal year for the Neighborhood Alliance to support the homeless shelter in Lorain County.	(4) No provision.
(5) No provision.	(5) \$250,000 in each fiscal year for the city of Coshocton for a water line extension serving Warsaw and the River View School.	(5) No provision.
(6) No provision.	(6) \$250,000 in each fiscal year for Freedom a la Cart to support workforce initiatives and programs for human trafficking survivors.	(6) No provision.
(7) No provision.	(7) \$125,000 in each fiscal year for the Buckeye Lake Region Corporation to support community development.	(7) No provision.
(8) No provision.	(8) \$85,000 in FY 2026 for the Stark County Minority Business Association to support the development and operation of the Kirk Schuring Business Development Center and Innovation Hub.	(8) Same as the House.

Executive	As Passed By House	As Reported By Senate Finance
(9) No provision.	(9) \$45,000 in FY 2026 to provide a \$15,000 grant for one fire department in each of Geauga, Lake, and Portage counties, selected by the DEV Director, for the installation of baby boxes.	(9) No provision.
(10) No provision.	(10) \$10,000 in FY 2026 for the Salem Worlds War Memorial Building Association to support the development of a job training center.	(10) No provision.
(11) No provision.	(11) \$250,000 in FY 2026 for Boardman Township to provide matching funds for the flood mitigation assistance grant awarded to the township by the Federal Emergency Management Agency.	(11) No provision.
(12) No provision.	(12) \$15,000 in FY 2026 for sidewalk improvements and repairs in the Village of Grand River.	(12) No provision.

Executive		As Passed By House	As Reported By Senate Finance
PRXCD1	Cash Transfer from the Medical Marijuana Control Program Fund to the Drug Database Fund		
Section:	367.20	Section: 367.20	Section: 367.20
Permits the OBM Director to transfer up to \$2,745,500 in each fiscal year from the Medical Marijuana Control Program Fund (Fund 5SY0), used by COM, to the Drug Database Fund (Fund 5SG0), used by PRX at the request of the PRX Director.		Same as the Executive.	Same as the Executive.

Executive	As Passed By House	As Reported By Senate Finance
DPSCD66 Motor vehicle financial products		
		R.C. 1310.251, 1317.05, 3905.426, 4509.06, 4509.70
No provision.	No provision.	Exempts "excess wear and use waivers," i.e., contracts that nullify fees that might otherwise be owed at the end of a motor vehicle lease agreement for driving too many miles or damaging the vehicle, from state insurance laws.
No provision.	No provision.	Prohibits conditioning terms of a motor vehicle lease on the consumer's payment for an excess wear and use waiver.
No provision.	No provision.	Expands the existing insurance law exemption for motor vehicle "debt cancellation or debt suspension products" to include products that provide a financial benefit for the purchase of a new vehicle.
No provision.	No provision.	Limits the current requirement that debt cancellation or debt suspension products be listed as a specific good when invoiced to the consumer as "optional" products that are not a condition of the sale.
No provision.	No provision.	Exempts optional debt cancellation or debt suspension products from state law limitations on interest and finance charges.
No provision.	No provision.	Expands the types of agreements that qualify as "ancillary product protection contracts" and, thus, are exempted from state insurance laws, to include certain contracts that protect against lease-end charges, vehicle value protection agreements, and contracts involving under-speed vehicles.
No provision.	No provision.	Requires providers of "vehicle value protection agreements," i.e., agreements that provide a benefit to the purchaser when a vehicle is lost, stolen, damaged, obsolete, or diminished in value, to allow a 30-day period for the contract holder to cancel the agreement so long as no benefits have been paid.

Executive	As Passed By House	As Reported By Senate Finance
No provision.	No provision.	Establishes procedures and requirements for contract providers that seek to cancel a vehicle value protection agreement.
No provision.	No provision.	Requires insurance agents to take certain actions to confirm that a person seeking automobile insurance through the Ohio Assigned Risk Insurance Plan is unable to secure coverage through private insurers.
No provision.	No provision.	Expands who may report a driver or owner of a motor vehicle involved in an accident to the BMV for failure to maintain financial responsibility to include any person who suffers injury or property damage, as opposed to only persons who are also drivers of a vehicle involved in the accident. Fiscal effect: Potential administrative cost for the Department of Insurance to ensure that insurers doing business in the state comply with the requirements.

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
TAXCD21 Adult use cannabis: tax information exchange R.C. 3780.06 Requires TAX, upon the request of COM, to share pertinent information about the tax violations of an existing adult use cannabis licensee.	R.C. 3780.06 Same as the Executive.	R.C. 3780.06 Same as the Executive.
Fiscal effect: None. Current law only allows TAX to request this information for applicants seeking a license.	Fiscal effect: Same as the Executive.	Fiscal effect: Same as the Executive.

Executive		As Passed By House	As Reported By Senate Finance
LOCCD9	Mechanic's liens		
		R.C. 1311.04	
No provision.		Changes the default expiration date of a notice of commencement from six years to four years.	No provision.
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.
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.
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.
No provision.		Specifies that the expiration of a notice of commencement does not affect the attachment, continuance, or priority of any lien.	No provision.
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.	No provision.
		Fiscal effect: Minimal cost increase to county recorders for additional filings.	