

Department of Development		Main Operating Appropriations Bill H.B. 96	
Executive	As Passed By House	As Reported By Senate Finance	
DEVCD56 Tourism attractions, professional sports facilities, and related economic development			
	R.C. 122.14, 166.01, 166.02, 166.12, 166.17	R.C. 122.14, 166.01, 166.02, 166.12, 166.17	
No provision.	Expands the purposes of the existing Roadwork Development Fund to include funding: (1) construction, reconstruction, maintenance, or repair of public roads that provide or improve access to professional sports facilities; (2) improvements that provide or enhance access to tourism attractions and professional sports facilities; and (3) improvements associated with the retail and residential components that are a part of a tourism attraction or professional sports facility.	Same as the House.	
No provision.	Expands the purposes of the existing Facilities Establishment Fund (Fund 7037) to include allowing loans through the fund to persons engaged in developing tourism attractions and professional sports facilities.	Same as the House.	
No provision.	Removes the current law exclusion of point-of-final-purchase retail facilities as eligible projects for purposes of the Facilities Establishment Fund and its associated programs.	No provision.	
	Fiscal effect: H.B. 54, the FY 2026-FY 2027 transportation budget, provides \$15.2 million in each fiscal year for roadwork development project grants from Fund 4W00. This provision expands the eligible uses of grants from Fund 4W00 and loans from Fund 7037.	Fiscal effect: Same as the House.	
DEVCD11 Computer data center tax exemption application			
R.C. 122.175	R.C. 122.175	R.C. 122.175	
Removes the OBM Director as one of the recipients, forwarded by the Tax Credit Authority, of copies of an application for a complete or partial tax exemption for a taxpayer who proposes a capital improvement project for an eligible computer data center.	Same as the Executive.	Same as the Executive.	
Fiscal effect: None.	Fiscal effect: Same as the Executive.	Fiscal effect: Same as the Executive.	

Department of Development		Main Operating Appropriations Bill H.B. 96	
Executive		As Passed By House	As Reported By Senate Finance
DEVCD24 TechCred Program			
Section: 259.20		R.C. 122.1710, 122.1712, 122.1713, Sections 259.20, 701.50	R.C. 122.1710, 122.1712, 122.1713, Sections 259.20, 701.50
Requires GRF ALI 195556, TechCred Program, to be used for the TechCred Program and the Individual Microcredential Assistance Program (IMAP).		Same as the Executive.	Same as the Executive.
No provision.		Creates the Institutional Platinum Provider Program (IPPP) for state institutions of higher of education participating in the IMAP under which institutions receive advance payment to train individuals to earn a microcredential. Increases from \$500,000 to \$1,000,000 the total advance payment or reimbursement amount an institution participating in IPPP may receive in a fiscal year.	No provision.
No provision.		Creates the Platinum Provider Program for Ohio technical centers, state institutions of higher education, and private businesses or institutions participating in IMAP under which an eligible participant may receive one or more advance payments to train individuals to earn a microcredential.	No provision.
Fiscal effect: The bill provides funding of \$25.2 million in each fiscal year for microcredential training under GRF ALI 195556, TechCred Program.		Fiscal effect: Same as the Executive.	Fiscal effect: Same as the Executive.
DEVCD2 Residential Broadband Expansion Program			
R.C. 122.4041		R.C. 122.4041	
Adjusts the criteria used to score applications for grants (maximum 300 points) under the Ohio Residential Broadband Expansion Program by giving one-half point for each residential address the eligible project will reach in unserved areas and one-quarter point for each residential address in underserved areas.		Same as the Executive.	No provision.
Fiscal effect: None.		Fiscal effect: Same as the Executive.	

Department of Development			Main Operating Appropriations Bill H.B. 96		
Executive		As Passed By House		As Reported By Senate Finance	
DEVCD5	Elimination of the Mortgage Insurance Fund				
R.C.	122.451, 122.55, 122.56, 122.561, 122.57 (All repealed)	R.C.	122.451, 122.55, 122.56, 122.561, 122.57 (All repealed)	R.C.	122.451, 122.55, 122.56, 122.561, 122.57 (All repealed)
Eliminates the Mortgage Insurance Fund and the corresponding authority of the DEV Director to insure mortgage payments on behalf of a person, partnership, corporation, or community improvement corporation using money from the Fund.		Same as the Executive.		Same as the Executive.	
Eliminates the Mortgage Guarantee Fund.		Same as the Executive.		Same as the Executive.	
Eliminates sinking fund requirements for certain funds received by the DEV Director.		Same as the Executive.		Same as the Executive.	
DEVCD32	Welcome Home Ohio Program				
Section:	259.30	R.C.	122.631, 122.632, 122.633, Section 259.30	R.C.	122.631, 122.632, 122.633, Section 259.30
No provision.		Adds certain "qualified nonprofit developers" as eligible applicants for grants to purchase or rehabilitate residential property under the Welcome Home Ohio Program (WHO).		Same as the House.	
No provision.		Extends the WHO tax credit from the end of FY 2025 to the through the end of FY 2027, and caps the total amount of credits awarded in the biennium at \$20 million.		Same as the House.	
No provision.		Increases the amount of the WHO tax credit from one-third of the construction and rehabilitation costs to 90% of such costs.		Same as the House.	
No provision.		No provision.		Requires applicants for WHO tax credits to hold until maturity the note and mortgage, on an interest free loan, for any home that is the subject of the application.	
No provision.		No provision.		Transfers liability for a penalty imposed when purchasers of homes that were the basis of a WHO Program tax credit do not maintain ownership and occupancy for three years or sell to a buyer with more than the maximum income level from the buyer to the recipient of the tax credit.	

Executive	As Passed By House	As Reported By Senate Finance
No provision.	Increases the amount by which penalties are reduced annually from one-twentieth to one-third of the total amount of tax credit awarded for each year the original or subsequent buyer with a qualifying income resided in the home.	Same as the House regarding WHO grants but removes the increase in penalty for tax credits.
No provision.	No provision.	Allows recipients of WHO Program tax credits to avoid penalties for a buyer's failure to abide by the occupancy and resale restrictions by reacquiring the home and reselling it to new qualified buyers within twelve months, provided several conditions are met.
No provision.	No provision.	Allows the DEV Director to waive penalties for hardship faced by a home buyer who does not abide by the occupancy and resale restrictions of the WHO tax credit program.
No provision.	No provision.	Allows applicants for WHO Program tax credits to sell homes that are the subject of applications under any terms not in conflict with the authorizing legislation.
No provision.	Raises the income eligibility threshold to purchase WHO-funded property from 80% to 120% of the median income of the county in which the property is located.	Same as the House.
No provision.	Increases the amount for which WHO-funded homes may be sold from \$180,000 to \$220,000.	Same as the House.
No provision.	Allows WHO funds to be used to acquire or rehabilitate manufactured homes.	Same as the House.
No provision.	Decreases the minimum square footage WHO-funded units in a multi-unit property from 1,000 to 800 square feet.	Same as the House.
No provision.	Requires, if grant funds are used to construct or rehabilitate a unit in a multi-unit property, that no portion of the funds are used to construct or rehabilitate portions of the building that are for nonresidential uses, except for common areas used by the occupants of the residential units and improvements that serve both the residential units and the other portions of the building.	Same as the House.

Executive	As Passed By House	As Reported By Senate Finance
No provision.	Increases the maximum grant for land banks and qualified nonprofit developers to construct or rehabilitate qualifying residential property from \$30,000 per home to \$100,000 per home.	Same as the House.
No provision.	Caps the grant amount for land banks and qualified nonprofit developers to acquire qualifying residential property at \$100,000 per home.	Same as the House.
No provision.	Allows up to \$2,000 in each WHO grant to be used to fund the financial literacy counseling that grant recipients are required, under continuing law, to provide to purchasers of the property.	Same as the House.
No provision.	Requires that the counseling be provided over six months, rather than one year.	Same as the House but, clarifies that financial literacy counseling is to be provided before the application for a WHO Program tax credit.
No provision.	Requires such counseling to be provided by a "qualifying counseling provider," meaning an individual, business, nonprofit organization, or political subdivision that is licensed, certified, or authorized to provide homeownership counseling and financial literacy as one of its primary functions, including housing counselors certified by the U.S. Department of Housing and Urban Development or the Ohio Housing Finance Agency.	Same as the House.
No provision.	Reduces from 5 years to 3 years the amount of time the purchaser of a WHO-funded home must agree to occupy the home as a primary residence and not rent it to any other person.	Same as the House.
No provision.	Reduces from 20 years to 15 years the amount of time the purchaser of a WHO-funded home must agree to not sell the home to anyone whose income meets the WHO eligibility thresholds.	For WHO Program tax credits only, replaces the House provision with one that allows a purchaser of a WHO -funded home to sell it back to the developer.

Executive	As Passed By House	As Reported By Senate Finance
No provision.	Allows a grant or tax credit recipient to include in the deed restriction a right of first refusal to repurchase the property in order to ensure that subsequent purchasers meet the income eligibility thresholds.	Replaces the House provision on WHO tax credits with one that requires that the homes be sold with a twenty-year restrictive covenant, with the same income limitations, that is conditional and recorded only upon award of a tax credit and names DEV as a third-party beneficiary and allows rights of first refusal by contract.
No provision.	Requires the Director to adopt rules to determine the value of qualifying residential property located in a building with other uses and the total value of the building.	Same as the House for WHO grants but does not make this requirement for the WHO tax credit program.
No provision.	Requires a land bank or qualified nonprofit developer to use profits derived from the sale of qualifying residential property on which grant funds are spent for the land bank's land reutilization program or the qualified nonprofit developer's housing program.	Same as the House.
Requires Fund 5AP1 ALI 1956H3, Welcome Home Ohio Program, to be used for providing grants under the Welcome Home Ohio Program.	Same as the Executive.	Same as the Executive.
Earmarks \$20,000,000 in FY 2026 to be allocated to land banks to purchase residential property at foreclosure sales.	Same as the Executive but, increases the earmark to \$22,812,500 in each fiscal year.	Same as the House.
Earmarks \$20,000,000 in FY 2026 to be allocated to rehabilitate or construct residential property for income-restricted owners.	Same as the Executive but, increases the earmark to \$22,812,500 in each fiscal year.	Same as the House.
No provision.	Requires that the OBM Director transfer \$50,000,000 cash in FY 2026 from the Local Government Tangible Property Tax Replacement Fund (Fund 7081) to the Welcome Home Ohio Fund (Fund 5AP1).	Same as the House.

Executive	As Passed By House	As Reported By Senate Finance
Fiscal effect: The bill funds \$40,000,000 in grants in FY 2026.	Fiscal effect: The bill funds \$45,625,000 in grants in each fiscal year. The tax credit provision could reduce tax revenues by up to \$20,000,000 in the next biennium, but actual revenue loss could be lower than that based on the current biennium’s experience. Only a small fraction of the \$50,000,000 in WHO tax credits available during the FY 2024-FY 2025 biennium have been awarded, which could either signal a lack of demand or a long project completion timeline. Developers may only apply to DEV for a tax credit certificate after the rehabilitation or construction of a qualifying residential property is complete, and the property was sold to someone with qualifying income for the individual's or individuals' occupancy. If there has been a lack of demand, this provision's changes could lead to an increase in demand and more credits being issued.	Fiscal effect: Same as the House.
DEVCD63 Housing Accelerator Grants	R.C. 122.634, Section 259.20	
No provision.	Establishes a grant program to be administered by the Department of Development for townships and municipal corporations that adopt and implement at least three pro-housing policies as defined by the bill.	No provision.
No provision.	Requires GRF ALI 1954A6, Housing Accelerator, to be used for the housing development incentive grants. Reappropriates the unexpended, unencumbered amount at the end of FY 2026 for use in FY 2027. Fiscal effect: The bill provides funding of \$2.5 million each fiscal year for grants under the program.	No provision.

Executive

As Passed By House

As Reported By Senate Finance

DEVCD67	Residential economic development district grants				
	No provision.	No provision.		R.C.	122.635
	No provision.	No provision.			Creates a grant program for counties, townships, and municipal corporations located within 20 miles of a "major economic development project." Allows these applicants to collaborate with a housing developer, a port authority, a council of government, a regional planning commission, or one or more other counties, townships, or municipal corporations.
	No provision.	No provision.			Requires grant funds to be used for the following purposes: (1) Providing capital for housing development through grants or loans; (2) Acquiring and readying sites for development; (3) Providing financial assistance for housing-related infrastructure projects; (4) Addressing additional service or public safety needs; and (5) Any other purpose deemed appropriate by the DEV Director.
	No provision.	No provision.			Requires the applicant for a grant to demonstrate that the applicant has, or has imminent plans to, adopt and implement "pro-housing policies" and to approve a "major workforce housing project" that includes at least 100 units.
	No provision.	No provision.			Provides criteria for the DEV Director to score and prioritize applications that adopt more pro-housing policies, specifically regarding: density, lot size, side yard setbacks, open space, inspection, plan, impact, water and sewer tap fees, use of water pipe type, use of rigid and flexible pavement types, traffic studies, thoroughfare plans, and sanitary sewer or water extensions.

Executive	As Passed By House	As Reported By Senate Finance
No provision.	No provision.	Requires the DEV Director to adopt rules to implement and administer the program and to finalize and publish initial application procedures and scoring metrics no later than December 31, 2025.
No provision.	No provision.	Requires GRF ALI 1954A7, Residential Economic Development District Program, to support the Residential Economic Development District Grant Program. Reappropriates the unexpended, unencumbered balance of the ALI in FY 2026 for the same purpose in FY 2027. Fiscal effect: The bill provides \$10.0 million in FY 2026 and \$15.0 million in FY 2027 for grants under GRF ALI 1954A7, Residential Economic Development District Program.
DEVCD40 Brownfield Remediation		
Section: 259.30	Section: 259.30	R.C. 122.6511, Section 259.30
Requires Fund 5YE0 ALI 1956A2, Brownfield Remediation, to be used for grants and associated administrative costs for the Brownfield Remediation Program.	Same as the Executive.	Same as the Executive.
No provision.	No provision.	For purposes of the Brownfield Remediation program, does the following:
No provision.	No provision.	(1) Defines "planned economic development project" to mean a project to be developed at a brownfield where an organization for profit demonstrates site control, a plan for the development of the brownfield, and documented support for the planned economic development project of the municipal corporation or township in which the brownfield is located;

Executive	As Passed By House	As Reported By Senate Finance
No provision.	No provision.	(2) Alters the definition of "remediation" to include demolition and infrastructure development costs associated with a planned economic development project when a lead entity is an organization for profit, the organization for profit did not cause the environmental contamination at the brownfield, and the planned economic development project at the brownfield exists at the time of submission of the application for a grant;
No provision.	No provision.	(3) Defines "demolition and infrastructure development costs" as demolition costs and costs associated with constructing, upgrading, or extending infrastructure necessary to make a brownfield operational for a planned economic development project, including any other investment in the brownfield;
No provision.	No provision.	(4) Defines "site control" as holding fee simple title or a leasehold interest in a brownfield or being in contract to acquire a brownfield;
No provision.	No provision.	(5) Starting in FY 2027, eliminates the requirement that money not reserved for each county under continuing law be available for grants located anywhere in the state on a first-come, first-served basis; and
No provision.	No provision.	(6) Instead, starting in FY 2027, requires any funds appropriated and any money reserved from an appropriation that is not utilized to be awarded on a case by case basis with the DEV Director evaluating the economic merit of the project, when making an award determination, to the county, surrounding counties, and state. Additionally requires the Director to ensure that projects are not specific to one region of the state.
No provision.	Limits spending on administrative costs under Fund 5YE0 ALI 1956A2, Brownfield Remediation, to 2.5% in each fiscal year.	Same as the House.

Executive	As Passed By House	As Reported By Senate Finance
No provision.	Requires the OBM Director to transfer \$250,000,000 cash from the All Ohio Future Fund (Fund 5XM0) to the Brownfield Remediation Fund (Fund 5YE0) in FY 2026.	Same as the House.
DEVCD12 Film and theater tax credit award process		
R.C. 122.85	R.C. 122.85	R.C. 122.85
Replaces the two-round process for awarding motion-picture and Broadway theatrical production tax credits where half the fiscal year maximum is reserved for each round with one that uses a ranking process to make awards, considers applicants on a rolling basis, while retaining a priority for a TV series or miniseries.	Same as the Executive.	Same as the Executive.
DEVCD3 State private activity bond ceiling and fund		
R.C. 122.97	R.C. 122.97	R.C. 122.97
Grants the DEV Director authority to allocate Ohio's volume ceiling on state private activity bonds established under federal income tax law.	Same as the Executive.	Same as the Executive.
Requires the Director to adopt rules governing the administration of the volume ceiling, including an allocation formula.	Same as the Executive.	No provision.
Establishes a custodial fund consisting of fees paid by issuers receiving volume ceiling allocations and provides that the fund may be used to pay DEV's costs in administering Ohio's volume ceiling.	Same as the Executive.	No provision.
Fiscal effect: None. Codifies existing practice and rules. Fees are already deposited into the Volume Cap Administration Fund (Fund 6170).	Fiscal effect: Same as the Executive.	Fiscal effect: Same as the Executive.

Executive	As Passed By House	As Reported By Senate Finance
DEVCD64 Residential Development Revolving Loan Program		
		R.C. 122.98, 122.981, 176.05, 4115.04, and 5709.89; Sections 259.10, 259.30, 512.10
No provision.	No provision.	Creates the Residential Development Revolving Loan Program, to be administered by DEV, to fund improvements to infrastructure necessary to support construction of new, single-family residential dwellings in the rural areas of Ohio.
No provision.	No provision.	Limits funding to local government entities located in counties having a population of 75,000 or less and that issued fewer new construction permits for single-family homes than the average number of such permits for counties in Ohio in the most recent calendar year.
No provision.	No provision.	Requires borrowed funds to be solely used for projects involving the development, repair, or upgrade of water, sewer, road, electric, or gas infrastructure necessary to service dwellings meeting certain statutory requirements, including that the dwellings do not receive a federal low-income housing tax credit.
No provision.	No provision.	Limits the loan amount to 50% of the cost of the infrastructure developments, repairs, or upgrades, or \$30,000 per single-family residential dwelling to be served by that infrastructure, whichever is less.
No provision.	No provision.	Requires political subdivisions receiving loans under the program waive certain building, zoning, and planning requirements concerning the residential development project served by the infrastructure developments, repairs, or upgrades.
No provision.	No provision.	Requires eligible borrowers to submit, as a part of an application for a loan under the program, the proposed or recorded plot of the subdivision that is the basis of the development project.

Executive	As Passed By House	As Reported By Senate Finance
No provision.	No provision.	Prohibits DEV from using more than \$500,000 annually of the money deposited to the Residential Development Revolving Loan Fund for administrative expenses.
No provision.	No provision.	Prohibits DEV from establishing a schedule of fees and charges to be paid by applicants and loan recipients.
No provision.	No provision.	Specifies that the interest rate for loans made under the program must be the effective federal funds rate in effect at the time the loan agreement is made.
No provision.	No provision.	Requires a borrowing subdivision to exempt improvements constructed from loan proceeds from property tax, requires such properties make payments in lieu of taxes to the subdivision equal to the forgone tax, and requires the subdivision to use those payments to pay off the loan.
No provision.	No provision.	Requires all amounts received as repayment for loans made under the program to be credited to the Residential Development Revolving Loan Fund.
No provision.	No provision.	Exempts projects to develop, repair, or upgrade infrastructure needed for the construction of single-family, residential dwellings in Ohio rural areas using these loans from the Prevailing Wage Law.
No provision.	No provision.	Requires Fund 5CT1 ALI 1956B8, Residential Development Revolving Loan Program, to be used to support the Residential Development Revolving Loan Program. Reappropriates the unexpended, unencumbered portion of the ALI at the end of FY 2026 to FY 2027.
No provision.	No provision.	Requires the OBM Director to transfer \$100,000,000 cash in FY 2026 from the GRF to the Residential Development Revolving Loan Program Fund (Fund 5CT1). Fiscal effect: The bill provides program funding of \$100.0 million in FY 2026 under Fund 5CT1 ALI 1956B8, Residential Development Revolving Loan Program.

Executive		As Passed By House		As Reported By Senate Finance	
DEVCD6	Automated Clearing House Payments Fund				
R.C.	166.36	R.C.	166.36		
Creates the Automated Clearing House Payments Fund, a custodial fund consisting of regular loan repayments and fees by ACH transfer for loans made from loan programs administered by the DEV Director.		Same as the Executive.		No provision.	
DEVCD7	Enterprise Bond Retirement Fund				
R.C.	166.37	R.C.	166.37		
Creates the Enterprise Bond Retirement Fund, a custodial fund consisting of repayments, fees, and other money attributable to loans made by the DEV Director from the Facilities Establishment Fund.		Same as the Executive.		No provision.	
DEVCD8	Regional Loan Escrow Fund				
R.C.	166.38	R.C.	166.38		
Creates the Regional Loan Escrow Fund, a custodial fund consisting of all grants, gifts, contributions, and other money designated for or deposited in the Fund, and all repayments, fees, and other money attributable to loans made under the Regional 166 Loan Program.		Same as the Executive.		No provision.	
DEVCD57	Ohio Housing Trust Fund fees				
		R.C.	319.63, 174.02, 317.36		
No provision.		Removes the requirement that the designated share of Low- and Moderate-income Housing Trust Fund (Fund 6460) fees collected by county recorders be deposited into the Ohio Housing Trust Fund (Fund 6460).		No provision.	
No provision.		Requires that each county use Low- and Moderate-Income Housing Trust Fund fees for purposes determined by the appropriate county board of commissioners.		No provision.	

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		Fiscal effect: Shifts revenue credited to Fund 6460 under the DEV budget to the counties in which the fees were collected. In FY 2023 and FY 2024, Fund 6460 collected approximately \$49.9 million and \$44.6 million respectively.	
DEVCD9	Repeal of obsolete reports		
R.C.	4928.06, 4928.57, 4928.581, 4928.582, 4928.583	R.C. 4928.06, 4928.57, 4928.581, 4928.582, 4928.583	R.C. 4928.06, 4928.57, 4928.581, 4928.582, 4928.583
Repeals requirements for reports with due dates that have passed.		Same as the Executive.	Same as the Executive.
Fiscal effect: None.		Fiscal effect: Same as the Executive.	Fiscal effect: Same as the Executive.
DEVCD10	Expired revenue sources for Advanced Energy Fund		
R.C.	4928.61, 4928.34, 4928.62	R.C. 4928.61, 4928.34, 4928.62	R.C. 4928.61, 4928.34, 4928.62
Repeals the following obsolete provisions regarding Advanced Energy Fund revenue: (1) the expired temporary Advanced Energy Rider collected by electric distribution utilities and their remittance to the Advanced Energy Fund, (2) the 10-year limitation on remittance requirements for the temporary Advanced Energy Rider, (3) the quarterly remittance and timing requirements for revenues from (a) payments, repayments, and collections under the Advanced Energy Program and from Program income and (b) collections by an Ohio municipal electric utility or electric cooperative participating in the Advanced Energy Fund.		Same as the Executive.	Same as the Executive.
Repeals the obsolete requirements regarding the use of money collected in rates, as of October 5, 1999, for non-low-income customer energy efficiency programs.		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
DEVCD62 Helping Ohioans Stay in their Homes		
	Section: 259.20	Section: 259.20
No provision.	Earmarks \$4,000,000 in each fiscal year under GRF ALI 195406, Helping Ohioans Stay in their Homes, to People Working Cooperatively for the Safe and Healthy at Home Initiative.	Same as the House.
DEVCD68 One-Time Emergency Projects		
		Section: 259.20, 259.10
No provision.	No provision.	Requires Fund 4F20 ALI 1956B7, One-Time Emergency Projects, to be granted to Boardman Township to provide matching funds for the flood mitigation assistance grant awarded to the township by the Federal Emergency Management Agency.
No provision.	No provision.	Transfers up to \$500,000 cash in FY 2026 from the Controlling Board Emergency Purposes/Contingencies Fund (Fund 5KM0) to the State Special Projects Fund (Fund 4F20).
DEVCD13 Coal Research and Development Program		
Section: 259.20	Section: 259.20	Section: 259.20
Requires GRF ALI 195402, Coal Research and Development Program, to be used for the operating expenses of the Community Services Division in support of the Ohio Coal Development Office.	Same as the Executive.	Same as the Executive.

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DEVCD14 Minority Business Development			
Section: 259.20	Section: 259.20	Section: 259.20	
Requires GRF ALI 195405, Minority Business Development, to be used to support the activities of the Minority Business Development Division, including providing grants to local nonprofit organizations to support economic development activities that promote minority business development, in conjunction with local organizations funded through GRF ALI 195454, Small Business and Export Assistance.	Same as the Executive.	Same as the Executive.	
DEVCD15 Business Development Services			
Section: 259.20	Section: 259.20	Section: 259.20, 259.10	
Requires GRF ALI 195415, Business Development Services, to be used for the operating expenses of the Office of Strategic Business Investments and the regional economic development offices.	Same as the Executive.	Same as the Executive.	
Earmarks \$1,800,000 in each fiscal year for Development Projects, Inc. for various Department of Defense- and aerospace industry-related workforce economic development activities.	Same as the Executive.	Same as the Executive, but reduce the earmark to \$1,550,000 in FY 2026 and \$1,450,000 in FY 2027.	
DEVCD16 Redevelopment Assistance			
Section: 259.20	Section: 259.20	Section: 259.20	
Requires GRF ALI 195426, Redevelopment Assistance, to be used to fund the costs of administering energy, redevelopment, and other revitalization programs that DEV may implement, and allows the ALI to be used to match federal grant funding.	Same as the Executive.	Same as the Executive.	

Executive

As Passed By House

As Reported By Senate Finance

DEVCD17 Technology Programs and Grants

Section: 259.20

Requires GRF ALI 195453, Technology Programs and Grants, to be used for operating expenses incurred in administering the Ohio Third Frontier Programs and other technology focused programs that DEV may implement.

Section: 259.20

Same as the Executive.

Section: 259.20

Same as the Executive.

DEVCD18 Small Business and Export Assistance

Section: 259.20

Allows GRF ALI 195454, Small Business and Export Assistance, to be used to provide a range of business assistance, including grants to local organizations to support economic development activities that promote small business development, entrepreneurship, and exports of Ohio's goods and services, in conjunction with local organizations funded through GRF ALI 195405, Minority Business Development.

Section: 259.20

Same as the Executive.

Section: 259.20

Same as the Executive.

Requires the ALI to also be used to match grants from the U.S. Small Business Administration and other federal agencies.

Same as the Executive.

Same as the Executive.

Same as the Executive.

Same as the Executive.

DEVCD19 Appalachia Assistance

Section: 259.20

Allows GRF ALI 195455, Appalachia Assistance, to be used for (a) the administrative costs of planning and liaison activities for the Governor's Office of Appalachia; (b) financial assistance to projects in Ohio's Appalachian counties; (c) support of the four local development districts; (d) payment of dues for the Appalachian Regional Commission; and (e) as a match for federal funding received from the Appalachian Regional Commission.

Section: 259.20

Same as the Executive.

Section: 259.20

Same as the Executive.

Requires that programs funded through the ALI be identified and recommended by the local development districts and approved by the Governor's Office of Appalachia.

Same as the Executive.

Same as the Executive.

Same as the Executive.

Same as the Executive.

Executive	As Passed By House	As Reported By Senate Finance
Requires DEV to conduct compliance and regulatory review of the programs recommended by the local development districts, and allows moneys allocated under the ALI to be used to fund projects including those designated by the local development districts as community investment and rapid response projects.	Same as the Executive.	Same as the Executive.
Earmarks \$210,000 in each fiscal year from the ALI to support the Ohio Valley Regional Development Commission.	Same as the Executive.	Same as the Executive.
Earmarks \$210,000 in each fiscal year from the ALI to support the Ohio Mid-Eastern Government Association.	Same as the Executive.	Same as the Executive.
Earmarks \$210,000 in each fiscal year from the ALI to support the Buckeye Hills Regional Council.	Same as the Executive.	Same as the Executive.
Earmarks \$210,000 in each fiscal year from the ALI to support the Eastgate Regional Council of Governments.	Same as the Executive, but requires the earmark to be used to support the study and construction of oil and natural gas pipelines within Ashtabula, Columbiana, Mahoning, and Trumbull counties.	Same as the Executive.
Requires the four local development districts receiving this funding to use the funds for the implementation and administration of programs and duties under the Governor's Office of Appalachia.	Same as the Executive.	Same as the Executive.
Earmarks \$5,000,000 in each fiscal year from the ALI to support the Foundation for Appalachian Ohio.	Same as the Executive, but decreases the earmark to \$2,750,000.	Same as the House.
Earmarks \$1,000,000 in each fiscal year from the ALI to support the Ohio University's Voinovich School of Leadership and Public Service to work on behalf of the Mayor's Partnership for Progress.	Same as the Executive.	Same as the Executive, but earmarks \$850,000 in each fiscal year.

Executive	As Passed By House	As Reported By Senate Finance
No provision.	Earmarks \$1,000,000 in each fiscal year to the Appalachian Ohio Manufacturers Coalition to create a workforce reentry pilot program in Meigs, Athens, Morgan, Noble, Monroe, and Washington counties for individuals who have graduated from behavioral health recovery programs. Requires the program to be jointly developed and administered with the Appalachian Children Coalition, in consultation with the Director of Mental Health and Addiction Services.	No provision.
No provision.	Earmarks \$500,000 in each fiscal year for the Outdoor Recreation Council of Appalachia.	No provision.
No provision.	Earmarks \$250,000 in each fiscal year for the FosterHub in Hocking County.	No provision.
DEVCD20 CDBG Operating Match Section: 259.20 Requires GRF ALI 195497, CDBG Operating Match, to be used as matching state funds for federal assistance received from HUD according to the requirements of the Community Development Block Grant Program.	Section: 259.20 Same as the Executive.	Section: 259.20 Same as the Executive.
DEVCD21 BSD Federal Programs Match Section: 259.20 Requires GRF ALI 195499, BSD Federal Programs Match, to be used as matching state funds for grants from the U.S. Department of Commerce, National Institute of Standards and Technology Manufacturing Extension Partnership Program and Department of Defense APEX Accelerator Program, and other federal agencies. Requires the ALI to also be used for operating expenses of the Business Services Division.	Section: 259.20 Same as the Executive.	Section: 259.20 Same as the Executive.

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.

Department of Development		Main Operating Appropriations Bill H.B. 96
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.
DEVCD22 Ohio-Israel Agricultural Initiative		
Section: 259.20 Requires that GRF ALI 195537, Ohio-Israel Agricultural Initiative, be used to support the Ohio-Israel Agricultural Initiative. Prohibits the use of this ALI for travel and entertainment expenses incurred under the initiative.	Section: 259.20 Same as the Executive.	Section: 259.20 Same as the Executive.
DEVCD23 Sector Partnership Networks		
Section: 259.20 Requires GRF ALI 195553, Industry Sector Partnerships, to be used for the Ohio Industry Sector Partnership Grant program.	Section: 259.20 Same as the Executive.	Section: 259.20 Same as the Executive.
DEVCD59 Workforce Development Grants		
No provision.	Section: 259.20 Earmarks \$400,000 in each fiscal year under GRF ALI 195595, Workforce Development Grants, to support the Ohio Oil and Gas Career Jumpstart Program at each of the following: (1) Apollo Career and Technical Center; (2) Mahoning Career and Technical Center; and (3) Washington County Career Center.	No provision.

Executive	As Passed By House	As Reported By Senate Finance
DEVCD25 General obligation bond debt service payments		
Section: 259.25	Section: 259.25	Section: 259.25
Requires GRF ALI 195901, Coal Research and Development General Obligation Bond Debt Service, to be used to pay all debt service and related financing costs in FY 2026 and FY 2027 for obligations issued to fund the Coal Research and Development Program.	Same as the Executive.	Same as the Executive.
Requires GRF ALI 195905, Third Frontier Research and Development General Obligation Bond Debt Service, to be used to pay all debt service and related financing costs in FY 2026 and FY 2027 for obligations issued to fund the Third Frontier Program.	Same as the Executive.	Same as the Executive.
DEVCD26 Minority Business Bonding Fund		
Section: 259.30	Section: 259.30	
Permits the DEV Director, upon the recommendation of the Minority Development Financing Advisory Board, to pledge up to \$10,000,000 in unclaimed funds in the biennium allocated to the Minority Business Bonding Program.	Same as the Executive.	No provision.
Permits any transfer of unclaimed funds from the Unclaimed Funds Trust Fund to the Minority Bonding Fund (Fund 4490), but requires the transfer to occur only after proceeds of the initial transfer of \$2,700,000 authorized by CEB have been used for that purpose.	Same as the Executive.	No provision.
Requires that any expenditures made to pay losses arising from the Minority Business Bonding Program be made from Fund 4490 ALI 195658, Minority Business Bonding Contingency, and appropriates such amounts.	Same as the Executive.	No provision.

Executive	As Passed By House	As Reported By Senate Finance
DEVCD27 Business Assistance Program Section: 259.30 Requires Fund 4510 ALI 195649, Business Assistance Programs, to be used to cover the administrative expenses associated with the operation of loan incentives.	Section: 259.30 Same as the Executive.	Section: 259.30 Same as the Executive.
DEVCD28 State Special Projects Section: 259.30 Permits the State Special Projects Fund (Fund 4F20) to be used for the deposit of funds from private utility companies and other miscellaneous state funds, and allows funds to be used to match federal funding and to support programs of the Community Services Division and Business Services Division.	Section: 259.30 Same as the Executive.	Section: 259.30 Same as the Executive.
DEVCD29 Minority Business Enterprise Loan Section: 259.30 Requires Fund 4W10 ALI 195646, Minority Business Enterprise Loan, to be used for awards under the Minority Business Enterprise Loan Program and to cover operating expenses of the Minority Business Development Division. Requires all repayments from the program to be credited to Fund 4W10.	Section: 259.30 Same as the Executive.	Section: 259.30 Same as the Executive.
DEVCD30 Broadband Pole Replacement and Undergrounding Program Section: 259.30 Requires Fund 5AI1 ALI 1956G9, Broadband Pole Replacement and Undergrounding Program, to be used by DEV to support the Broadband Pole Replacement and Undergrounding Program.	Section: 259.30 Same as the Executive.	Section: 259.30 Same as the Executive.

Executive	As Passed By House	As Reported By Senate Finance
DEVCD31 Transfer from the Broadband Pole Replacement and Undergrounding Program Fund		
Section: 259.30	Section: 259.30	Section: 259.30
Transfers \$3,600,000 cash from the Broadband Pole Replacement and Undergrounding Program Fund (Fund 5AI1) to the Ohio Residential Broadband Expansion Grant Program Fund (Fund 5GT0) in FY 2026.	Same as the Executive.	Same as the Executive.
DEVCD33 Ohio Housing Investment Opportunity Program		
Section: 259.30, 515.20		
Requires Fund 5CH1 ALI 1956J2, Ohio Housing Investment Opportunity Program, be used to award grants and loans to local governments, or their designees, in rural counties and counties that border another state for housing development projects.	No provision.	No provision.
Designates eligible housing development project expenses to include: site acquisition, demolition, site remediation, wetland mitigation, or the extension or enhancement of sewer, water, gas, and electricity services.	No provision.	No provision.
Allows non-housing development project costs associated with planning for housing demand to be an eligible expense with priority given to county-wide proposals.	No provision.	No provision.
States that priority may be given to sites designated for housing development that have received funding under either the Brownfield Remediation Program or Building Demolition and Site Revitalization Program.	No provision.	No provision.
Allows the Director of OBM to transfer up to \$100,000,000 cash in FY 2026 from the Expanded Sales Tax Holiday Fund (Fund 5AX1) to the Housing Investment Program Fund (Fund 5CH1).	No provision.	No provision.

Executive	As Passed By House	As Reported By Senate Finance
<div>DEVCD34 Advanced Energy Loan Programs</div> <div>Section: 259.30</div> <div>Requires Fund 5M50 ALI 195660, Advanced Energy Loan Programs, to be used to provide financial assistance to customers for eligible advanced energy projects for residential, commercial, and industrial businesses; local governments; educational institutions; nonprofits; and agriculture customers. Allows the ALI to be used to match federal grant funding and to pay administrative costs of the program.</div>	<div>Section: 259.30</div> <div>Same as the Executive.</div>	<div>Section: 259.30</div> <div>Same as the Executive.</div>
<div>DEVCD35 Sports Events Grants</div> <div>Section: 259.30</div> <div>Requires Fund 5UY0 ALI 195496, Sports Events Grants, to be used for grants under the Ohio Sports Event Grant Program.</div>	<div>Section: 259.30</div> <div>Same as the Executive.</div>	<div>Section: 259.30</div> <div>Same as the Executive.</div>
<div>DEVCD36 Women Owned Business Loan</div> <div>Section: 259.30</div> <div>Requires Fund 5XH0 ALI 195632, Women Owned Business Loan, to be used to operate the Women Owned Business Loan Program.</div>	<div>Section: 259.30</div> <div>Same as the Executive.</div>	<div>Section: 259.30</div> <div>Same as the Executive.</div>
<div>DEVCD37 Minority Business Development Loan Administration</div> <div>Section: 259.30</div> <div>Requires Fund 5XH0 ALI 1956I1, Minority Business Development Loan Administration, to be used to operate the Women Owned Loan and Minority Business Micro-Loan Programs.</div>	<div>Section: 259.30</div> <div>Same as the Executive.</div>	<div>Section: 259.30</div> <div>Same as the Executive.</div>

Department of Development		Main Operating Appropriations Bill H.B. 96	
Executive	As Passed By House	As Reported By Senate Finance	
DEVCD38 Transfer from the State Small Business Credit Initiative Fund to the MBD Financial Assistance Fund			
Section: 259.30	Section: 259.30	Section: 259.30	
Transfers \$5,000,000 cash in FY 2026 from the State Small Business Credit Initiative Fund (Fund 3FJ0) to the MBD Financial Assistance Fund (Fund 5XH0). Requires all repayments of loans issued under Fund 5XH0 to be credited to the fund.	Same as the Executive.	Same as the Executive, but decreases the cash transfer amount to \$4,000,000 in FY 2026.	
Requires the DEV Director, upon the completion of the original Collateral Enhancement Program, to certify to the OBM Director the remaining cash balance in the State Small Business Credit Initiative Fund (Fund 3FJ0). Allows the OBM Director to transfer the certified amount from Fund 3FJ0 to the MBD Financial Assistance Fund (Fund 5XH0).	Same as the Executive.	Same as the Executive.	
DEVCD39 All Ohio Future Fund			
Section: 259.30		Section: 259.30, 509.10	
Requires Fund 5XM0 ALI 195576, All Ohio Future Fund, to be used for Fund 5XM0 purposes.	No provision.	Same as the Executive.	
DEVCD41 Demolition and Site Revitalization			
Section: 259.30	Section: 259.30	Section: 259.30	
Requires Fund 5YF0 ALI 1956A3, Demolition and Site Revitalization, to be used for grants and administrative costs under the Building Demolition and Site Revitalization Program.	Same as the Executive.	Same as the Executive.	
No provision.	Reappropriates the unexpended, unencumbered balance of Fund 5YF0 ALI 1956A3, Demolition and Site Revitalization, remaining at the end of FY 2026 to FY 2027.	Same as the House.	
No provision.	Requires the OBM Director to transfer \$20,000,000 cash in each fiscal year from the Local Government Tangible Property Tax Replacement Fund (Fund 7081) to the Building Demolition and Site Revitalization Fund (Fund 5YF0).	Same as the House.	

Executive	As Passed By House	As Reported By Senate Finance
DEVCD42 Volume Cap Administration		
Section: 259.30 Requires Fund 6170 ALI 195654, Volume Cap Administration, to be used for expenses related to the administration of the Volume Cap Program, and requires that revenues received by the Volume Cap Administration Fund (Fund 6170) consists of application fees, forfeited deposits, and interest earned from the custodial account held by the TOS.	Section: 259.30 Same as the Executive.	Section: 259.30 Same as the Executive.
DEVCD72 Priority Projects		
No provision.	No provision.	Section: 259.30, 259.10 Renames Fund 5A00 ALI 1956H2, One Time Priority Projects, to Fund 5A00 ALI 1956H2, Priority Projects, and earmarks the following:
No provision.	No provision.	(1) \$750,000 in each fiscal year for the Center on Appalachian Innovation at Marietta College;
No provision.	No provision.	(2) \$625,000 in each fiscal year for the Excellence Training Center at Youngstown State University;
No provision.	No provision.	(3) \$500,000 in each fiscal year for support and expansion of the Clark County unmanned and general aviation STEM pilot programs in all Ohio counties;
No provision.	No provision.	(4) \$500,000 in each fiscal year for the Ohio Aerospace Institute's Space Grant Consortium;
No provision.	No provision.	(5) \$400,000 in FY 2026 for the Showers Family Foundation to support the high school education of students with multiple disabilities, including Autism and Down Syndrome, if an equivalent local match is provided;
No provision.	No provision.	(6) \$350,000 in each fiscal year for the Fairfield County Workforce Center;
No provision.	No provision.	(7) \$250,000 in each fiscal year for the U.S. Route 30 expansion in Carroll, Stark, and Columbiana counties;

Executive	As Passed By House	As Reported By Senate Finance
No provision.	No provision.	(8) \$100,000 in each fiscal year for S.U.C.C.E.S.S. for Autism to expand an interprofessional professional training pilot program;
No provision.	No provision.	(9) \$250,000 in FY 2026 for the Eastgate Regional Council of Governments to support the study and construction of an oil and natural gas pipeline within Ashtabula, Columbiana, Mahoning, and Trumbull counties;
No provision.	No provision.	(10) \$1,250,000 in each fiscal year for the Ohio Life Sciences Foundation for workforce development projects;
No provision.	No provision.	(11) \$200,000 in FY 2026 for public safety services at the Voices of America Country Music Festival in West Chester Township on the condition that a local match in the same amount is provided;
No provision.	No provision.	(12) \$200,000 in FY 2026 and \$250,000 in FY 2027 for the Mid-East Career and Technology Centers to purchase CDL training simulators;
No provision.	No provision.	(13) \$175,000 in each fiscal year for the Buckeye Lake Regional Corporation to support community development;
No provision.	No provision.	(14) \$1,000,000 in FY 2026 and \$1,500,000 in FY 2027 for Southern State Community College to support the permanent Ohio Code-Scholar Program (see EDUCD148); and
No provision.	No provision.	(15) \$250,000 in each fiscal year for The Ohio State University East Side Dental Clinic.

Executive	As Passed By House	As Reported By Senate Finance
DEVCD43 Development Operations		
Section: 259.40 Authorizes the DEV Director to assess DEV's divisions for the costs of central service operations, requires assessments to contain the characteristics of administrative ease and uniform application, and requires such payments to be credited to the Supportive Services Fund (Fund 1350) using an intrastate transfer voucher.	Section: 259.40 Same as the Executive.	Section: 259.40 Same as the Executive.
DEVCD44 Development Services Reimbursable Expenditures		
Section: 259.40 Requires Fund 6850 ALI 195636, Development Services Reimbursable Expenditures, to be used for reimbursable costs. Specifies that revenues to the General Reimbursement Fund (Fund 6850) consist of moneys charged for administrative costs that are not central service costs and repayment of loans, including the interest thereon, made from the Water and Sewer Fund (Fund 4440).	Section: 259.40 Same as the Executive.	Section: 259.40 Same as the Executive.
DEVCD45 Rural Industrial Park Loan Program		
Section: 259.50 Requires Fund 4Z60 ALI 195647, Rural Industrial Park Loan, to be used to award loans under the Rural Industrial Park Loan Program. Limits maximum awards to \$4,000,000.	Section: 259.50 Same as the Executive.	Section: 259.50 Same as the Executive.
DEVCD46 Transfers from the Research and Development Loan Fund to the Business Assistance Fund		
Section: 259.50 Permits the OBM Director to transfer up to \$3,000,000 cash in each fiscal year from the Research and Development Loan Fund (Fund 7010) to the Business Assistance Fund (4510).	Section: 259.50 Same as the Executive, but requires Controlling Board approval.	Section: 259.50 Same as the House.

Executive	As Passed By House	As Reported By Senate Finance
DEVCD47 Capital Access Loan Program		
Section: 259.50 Requires Fund 5S90 ALI 195628, Capital Access Loan Program, to be used for operating, program, and administrative expenses of the Capital Access Loan Program, and requires program funds to be used to assist participating financial institutions in making program loans to eligible businesses that face barriers in accessing working capital and obtaining fixed-asset financing. Allows the OBM Director, with CEB approval, to transfer of up to \$1,000,000 cash in each fiscal year from the Minority Business Enterprise Loan Fund (Fund 4W10) to the Capital Access Loan Fund (Fund 5S90).	Section: 259.50 Same as the Executive.	Section: 259.50 Same as the Executive.
DEVCD48 Facilities Establishment		
Section: 259.50 Requires Fund 7037 ALI 195615, Facilities Establishment, to be used for the purposes of the Facilities Establishment Fund (Fund 7037) under Chapter 166. Permits CEB, in the biennium, to authorize expenditures, in excess of the amount appropriated under Fund 7037 for purposes consistent with the law governing economic development programs. Appropriates the authorized amounts.	Section: 259.50 Same as the Executive.	Section: 259.50 Same as the Executive.
DEVCD49 Third Frontier Operating Costs		
Section: 259.60 Requires Fund 7011 ALI 195686, Third Frontier Tax Exempt – Operating, and Fund 7014 ALI 195620, Third Frontier Taxable – Operating, to be used for Third Frontier Program operating expenses incurred in administering projects under each fund.	Section: 259.60 Same as the Executive.	Section: 259.60 Same as the Executive.

Executive	As Passed By House	As Reported By Senate Finance
DEVCD50 Third Frontier Research and Development taxable and tax exempt projects		
Section: 259.60	Section: 259.60	Section: 259.60
Requires Fund 7011 ALI 195687 and Fund 7014 ALI 195692 to be used to fund selected projects, which may include internship programs. Specifies that eligible costs are the costs of the projects to which the Third Frontier Research and Development Fund (Fund 7011) and the Research and Development Taxable Bond Project Fund (Fund 7014) are to be applied.	Same as the Executive.	Same as the Executive.
Permits OBM to approve written requests from DEV for the transfer of appropriations between the two ALIs based upon Third Frontier Program awards recommended by the Third Frontier Commission.	Same as the Executive.	Same as the Executive.
Reappropriates, at the request of the DEV Director and approval of the OBM Director, with additional information if the OBM Director seeks it, an amount up to the available balance of the two ALIs at the end of FY 2025 to be used for the same purpose in FY 2026.	Same as the Executive.	Same as the Executive.
DEVCD51 Broadband Equity, Access, and Deployment Program (BEAD)		
Section: 259.70	Section: 259.70	Section: 259.70
Requires Fund 3IF0 ALI 1956E4, Broadband Equity, Access, and Deployment Program (BEAD), be used to build infrastructure that supports the adoption of high-speed internet.	Same as the Executive.	Same as the Executive.
No provision.	Earmarks \$20,000,000 in FY 2026 to support the U.S. Route 30 OARnet Broadband Extension project which will build a middle-mile broadband network along portions of Route 30.	No provision.

Executive	As Passed By House	As Reported By Senate Finance
DEVCD52 HEAP Weatherization		
Section: 259.70 Allows up to 25% of the federal funds credited to the Home Energy Assistance Block Grant Fund (Fund 3K90) to be spent from ALI 195614, HEAP Weatherization, to be used to provide home weatherization services as determined by DEV.	Section: 259.70 Same as the Executive.	Section: 259.70 Same as the Executive.
DEVCD53 Transfer from the GRF to the State Marketing Office Fund		
Section: 512.10 Requires the OBM Director to transfer up to \$15,000,000 cash in FY 2026 from the GRF to the State Marketing Office Fund (Fund 5MJ0).	Section: 512.10 Same as the Executive, but increases the cash transfer amount to \$22,000,000.	Section: 512.10 Same as the Executive.
DEVCD70 Local Government Innovation Fund		
No provision.	No provision.	Section: 516.10 Requires the OBM Director, on July 1, 2025, to transfer the cash balance of the Local Government Innovation Fund (Fund 5KN0) to the GRF and abolishes Fund 5KN0. Fiscal effect: As of the end of May 2025, Fund 5KN0 contains approximately \$2.5 million.
DEVCD69 Transfers into the Priority Projects Fund		
No provision.	No provision.	Section: 516.30 Requires the OBM Director to make the following cash transfers in each fiscal year into the Priority Projects Fund (Fund 5A00):
No provision.	No provision.	(1) \$600,000 from the State Small Business Credit Initiative Fund (Fund 3FJ0)
No provision.	No provision.	(2) \$750,000 from the Business Assistance Fund (Fund 4510)
No provision.	No provision.	(3) \$2,500,000 from the Roadwork Development Fund (Fund 4W00)

Executive	As Passed By House	As Reported By Senate Finance
No provision.	No provision.	(4) \$1,000,000 from the Minority Business Enterprise Loan Fund (Fund 4W10)
No provision.	No provision.	(5) \$5,000,000 from the Rural Industrial Park Loan Fund (Fund 4Z60)
No provision.	No provision.	(6) \$3,000,000 from the State Fire Marshal Fund (Fund 5460)
No provision.	No provision.	(7) \$1,500,000 from the Industrial Compliance Operating Fund (Fund 5560)
No provision.	No provision.	(8) \$500,000 from the Securities Investor Education/Enforcement Fund (Fund 5GK0)
No provision.	No provision.	(9) \$1,000,000 from the Capital Access Loan Fund (Fund 5S90)
No provision.	No provision.	(10) \$3,000,000 from the Innovation Ohio Loan Fund (Fund 7009)
No provision.	No provision.	(11) \$4,000,000 from the Research and Development Loan Fund (Fund 7010)
No provision.	No provision.	(12) \$5,000,000 from the Facilities Establishment Fund (Fund 7037)
DEVCD4 Ohio State Small Business Credit Initiative Venture Capital Program Fund		
Section: 518.10	Section: 518.10	Section: 518.10
Creates the Ohio State Small Business Credit Initiative Venture Capital Program Fund (Fund 3IC0) in uncodified law. Requires money in the fund to be used to pay DEV's expenses for the Ohio Growth Capital, Ohio Early-Stage Focus, Certified Development Financial Institution Loan, and Collateral Enhancement programs. Requires all federal funds received from the State Small Business Credit Initiative to be credited to the fund. Requires all investment earnings of the fund to be credited to the fund.	Same as the Executive.	Same as the Executive.

Executive	As Passed By House	As Reported By Senate Finance
DASCD48 Affirmative action programs in state contracts		
	R.C. 125.111, 153.59, and 9.47 (repealed)	R.C. 125.111, 153.59, and 9.47 (repealed)
No provision.	Eliminates a requirement for all contractors from whom the state or a political subdivision makes purchases to have a written affirmative action program for the employment and utilization of economically disadvantaged persons.	Same as the House.
No provision.	Repeals a requirement that a person receive a certificate of compliance with affirmative action programs from DEV before bidding on a public improvement construction contract or a transportation construction contract awarded by DOT.	Same as the House.
	Fiscal effect: None.	Fiscal effect: Same as the House.

Executive

As Passed By House

As Reported By Senate Finance

OBMCD28 Transfers in to the GRF		
Section: 509.10	Section: 509.10	Section: 509.10
(1) Authorizes the OBM Director to transfer to the GRF interest earned in any state fund, with the exception of funds that are restricted or protected by the Ohio Constitution, federal tax law, or the federal Cash Management Improvement Act.	(1) Same as the Executive.	(1) Same as the Executive
(2) Authorizes the OBM Director to transfer up to \$200,000,000 cash during the biennium, from non-GRF funds that are not constitutionally restricted to the GRF.	(2) Same as the Executive.	(2) Same as the Executive.
(3) Authorizes the OBM Director to transfer cash as necessary during the biennium, from the School District Tangible Property Tax Replacement Fund (Fund 7047) and from the Local Government Tangible Property Tax Replacement Fund (Fund 7081) to the GRF.	(3) Same as the Executive, but limits the total amount of cash that may be transferred over the biennium to \$480,000,000.	(3) Same as the Executive.
(4) No provision.	(4) No provision.	(4) Requires the OBM Director to transfer \$4,000,000 in FY 2026 from the Audit Settlements and Contingency Fund (Fund 5BP1), used by DCY, to the GRF.
(5) No provision.	(5) No provision.	(5) Requires the OBM Director to transfer up to \$10,000,000 cash in FY 2026 from the Literacy Improvement Fund (Fund 5AQ1), used by DEW, to the GRF.
(6) No provision.	(6) No provision.	(6) Requires the OBM Director to transfer \$5,000,000 in each fiscal year from the Human Services Project Fund (Fund 5RY0), used by ODJFS, to the GRF.
(7) No provision.	(7) No provision.	(7) Requires the OBM Director to transfer \$1,000,000 in FY 2026 from the Workforce Development Projects Fund (Fund 5RX0), used by ODJFS, to the GRF.
(8) No provision.	(8) No provision.	(8) Requires the OBM Director to transfer \$4,000,000 in each fiscal year from the ODJFS Audit Settlements and Contingency Fund (Fund 5DM0) to the General Revenue Fund.

Executive	As Passed By House	As Reported By Senate Finance
(9) No provision.	(9) No provision.	(9) Requires the OBM Director to transfer \$20,000,000 in FY 2026 from the Pre-Securitization Tobacco Payments Fund (Fund 5LS0) to the GRF.
(10) No provision.	(10) No provision.	(10) Requires the OBM Director to transfer up to \$10,000,000 cash in FY 2026 from the Super RAPIDS Fund (Fund 5AH1), used by ODHE, to the GRF.
(11) No provision.	(11) No provision.	(11) Requires the OBM Director to transfer up to \$9,000,000 cash in FY 2026 from the Grow Your Own Teacher Program Fund (Fund 5ZY0), used by ODHE, to the GRF.
No provision.	No provision.	(12) Requires the OBM Director to transfer \$15,000,000 cash from the Broadband Pole Replacement and Undergrounding Program Fund (Fund 5AI1), used by DEV, to the GRF in FY 2026.
No provision.	No provision.	(13) Requires the OBM Director to transfer \$15,000,000 cash in FY 2026 from the Rail Safety Crossing Fund (Fund 5ZP0), used by ODOT, to the GRF.
No provision.	No provision.	(14) Requires the OBM Director to transfer \$2,500,000 cash in each fiscal year from the Information Technology Development Fund (Fund 5LJ0), used by DAS, to the GRF.
No provision.	No provision.	(15) Requires the OBM Director to transfer \$250,000,000 cash in FY 2026 from the All Ohio Future Fund (Fund 5XM0) to the GRF.

Executive

As Passed By House

As Reported By Senate Finance

Other Education Provisions

EDUCD148 Ohio Code Scholars Program

No provision.	No provision.	<div>R.C. 3313.905, (Repeal and reenact)</div> <div>Replaces the five-year Ohio Code-Scholar Pilot Program established in 2021 with a permanent program, outlines permissible uses of the appropriation for the program, requires the Director of Development to oversee the allocation and use of the appropriation and permits the DEW Director to establish guidelines to ensure compliance, requires an annual report on the program, and designates the Southern State Community College as the lead entity to expand the program.</div> <div>Fiscal effect: The bill earmarks \$1,000,000 in FY 2026 and \$1,500,000 in FY 2027 from Fund 5A00 ALI 1956H2, Priority Projects, in the Department of Development budget, to support the program (see DEVCD72).</div>
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Executive	As Passed By House	As Reported By Senate Finance
GOVCD5 Education and Workforce Data Insights Board		R.C. 6303.01, 6303.02, 6303.03, 6303.04, 6303.05
No provision.	No provision.	Establishes the Education and Workforce Data Insights Board ("Board") within the Governor's Office of Workforce Transformation to make the state's education and workforce data more useful, applicable, and beneficial to the state's citizens.
No provision.	No provision.	Sets the composition of the Board as consisting of not more than 15 members, including specified state agency directors, stakeholders appointed by the Governor and, if determined necessary by the Governor, members of the public with extensive experience in relevant topics.
No provision.	No provision.	Requires the Board to meet at least quarterly in a public setting, to provide one week's advance notice of the meeting's date, time, and location, and to post meeting materials and, if possible, recordings to the Board's dedicated web site.
No provision.	No provision.	Requires the Board to develop a vision, mission, and strategic plan, within 270 days of the section's effective date, and review at least once every 5 years.
No provision.	No provision.	Permits the Board to create a single, independent entity to implement its activities and objectives.
No provision.	No provision.	Permits the chairperson of the Board to create advisory committees to research or discuss specialized topics, solicit stakeholder feedback, complete projects, or generate recommendations for the full Board.
		Fiscal effect: Potential increase in costs for GOV to establish the Board and implement the specified requirements.

Executive	As Passed By House	As Reported By Senate Finance
BORCD114 Scholarship Rules Advisory Committee repeal		
No provision.	<div><div>R.C.3333.373, (Repealed)</div><div>Abolishes the Scholarship Rules Advisory Committee, which provides recommendations to the Chancellor about rules, criteria, and guidelines necessary to implement the scholarship and certain fellowship programs.</div><div>Fiscal effect: None.</div></div>	<div><div>R.C.3333.373, (Repealed)</div><div>Same as the House.</div><div>Fiscal effect: Same as the House.</div></div>
BORCD66 Super RAPIDS		
Section: 381.635 Reappropriates an amount requested by the Chancellor, up to the available balance of Fund 5AH1 ALI 235688, Super RAPIDS, at the end of FY 2025 and FY 2026 to FY 2026 and 2027, respectively.	<div><div>Section: 381.635</div><div>Same as the Executive.</div></div>	<div><div>Section: 381.635</div><div>Replaces the Executive provision with one that requires ALI 235688 be used by the Governor's Office of Workforce Transformation (OWT) and the Chancellor to support collaborative projects among state institutions of higher education, OTCs, and other secondary and postsecondary education and workforce-related entities to strengthen education and training opportunities that maximize workforce development area in regions throughout the state (effectively restoring language to current temporary law).</div></div>
No provision.	No provision.	Requires these funds be used to support efforts that build capacity, remove employment and training barriers for prospective and unemployed workers, develop and strengthen business-led strategies in the impacted industries, and provide local guided solutions to employment for communities in economic transition.
No provision.	No provision.	Requires the Chancellor and OWT to consult with DEV and other stakeholders as determined to be appropriate, to define Ohio regions and distribute these funds to those regions.
No provision.	No provision.	Permits a portion of the funds in each fiscal year to be used by OWT to meet urgent workforce development and job creation needs throughout the state.

Executive

As Passed By House

As Reported By Senate Finance

BORCD80 Ohio Tech Talent Initiative		
Section: 381.760	Section: 381.760	
Establishes the Ohio Tech Talent Initiative to promote, prioritize, and expand engineering technician education for engineering technology and other fields essential to the semiconductor and advanced manufacturing industries. Authorizes the Chancellor to determine the list of academic programs to be included, with OWT, based on the Classification of Instructional Program (CIP).	Same as the Executive.	No provision.
Requires, for certain model and statewide innovative waiver pathways, the Chancellor and DEW Director, in conjunction with OWT, to jointly collaborate with public secondary schools and partnering public colleges and universities to establish, promote, and prioritize pathways that prepare participants to successfully enter the workforce in engineering technology and other fields essential to the semiconductor or advanced manufacturing industries. Requires the Chancellor and DEW Director to also leverage the one-year option credit articulation process for students enrolled in OTCs who complete a 900-hour program of study and obtain an industry-recognized credential.	Same as the Executive.	No provision.
Authorizes the Chancellor and DEV Director to use funds from the following operating and capital ALIs: (1) GRF ALI 235438, Choose Ohio First; (2) Fund 5NH0 ALI 235517, Ohio Work Ready Grant; (3) GRF ALI 235425, Ohio Work Ready Grant; (4) Fund 5YD0 ALI 235494, Second Chance Grant Program; (5) Fund 7034 ALI C23528, Workforce Based Training and Equipment; (6) GRF ALI 195556, TechCred Program; and, (7) other appropriation items as determined by the Chancellor and OWT.	Same as the Executive.	No provision.

Executive	As Passed By House	As Reported By Senate Finance
Authorizes the Chancellor to require state and private institutions of higher education to establish a workforce-education partnership, and to require that each partnership specifically focus on engineering technology and other fields essential to the semiconductor and advanced manufacturing industries.	Same as the Executive.	No provision.
Fiscal effect: ODHE may incur additional costs to administer the initiative. Any ALIs used to support the initiative will incur an increase in expenditures should the Chancellor and DEV Director choose to use them.	Fiscal effect: Same as the Executive.	

Executive		As Passed By House		As Reported By Senate Finance	
JFSCD34	Community Services Block Grant				
R.C.	122.66, 122.67, 122.68, 122.681, 122.69, 122.70, 122.701, 122.702, 5101.311, 5101.312, 5101.313, 5101.314, 5101.315, 5101.316, 5101.317, 5101.318, 121.22, 122.1710, 307.985, 2915.01, 3701.033, 5101.101; Section 525.20	R.C.	122.66, 122.67, 122.68, 122.681, 122.69, 122.70, 122.701, 122.702, 5101.311, 5101.312, 5101.313, 5101.314, 5101.315, 5101.316, 5101.317, 5101.318, 121.22, 122.1710, 307.985, 2915.01, 3701.033, 5101.101; Section 525.20	R.C.	122.66, 122.67, 122.68, 122.681, 122.69, 122.70, 122.701, 122.702 (repealed), 5101.311, 5101.312, 5101.313, 5101.314, 5101.315, 5101.316, 5101.317, 121.22, 122.1710, 307.985, 2915.01, 3701.033, 5101.101; Section 525.20
Transfers the duties and powers to administer Community Service Block Grant funds from DEV to ODJFS.		Same as the Executive.		Same as the Executive.	
Modifies an existing requirement that the General Assembly conduct public hearings on Community Services Block Grant funds as required by federal law as follows: (1) removes the requirement that the hearings be conducted each year; and (2) removes the requirement that the hearings are to be on the proposed use and distribution of funds.		Same as the Executive.		Replaces the Executive provision with a provision that repeals the requirement that the General Assembly conduct these hearings.	
Requires that any business beginning before, but not completed by, July 1, 2027 within DEV that will be transferred with these programs must be completed in the same manner in ODJFS.		Same as the Executive.		Same as the Executive.	
Requires that by July 1, 2026, the DEV and ODJFS directors must develop a plan to implement the transfer of the programs’ duties and function, and the directors must enter a memorandum of understanding concerning the transfer.		Same as the Executive.		Same as the Executive.	
Permits DEV and ODJFS to jointly or separately enter into contracts with public or private entities for staff training and development to facilitate the transfer.		Same as the Executive.		Same as the Executive.	

Executive	As Passed By House	As Reported By Senate Finance
Requires that all employees associated with these programs are transferred from DEV to ODJFS with the same positions and benefits by July 1, 2027. Permits ODJFS to establish, change, and abolish positions, as well as to assign, reassign, classify, reclassify, transfer, reduce, promote, or demote all employees not subject to collective bargaining. Permits ODJFS (or DEV, in the case of an employee transferred outside of ODJFS) to assign or reassign an exempt employee to a bargaining unit classification. Excludes the transfer of programs and employees under this section and the reassignment of certain functions and duties from appropriate subjects of collective bargaining.	Same as the Executive.	Same as the Executive.
Permits ODJFS, with approval of OBM, to establish a retirement incentive plan for transferred employees.	Same as the Executive.	Same as the Executive.
Requires all rules, orders, and determinations made or undertaken by the transferred programs to continue in effect until ODJFS modifies or rescinds them.	Same as the Executive.	Same as the Executive.
Requires OBM to make budget and accounting changes to implement the transfer. Permits OBM to cancel or establish encumbrances or parts of encumbrances. Permits OBM to transfer appropriations between ODJFS and DEV.	Same as the Executive.	Same as the Executive.
Fiscal effect: The budget appropriates \$32.0 million in new Fund 3L00 ALI 6006B8, Community Service Block Grant, in 2027, under ODJFS.	Fiscal effect: Same as the Executive.	Fiscal effect: Same as Executive.

Executive		As Passed By House	As Reported By Senate Finance
JFSCD32	Electric Partnership Plan Fund		
R.C.	4928.51, 4928.66, 5117.07	R.C. 4928.51, 4928.66, 5117.07	R.C. 4928.51, 4928.66, 5117.07
Replaces the Universal Service Fund with the Electric Partnership Plan (EPP) Fund, which is to consist of all revenues remitted to the ODJFS Director (instead of the DEV Director as under current law), to provide funding for the low-income customer assistance program and the administrative costs of the low-income customer assistance programs and the consumer education program.		Same as the Executive.	Same as the Executive, but makes the following changes (1) requires all revenues to be remitted to the DEV Director (instead of ODJFS Director) and (2) removes the requirement that the EPP Fund be used to pay the administrative costs of the low-income customer assistance program.
Requires the EPP fund to consist of (1) amounts allocated to each electric distribution utility (EDU) for consumer education programs and (2) any amount necessary to fund administrative costs of the low-income customer assistance programs.		Same as the Executive.	Same as the Executive, but removes the requirement that the EPP fund consist of any amount necessary to fund administrative costs of the low-income customer assistance programs.
Fiscal effect: The budget appropriates \$176.2 million in new Fund 5M40 ALI 6006B2 Low Income Energy Assistance, in FY 2027, under ODJFS.		Fiscal effect: Same as the Executive.	Fiscal effect: Same as the Executive, but the funding is provided under DEV.
JFSCD31	Low-income customer assistance program administration		
R.C.	4928.53, 4928.55, 4928.56, 4928.75, 4928.43; Section 525.20	R.C. 4928.53, 4928.55, 4928.56, 4928.75, 4928.43; Section 525.20	R.C. 4928.55, 4928.56, 4928.75, 4928.43; Section 525.20
Transfers administration of the following programs from the DEV Director to the ODJFS Director beginning July 1, 2026:		Same as the Executive.	Same as the Executive, with the following changes:
(1) Low-income customer assistance programs (These programs include various Home Energy Assistance Programs, Home Weatherization Program, and the Targeted Energy Efficiency and Weatherization Program).		(1) Same as the Executive.	(1) No provision.
(2) Consumer education program.		(2) Same as the Executive.	(2) Same as the Executive.
(3) Electric Partnership Plan Fund (see JFSCD32).		(3) Same as the Executive.	(3) No provision.
(4) No provision.		(4) No provision.	(4) Energy Efficiency and Weatherization Program.

Executive	As Passed By House	As Reported By Senate Finance
Requires the ODJFS Director to submit a federal waiver request to expend 25% of federal low-income Home Energy Assistance Programs funds from the Home Energy Assistance Block Grants for weatherization services.	Same as the Executive.	Same as the Executive.
Requires that any business beginning before, but not completed by, July 1, 2027 within DEV that will be transferred with these programs must be completed in the same manner by ODJFS.	Same as the Executive.	Same as the Executive (for the programs specified above).
Permits DEV and ODJFS to jointly or separately enter into contracts with public or private entities for staff training and development to facilitate the transfer.	Same as the Executive.	Same as the Executive (for the programs specified above).
Requires that by July 1, 2026, the DEV and ODJFS directors must develop a plan to implement the transfer of the programs’ duties and function, and the directors must enter a memorandum of understanding concerning the transfer.	Same as the Executive.	Same as the Executive (for the programs specified above).
Requires that all employees associated with these programs are transferred from DEV to ODJFS with the same positions and benefits by July 1, 2027. Permits ODJFS to establish, change, and abolish positions, as well as to assign, reassign, classify, reclassify, transfer, reduce, promote, or demote all employees not subject to collective bargaining. Permits ODJFS (or DEV, in the case of an employee transferred outside of ODJFS) to assign or reassign an exempt employee to a bargaining unit classification. Excludes the transfer of programs and employees under this section and the reassignment of certain functions and duties from appropriate subjects of collective bargaining.	Same as the Executive.	Same as the Executive (for the programs specified above).
Permits ODJFS, with approval of OBM, to establish a retirement incentive plan for transferred employees.	Same as the Executive.	Same as the Executive (for the programs specified above).

Department of Development			Main Operating Appropriations Bill H.B. 96		
Executive		As Passed By House		As Reported By Senate Finance	
Requires all rules, orders, and determinations made or undertaken by the transferred programs to continue in effect until ODJFS modifies or rescinds them.		Same as the Executive.		Same as the Executive (for the programs specified above).	
Requires OBM to make budget and accounting changes to implement the transfer. Permits OBM to cancel or establish encumbrances or parts of encumbrances. Permits OBM to transfer appropriations between ODJFS and DEV.		Same as the Executive.		Same as the Executive (for the programs specified above).	
Fiscal effect: The budget transfers funds to support these programs.		Fiscal effect: Same as the Executive.		Fiscal effect: Same as the Executive.	
JFSCD33 Public Advisory Board					
R.C. 4928.58, 4928.63, 4928.62		R.C. 4928.58, 4928.63, 4928.62		R.C. 4928.58, 4928.63, 4928.62	
Adds the ODJFS Director to the Public Advisory Board (replacing the DEV Director) and requires the Board to advise the ODJFS Director. Limits the Board's duties to advising the ODJFS Director regarding the low-income customer assistance programs.		Same as the Executive.		Same as the Executive.	
Repeals the Board duty to give advice regarding the Universal Service Fund and Rider and the Advanced Energy Program and Advanced Energy Fund. Eliminates reimbursements to Board members for expenses incurred for the Advanced Energy Program.		Same as the Executive.		Same as the Executive.	
Repeals Board powers and duties regarding economic development and stability, energy, and pollution matters in Ohio.		Same as the Executive.		Same as the Executive.	
Fiscal effect: Minimal.		Fiscal effect: Same as the Executive.		Fiscal effect: Same as the Executive.	

Executive	As Passed By House	As Reported By Senate Finance
LECCD1 Cash Transfers to the Lake Erie Protection Fund		
Section: 319.20	Section: 319.20	Section: 319.20
Permits the OBM Director to transfer up to \$25,000 in each fiscal year from each of the following funds to the Lake Erie Protection Fund (Fund 4C00):	Same as the Executive.	Same as the Executive.
(a) Environmental Protection Fund (Fund 5BC0) used by Ohio EPA.	(a) Same as the Executive.	(a) Same as the Executive.
(b) Pesticide, Fertilizer and Lime Fund (Fund 6690) used by AGR.	(b) Same as the Executive.	(b) Same as the Executive.
(c) General Operations Fund (Fund 4700) used by DOH.	(c) Same as the Executive.	(c) Same as the Executive.
(d) Program Support Fund (Fund 1570) used by DNR.	(d) Same as the Executive.	(d) Same as the Executive.
(e) Highway Operating Fund (Fund 7002) used by ODOT.	(e) Same as the Executive.	(e) No provision.
(f) Supportive Services Fund (Fund 1350) used by DEV.	(f) Same as the Executive.	(f) Same as the Executive.
Permits Fund 4C00 to accept contributions and transfers made to the fund.	Same as the Executive.	Same as the Executive.

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	
PUCCD7	Percentage of Income Payment Plan (PIPP) Rider creation and Universal Service Rider repeal				
R.C.	4928.52, 4928.53, 4928.54, 4928.542, 4928.543, 4928.544, 4928.545	R.C.	4928.52, 4928.53, 4928.54, 4928.542, 4928.543, 4928.544, 4928.545		
Replaces the Universal Service rider with the Percentage of Income Payment Plan (PIPP) rider on retail electric distribution rates as determined by PUCO.		Same as the Executive.		No provision.	
Requires the PIPP rider to recover the prudently incurred costs of providing the PIPP program for each electric distribution utility (EDU), the EDUs' allocated shares for funding the low-income customer assistance programs administered by ODJFS, according to each electric distribution utility's annual distribution service revenues, and any amount necessary to fund administrative costs of the low-income customer assistance programs.		Same as the Executive.		No provision.	
Requires each EDU's allocation to include a separately designated allocation equal to the EDU's share of an amount not to exceed \$15 million annually for funding the consumer education program and requires each EDU to remit to ODJFS the EDU's allocated share for the consumer education program and its administrative costs of the low-income customer assistance programs by June 30 each year.		Same as the Executive.		No provision.	
Requires PUCO to administer the PIPP rider and perform periodic audits of each EDU's PIPP rider, and requires PUCO to adopt rules for the administration of the PIPP rider and to cooperate with, and provide assistance to, the ODJFS Director regarding low-income customer assistance program administration.		Same as the Executive.		No provision.	
Requires PUCO (instead of DEV) to establish a competitive procurement process for the supply of competitive retail electric service for PIPP program customers and to aggregate program customers for this purpose.		Same as the Executive.		No provision.	

Executive	As Passed By House	As Reported By Senate Finance
Fiscal effect: Potential increase in costs for ODJFS and PUCO and potential decrease in costs for DEV, both likely minimal. The Universal Service Fund (Fund 5M40) collected over \$357 million in FY 2024. Costs for agencies for this purpose are reimbursed by the PIPP rider, paid by electric consumers. Potential minimal change in costs of electricity for the state and local governments as ratepayers.	Fiscal effect: Same as the Executive.	

Executive	As Passed By House		As Reported By Senate Finance	
<u>Personal Income Tax</u>				
TAXCD77	Film and theater production and capital improvement tax credits			
	R.C.	122.85, , 122.852 (repealed), 5726.59 (repealed), 5726.98, 5747.67 (repealed), 5747.98, 5751.55 (repealed), and 5751.98	R.C.	122.85, , 122.852 (repealed), 5726.59 (repealed), 5726.98, 5747.67 (repealed), 5747.98, 5751.55 (repealed), and 5751.98, Section 757.140
No provision.		Increases the amount of film and Broadway theater production tax credits that DEV may award from \$50 million to \$75 million per fiscal year.		No provision.
No provision.		Repeals the film and theater capital improvement tax credit, which currently has a \$25 million per fiscal year maximum with an option to transfer allowed amounts for award as film and theater production tax credits.		Same as the House, but allows film and theater capital improvement tax credits awarded prior to the bill's effective date to be claimed in the same manner as under current law.
No provision.		No provision.		Allows companies that "present" a Broadway theatrical production to qualify for the state's film and theater production tax credit. (Currently, the credit is only allowed for "production" companies.)
No provision.		No provision.		Allows an investment intent letter to be used as documentation that shows an applicant for the film and theater production tax credit has secured funding equal to at least 50% of its total production budget.
No provision.		No provision.		Prohibits the award of the film and theater production tax credit after FY 2027 unless specifically authorized by an act of the General Assembly.
		Fiscal effect: Likely revenue neutral.		Fiscal effect: The repeal of the film and theater capital improvement tax credit will likely increase GRF tax revenue plausibly beginning in FY 2027

Other Taxation Provisions

Executive

As Passed By House

As Reported By Senate Finance

TAXCD87	Transformational mixed use development tax credits		
		R.C. 122.09	R.C. 122.09
No provision.	Removes the June 30, 2025 sunset date for the transformational mixed use development (TMUD) tax credit program, and continues to allow the award of up to \$100 million in credits per fiscal year in FY 2026 and years thereafter.		Replaces the House version with one that increases the annual cap for TMUD tax credit awards from \$100 million to \$150 million, beginning in FY 2026. Prohibits the award of the credit after FY 2027 unless specifically authorized by an act of the General Assembly.
No provision.	No provision.		Transfers responsibility for reviewing and approving TMUD applications from the Ohio Tax Credit Authority to DEV.
No provision.	No provision.		Allows the amount of previously awarded TMUD tax credits subsequently rescinded to be available for award again in the fiscal year following rescission.
No provision.	No provision.		Increases the reserved amount of credits for TMUD projects located more than 10 miles from a major city from \$20 million, as under current law, to \$50 million plus one-third of any tax credits previously awarded but rescinded in the prior fiscal year.
No provision.	No provision.		Increases the maximum amount of credits for TMUD projects within 10 miles of a major city each fiscal year from \$80 million, as under current law, to \$100 million plus two-thirds of any tax credits previously awarded but rescinded in the prior fiscal year and any amount reserved but not awarded for projects located more than ten miles from a major city.
No provision.	No provision.		Reduces the maximum amount of tax credit that can be awarded for a single project from \$40 million to \$20 million.
No provision.	No provision.		Expands costs eligible to be considered when determining credit amounts to include due diligence costs and construction hard and soft costs paid in connection with the project, and architectural and engineering fees and due diligence costs incurred before the project is certified by DEV.

Executive	As Passed By House	As Reported By Senate Finance
No provision.	No provision.	Eliminates the option for a portion of a project completed in phases to be considered transformational mixed use project so long as all phases together meet the definitional requirements.
No provision.	No provision.	Replaces the current considerations for ranking applications which look to return on investment, considered according to projected tax collections against tax credits, economic impact, impact on physical features, and project timelines. The modified ranking system utilizes a point scale based on physical scope of projects, distribution of uses across projects, government approvals, local support, committed financing, lease or purchase commitments from end users, walkability, retail and restaurant sales to be generated, payroll to be generated, and taxes to be generated.
No provision.	No provision.	Requires the economic analysis completed for application ranking and credit calculation to exclude previously completed and future phases of a development and exclude consideration of any impact on the surrounding area.
No provision.	No provision.	Allows persons with contracts to purchase project sites conditioned on the provisional award of a TMUD tax credit to apply for the award as if they owned the property.
No provision.	No provision.	Changes the mix and number of uses required in the definition of "transformational mixed use development" from some combination of retail, office, residential, recreation, structured parking and other similar uses to at least two uses from office, residential, hotel and hospitality, recreation, and retail, which may include restaurants.
No provision.	No provision.	Disqualifies a party from being considered to have contributed capital to a TMUD project without receiving anything in return.

Executive	As Passed By House	As Reported By Senate Finance
No provision.	No provision.	Increases projected payroll, which may be used as an alternative to a building size requirement for projects seeking TMUD credits within 10 miles of major cities, from \$4 million to \$5 million.
No provision.	No provision.	Makes several changes to required application materials for TMUD certification by: (1) Modifying the plans and drawings expected in a TMUD certification application; (2) Requiring proposed project budgets, which are already required to be submitted with applications, to include an estimate of hard costs and to be organized by line item; (3) Requiring viable financial plans showing at least 51% committed funding and a strategy for obtaining any remaining funding as a new application requirement; (4) Requiring projected economic impact assessments, which are already required with applications, to project the "direct" economic impact and be prepared by an economic impact consultant with experience performing economic impact studies in Ohio and reviewed by an independent third party reviewer retained by DEV; and (5) Adding a standard to evaluate currently required evidence that a project will not be completed without the award of tax credits. Specifically, establishing that if any portion of the applicant's project has already closed on construction financing or commenced construction, excluding brownfield remediation and demolition, the applicant cannot demonstrate that the project will not be completed and is ineligible for a credit.
No provision.	No provision.	Prohibits a TMUD tax credit from being awarded in an amount greater than that applied for as a result of certification of actual development costs. Under continuing law, a credit amount may be reduced after cost certification.

Executive	As Passed By House	As Reported By Senate Finance
No provision.	No provision.	Reduces the number of credit calculation methods to one, which results in a credit for property owners that is the lesser of the amount preliminarily approved or 10% of actual eligible expenditures.
No provision.	No provision.	Changes the credit amount calculation method by excluding any consideration or calculation of the project's impact beyond the project site.
No provision.	No provision.	Eliminates the ability of an insurance company that contributes capital to a project to apply for a transformational mixed use development (TMUD) tax credit. As a result, only the property owner may apply. (Current law sets the credit amount for insurance companies that contribute capital to 10% of the capital contributions.)

Executive	As Passed By House	As Reported By Senate Finance
No provision.	No provision.	Makes several changes to the law regarding the initial issuance, sale, or transfer of TMUD credits: (1) Eliminates a requirement that credits be sold to raise capital for a project, allowing them to be sold for any purpose; (2) Allows credits to be sold by insurance companies that invest in a TMUD, as opposed to current law which only allows TMUD property owners to sell credits; (3) Allows credits to be sold more than once; (4) Eliminates a requirement that the appropriate state agency be notified when the right to claim credits is transferred or sold; (5) Expands, for credits approved after the effective date, the taxes TMUD tax credits may be claimed against to include the financial institutions tax and the income tax and eliminates a requirement that only insurance companies may claim TMUD tax credits. Credits approved before that date can still only be claimed against taxes on foreign and domestic insurance companies; (6) Allows applications for certification as a transformational mixed use development project to identify financial institutions and other persons, apart from property owners and insurance companies, that should be awarded tax credit certificates and allows a subsequent direct award to those persons; (7) Generally gives tax credit certificate holders an additional year within which to begin claiming the credits; and (8) Requires DEV to certify information about issued TMUD tax credit certificates to the Tax Commissioner, currently information is certified only to INS.
No provision.	No provision.	Excludes projects located in a municipal corporation with a population of between 15,000 and 20,000 and that contains or is located within 2,000 feet of a NASA research facility and an airport with at least two runways that are each at least 9,000 feet from eligibility for the transformational mixed use development tax credit.

Executive		As Passed By House		As Reported By Senate Finance	
No provision.		No provision.		Excludes expenditures made before certification as a TMUD credit eligible project from being considered eligible expenditures upon which a tax credit may be calculated.	
No provision.		No provision.		Excludes any economic impact existing before certification of a project as TMUD tax credit eligible from inclusion in the required projection of increased economic impact.	
		Fiscal effect: The provision reduces domestic and foreign insurance tax revenues up to \$100 million per year, depending on the amount of TMUD tax credits awarded after FY 2025. The credit is nonrefundable and transferable. The Ohio Tax Credit Authority (TCA) only issues a tax credit certificate after completion of a certified TMUD project. Construction must begin within 12 months of the date a project is certified by the TCA. Previously, the TCA approved the \$100 million in tax credits in the middle of a fiscal year, and the construction timeline for most mixed-use development projects was generally more than one year. If these patterns continue for prospective projects, it is plausible that the associated state tax revenue losses would not begin until FY 2028.		Fiscal effect: The provision reduces future domestic and foreign insurance tax revenues up to \$300 million total, depending on the amount of TMUD tax credits awarded in FY 2026 and FY 2027. It is plausible that the associated state tax revenue losses would not begin until FY 2028.	
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.	

Executive	As Passed By House	As Reported By Senate Finance
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.
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