

Executive	As Passed By House	As Reported By Senate Finance
DNRCD34 Prohibition against using H2Ohio Fund for land or conservation easement purchases		
	R.C. 126.60	R.C. 126.60
No provision.	Prohibits money in the H2Ohio Fund from being used to purchase land or a conservation easement.	Replaces the House provision with one that limits the amount of money from the H2Ohio Fund that may be used by ODNR to purchase land or conservation easements or to issue grants for such purposes to \$2.5 million in any fiscal year.
DNRCD26 State oil and gas lease		
	R.C. 155.33, 155.34	R.C. 155.33, 155.34
No provision.	Requires the standard oil and gas lease used by state agencies to include an option to extend the primary term of the lease for an additional five instead of three years by tendering to the state agency the same bonus paid when first entering into the lease.	Same as the House.
No provision.	Requires the standard lease also to include specific provisions governing the payment of rentals and bonus amounts; tolling of the lease term; and deferments.	Same as the House.
No provision.	No provision.	Requires the standard oil and gas lease used by state agencies to include a shut-in provision, which is a lease term that allows the lessee to maintain the lease by making specified "shut-in" royalty payments on a well even if well production is halted.
	Fiscal effect: The effect on revenue deposited to the State Land Royalty Fund would depend on any differences between a specific lease and the market rate at the time a lease extension is optioned.	Fiscal effect: Same as the House.

Executive	As Passed By House	As Reported By Senate Finance
DNRCD29 Oil and gas - bids and leases for exploration on state-owned land		
	R.C. 155.33, 155.34	R.C. 155.33, 155.34
No provision.	Requires a state agency, when entering into a lease with a person for the exploration and development of oil and gas on state-owned land, to fully execute the lease within 30 days after the Oil and Gas Land Management Commission selects the person with the highest and best bid.	Same as the House.
No provision.	Prohibits a state agency and the Commission from requiring any additional fee that is not specifically authorized or required from a person bidding or entering into a lease to explore and develop oil and gas on state-owned land.	Same as the House.
No provision.	Allows the person so bidding to offer an extra gross landowner royalty in addition to the required 1/8 gross landowner royalty amount and any proposed lease bonus.	Same as the House.
	Fiscal effect: None.	Fiscal effect: Same as the House.
DNRCD37 ODNR contracts with local government for services		
		R.C. 1501.022
No provision.	No provision.	Requires ODNR to enter into a contract with municipal corporations and townships to reimburse them for expenses incurred for providing emergency response services, garbage and debris removal services, snow removal services, and any other service requested by the ODNR Director on state park land or at facilities owned or managed by ODNR.

Executive	As Passed By House	As Reported By Senate Finance
DNRCD41 Local consent prior to ODNR altering a historical site		
No provision.	No provision.	R.C. 1501.023 Prohibits ODNR from physically working on or altering an oil and gas historical site without the consent of every member of all of the following entities: the board of county commissioners of the county in which the historical site is located, the historical society of the county in which the historical site is located, and the Oil and Gas Technical Advisory Council. Fiscal effect: None.
DNRCD28 ODNR dredging operations		
No provision.	R.C. 1501.46 Provides that, in circumstances in which ODNR conducts, or contracts with a third party to conduct, dredging operations in the waters of the state, no license, registration, or certification is required for an individual to operate the dredging equipment or watercraft associated with such operations.	No provision.
No provision.	Prohibits any state agency from imposing licensing, registration, or certification requirements on an individual for the operation of such dredging equipment or watercraft. Fiscal effect: None.	No provision.
DNRCD15 Codification of funds		
R.C. 1501.47, 1513.371, 1546.25, 1546.26 Codifies the following funds used by ODNR: the Program Support Fund (Fund 1570), the Long-Term Abandoned Mine Reclamation Fund (Fund 3IR0), the Parks and Watercraft Holding Fund (Fund R064), and the Parks Lodges, Maintenance, and Repair Fund (Fund 5ZT0).	R.C. 1501.47, 1513.371, 1546.25, 1546.26 Same as the Executive.	R.C. 1501.47, 1513.371, 1546.25, 1546.26 Same as the Executive.

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Requires Fund 1570 be used for DNR centralized service support offices.	Same as the Executive.	Same as the Executive.
Specifies that Fund 3IR0 consists of grants awarded by the U.S. Secretary of the Interior from the federal Abandoned Mine Reclamation Fund and requires cash in the fund be used for the abatement of the causes and the treatment of the effects of acid mine drainage resulting from coal mine practices.	Same as the Executive.	Same as the Executive.
Requires the Chief of the Division of Parks and Watercraft to transfer money in Fund R064 from the sale of gift cards to the appropriate fund after the cards are redeemed.	Same as the Executive.	Same as the Executive.
Requires money in Fund 5ZT0 be used to pay maintenance and repair costs for facilities operated by concessionaires and service providers at state park lodges, restaurants, and marinas.	Same as the Executive.	Same as the Executive.
Fiscal effect: None.	Fiscal effect: Same as the Executive.	Fiscal effect: Same as the Executive.
DNRCD27 Oil and Gas Resolution and Remediation Fund	R.C. 1509.02, 1509.07, 1509.071, 1509.075, 1509.38	R.C. 1509.02, 1509.07, 1509.071, 1509.075, 1509.38
No provision.	Creates the Oil and Gas Resolution and Remediation Fund (OGRRF) as a custodial fund, and requires the Chief of the Division of Oil and Gas Resources Management to use money in the OGRRF to plug orphaned wells in accordance with current law. Authorizes the Chief to use the OGRRF for expenses that are critical and necessary for the protection of human health and safety and the environment related to oil and gas production.	Same as the House.
No provision.	Requires the State Treasurer, at the beginning of each fiscal year, to transfer the amount of money in the Oil and Gas Well Fund (Fund 5180) that is in excess of the total amount appropriated to it for that fiscal year to the OGRRF.	Same as the House.

Executive	As Passed By House	As Reported By Senate Finance
No provision.	Requires the \$50 filing fee for an exempt domestic well or exempt Mississippian well (that may be filed in lieu of posting a surety bond) to be deposited into the OGRRF.	Same as the House.
No provision.	Specifies that the OGRRF must consist of those transfers, the filing fee discussed above, and any funds collected by the Chief from the issuance of corrective action orders.	Same as the House.
No provision.	Requires interest earned on the OGRRF to be reserved for use by the ODNR Director for any ODNR-related purpose, subject to the written approval of the Technical Advisory Council on Oil and Gas.	Same as the House.
No provision.	Requires the Treasurer to make disbursements (other than interest earnings) from the OGRRF on a quarterly basis, on order of the Chief.	Same as the House.
	Fiscal effect: The provision significantly increases the amount of money available for plugging orphaned and abandoned wells and addressing emergent health and human safety issues related to oil and gas wells. As of March 24, 2025 Fund 5180 had a cash balance of more than \$246.9 million.	Fiscal effect: Same as the House.
DNRCD18 Oil and gas orders - appeals and procedures		
R.C. 1509.03, 1509.36, 1509.221		R.C. 1509.03, 1509.36, 1509.221
Replaces the requirement that all orders issued and notices given by the Chief of the Division of Oil and Gas Resources Management be in accordance with the Administrative Procedure Law with a requirement that the Chief adopt rules to establish procedures for providing notice under the Oil and Gas Law and serving the Chief's orders and compliance notices.	No provision.	No provision.

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Requires a person appealing an order of the Chief or a rule adopted by the Chief to appeal first to the Oil and Gas Commission, with the right to appeal to the Franklin County Court of Common Pleas, instead of having the choice between appealing to either the Commission or a court of common pleas as in current law.	No provision.	No provision.
No provision.	No provision.	Allows the Oil and Gas Commission to decide an appeal of an order of the Chief of the Division of Oil and Gas Resources Management or a rule adopted by the Chief without a hearing when, in its judgment, it is appropriate to do so.
Fiscal effect: Courts of common pleas no longer hear initial appeals, although the Franklin County Court will still hear appeals of Commission decisions.		Fiscal effect: In cases where the Commission decides and appeal without a hearing, there would be some administrative cost savings.
DNRCD25 Permit to plug and abandon - fee elimination	R.C. 1509.13, 1509.071	R.C. 1509.13, 1509.071
No provision.	Eliminates the \$250 permit fee generally required to be paid when applying for a permit to plug and abandon any oil and gas well.	Same as the House.
	Fiscal effect: Minimal loss of revenue deposited to the credit of the Oil and Gas Well Fund (Fund 5180).	Fiscal effect: Same as the House.
DNRCD16 Division of Natural Areas and Preserves merchandise		
R.C. 1517.11	R.C. 1517.11	R.C. 1517.11
Allows the chief of the Division of Natural Areas and Preserves to sell merchandise and other items related to, or that promote, the state's wildlife and unique environment, and general ecological preservation and conservation. Requires the money received from the sale of merchandise to be paid to the credit of the Natural Areas and Preserves Fund (Fund 5220).	Same as the Executive.	Same as the Executive.
Fiscal effect: Potential increase in revenue deposited to Fund 5520.	Fiscal effect: Same as the Executive.	Fiscal effect: Same as the Executive.

Executive	As Passed By House	As Reported By Senate Finance
DNRCD20 Division of Water Resources		
R.C. 1521.16, 1521.23, 1522.12	R.C. 1521.16, 1521.23, 1522.12	
Establishes annual fees for a facility required to register to withdraw waters of the state, to be deposited into the Water Management Fund (Fund 5160), based on the daily withdrawal capacity of the facility as follows: \$75 (100,000 to 249,999 gallons); \$100 (250,000 to 499,999); \$150 (500,000 to 999,999); \$250 (1,000,000 to 9,999,999); \$550 (10,000,000 to 49,999,999); and \$1,050 (50,000,000 or more).	Same as the Executive.	No provision.
Increases the application fee for a consumptive use permit for a facility withdrawing water in the Ohio River Basin or in the Lake Erie Basin resulting in a new or increased consumptive use of more than an average of two million gallons per day in any 30-day period from \$1,000 to \$5,000.	Same as the Executive.	No provision.
Fiscal effect: Increase in revenue to Fun 5160, although due to the small annual fees and the relatively few number of users affected by the changes to the consumptive use permit fee, these changes appear unlikely to have a significant fiscal effect.	Fiscal effect: Same as the Executive.	
DNRCD39 Feral swine		
		R.C. 1531.01
No provision.	No provision.	Modifies the definition of feral swine as follows:
No provision.	No provision.	(1) Clarifies that a wild boar or feral swine is a hog, boar, or pig that appears to be untamed, undomesticated, or in a wild state.
No provision.	No provision.	(2) Excludes a domesticated pig that is legally confined or held in captivity from the definitions provisions that include the members of the family suidae.

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No provision.	No provision.	(3) Includes a wild pig, wild hog, feral hog, or feral pig that appears contained in a licenses wild animal hunting preserve or wholly enclosed preserve for hunting or trapping.
No provision.	No provision.	(4) Corrects a misspelling of the word "tayassuidae."
Fiscal effect: None.		
DNRCD24 Hunting on family land	R.C. 1533.10, 1533.11, 1533.111	R.C. 1533.10, 1533.11, 1533.111
No provision.	Allows a resident landowner's parents to hunt and trap on the landowner's property without obtaining a hunting license, deer permit, wild turkey permit, or fur taker permit.	Same as the House.
No provision.	Allows a resident landowner's grandchildren under 18 to hunt and trap on the landowner's property without obtaining a deer permit, wild turkey permit, or fur taker permit.	Same as the House.
No provision.	No provision.	Clarifies that, for both in-state and out-of-state residents who own land in Ohio, the landowner's spouse may hunt deer or wild turkey and hunt or trap fur-bearing animals on that property without a deer, wild turkey, or fur taker permit.
Fiscal effect: Revenue loss to the Wildlife Fund (Fund 7015) will depend on the volume of foregone license sales; loss could be more than minimal.		Fiscal effect: Same as the House.

Executive	As Passed By House	As Reported By Senate Finance
DNRCD12 Non-resident deer permit and fishing license fees		
R.C. 1533.11, 1533.32	R.C. 1533.11, 1533.32	R.C. 1533.11, 1533.32
Increases fees for certain nonresident hunting permits and fishing licenses as follows: (1) Deer permit, from \$74 to \$210; (2) annual fishing license, from \$49 to \$74; (3) three-day tourist fishing license, from \$24 to \$50; and (4) one-day fishing license from \$13 to \$26.	Same as the Executive.	Same as the Executive.
Fiscal effect: ODNR issues tens of thousands of these licenses and permits each year. Increasing the fees will likely result in additional revenue for the Wildlife Fund (Fund 7015) totaling at least several million dollars per year, perhaps exceeding \$10.0 million per year.	Fiscal effect: Same as the Executive.	Fiscal effect: Same as the Executive.
DNRCD19 Hunting and fishing gift certificates		
R.C. 1533.131	R.C. 1533.131	R.C. 1533.131
Expands the allowable uses for hunting and fishing related gift certificates to (1) any license, permit, or stamp that the Chief of the Division of Wildlife designates as gift certificate eligible and (2) any user fee or conservation-related item, such as a magazine subscription, that the Chief designates as gift certificate eligible.	Same as the Executive.	Same as the Executive.
Permits rather than requires the adoption of rules governing hunting and fishing related gift certificates.	Same as the Executive.	Same as the Executive.
Eliminates the requirement that the Chief establish fees for gift certificates that equal the total fee for the applicable license, permit, or stamp.	Same as the Executive.	Same as the Executive.
Eliminates the requirement that a gift certificate expires one year after the date of purchase.	Same as the Executive.	Same as the Executive.
Fiscal effect: None.	Fiscal effect: Same as the Executive.	Fiscal effect: Same as the Executive.

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DNRCD38 Rules governing preventing ice on state park's water

No provision.	No provision.	<div>R.C.1546.04</div> <div>Prohibits the Chief of the Division of Parks and Watercraft from levying a fee for the issuance of a permit for preventing or limiting ice formation on the surface of water that is located in a state park on property owned or managed by the Division.</div> <div>Fiscal effect: Applications for permits for aeration devices that limit the formation of ice require a \$50 fee. This prohibition will result in a small loss of revenue deposited to the credit of the State Park Fund (Fund 5120).</div>
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DNRCD14 Watercraft fees

<div>R.C.1546.01, 1547.531, 1547.54</div> <div>Makes the following changes effective January 1, 2027:</div> <div>Defines "e-foil," "jetboard," and "racing shell" and removes "rowing skull" from the definition of rowboat. Applies the \$30 triennial registration fee for a class A watercraft to e-foils and jetboards. Exempts e-foils and jetboards from the requirement that watercraft operated by power, sail, or other mechanical or electrical means of propulsion be registered by length.</div> <div>Requires that the triennial registration fees for watercraft be adjusted for inflation, not to exceed the percentage by which the CPI-U has changed since January 1, 1994, rounded to the nearest whole dollar.</div> <div>Applies the \$12 (numbered craft) or \$17 (unnumbered craft) triennial registration fee for a watercraft to kayaks, inflatable watercraft meeting the definition of paddlecraft, or any other watercraft propelled solely by human muscular effort.</div>	<div>R.C.1547.54</div> <div>Same as the Executive, but makes the following changes:</div> <div>No provision.</div> <div>No provision.</div> <div>No provision.</div>	<div>R.C.1547.54</div> <div>Same as the House.</div> <div>Same as the House.</div> <div>Same as the House.</div> <div>Same as the House.</div>
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Executive	As Passed By House	As Reported By Senate Finance
Allows a registration certificate that must be on a watercraft to be in physical or digital form. Allows a person operating a kayak, canoe, rowboat, or inflatable watercraft that has not been numbered and that is stopped by law enforcement to present a registration certificate in physical or digital form.	Same as the Executive.	Same as the House.
Increases the additional writing fee for any watercraft registration certificate from \$3 to \$5. Increases the additional writing fee for a temporary watercraft registration from \$3 to \$5.	No provision.	Same as the House.
Fiscal effect: Taken together these changes will result in an increase in revenue deposited to the credit of the Waterways Safety Fund (Fund 7086), potentially reaching a million dollars or more per year.	Fiscal effect: None.	Fiscal effect: Same as the House.
DNRCD17 Division of Mineral Resources Management examinations		
R.C. 1561.13, 1561.16, 1561.46, 1561.48 Repealed: 1561.18, 1561.21, 1561.22	R.C. 1561.13, 1561.16, 1561.23, 1561.46, 1561.48 Repealed: 1561.18, 1561.21, 1561.22	
Requires the Chief of the Division of Mineral Resources Management to provide examinations for persons seeking certificates as mine forepersons, forepersons, mine electricians, and surface mine blasters as needed instead of providing them quarterly or more often under current law.	Same as the Executive.	No provision.
Repeals provisions of Ohio's mine and quarry law that specify the qualifications for: (1) fire bosses, (2) shot firers, and (3) forepersons of surface maintenance facilities, and repeals the requirement that the Chief conduct examinations for these positions.	Same as the Executive, but also removes a requirement for the Chief to issue examination certificates for the affected positions.	No provision.
Repeals the requirement that public notice be given announcing the time and place for upcoming examinations.	Same as the Executive.	No provision.
Fiscal effect: Potential slight reduction in administrative costs for the Division.	Fiscal effect: Same as the Executive.	

Executive	As Passed By House	As Reported By Senate Finance
DNRCD13 Oil and gas severance tax allocation		
R.C. 5749.02	R.C. 5749.02	
Increases the percentage of oil and gas severance taxes credited to the Geological Mapping Fund (Fund 5110), from 10% to 14%, and decreases the percentage to the Oil and Gas Well Fund (Fund 5180), from 90% to 86%.	Same as the Executive.	No provision.
Fiscal effect: An increase of roughly \$2.0 million per year for Fund 5110 with a corresponding decrease for Fund 5180.	Fiscal effect: Same as the Executive.	
DNRCD1 Program Support Fund		
Section: 343.20	Section: 343.20	
Requires the ODNR Director to determine each ODNR division's payments into the Program Support Fund (Fund 1570) based on administrative ease and uniform application in compliance with federal grant requirements. Allows the Director to include direct cost charges for specific services provided. Requires payments to Fund 1570 to be made using intrastate transfer voucher.	Same as the Executive.	No provision.
DNRCD2 Subsidy for Direct and Indirect Costs of the Division of Wildlife and GRF cash transfer to Fund 7015		
Section: 343.20, 512.10	Section: 343.20, 512.10	Section: 343.20, 512.10
Requires GRF ALI 725401, Division of Wildlife-Operating Subsidy, to be used to cover the direct and indirect costs of the Division of Wildlife.	Same as the Executive.	Same as the Executive.
Allows the OBM Director to transfer \$500,000 cash each fiscal year from the GRF to the Wildlife Fund (Fund 7015).	Same as the Executive.	Same as the Executive.
DNRCD3 Parks and Recreational Facilities Lease Rental Bond Payments		
Section: 343.20	Section: 343.20	Section: 343.20
Requires GRF ALI 725413, Parks and Recreational Facilities Lease Rental Bond Payments, to be used during the biennium to make lease rental payments for parks and recreation facilities.	Same as the Executive.	Same as the Executive.

Executive	As Passed By House	As Reported By Senate Finance
DNRCD4 Healthy Lake Erie Program Section: 343.20 Requires GRF ALI 725505, Healthy Lake Erie Program, to be used in support of: (1) conservation measures in the Western Lake Erie Basin, (2) funding assistance for soil testing, winter cover crops, edge of field testing, tributary monitoring, animal waste abatement, and (3) any additional efforts to reduce nutrient runoff. Requires that the ODNR Director give priority to recommendations that encourage farmers to adopt 4R nutrient stewardship practices.	Section: 343.20 Same as the Executive.	Section: 343.20 Same as the Executive.
DNRCD32 Special Projects No provision. (1) No provision. (2) No provision.	Section: 343.20 Makes the following earmarks of GRF ALI 725520, Special Projects: (1) \$250,000 in each fiscal year for improvements at Mosquito Lake State Park. (2) \$100,000 in each fiscal year to support Ohio Education Programs at Aullwood Audubon Center and Farm and Grange Insurance Audubon Center.	No provision. No provision. No provision.
DNRCD5 Natural Resource General Obligation Bond Debt Service Section: 343.20 Requires GRF ALI 725903, Natural Resources General Obligation Bond Debt Service, to be used during the biennium to pay all debt service and related financing costs on these bonds.	Section: 343.20 Same as the Executive.	Section: 343.20 Same as the Executive.

Executive	As Passed By House	As Reported By Senate Finance
DNRCD35 Parks and Recreation		
	Section: 343.20	Section: 343.20
No provision.	Earmarks \$150,000 in each fiscal year under GRF ALI 730321, Parks and Recreation, for Canalway Partners to support the 2027 bicentennial recognition of the Ohio & Erie Canal.	No provision.
No provision.	No provision.	Requires Fund 5BJ1 ALI 7256A6, Parks and Recreation, to be used in conjunction with GRF ALI 730321, Parks and Recreation, to support the Division of Parks and Watercraft.
DNRCD6 Well log filing fees		
Section: 343.30	Section: 343.30	Section: 343.30
Requires the Chief of Water Resources to deposit well log filing fees forwarded to the Division into the Water Management Fund (Fund 5160).	Same as the Executive.	Same as the Executive.
DNRCD7 Parks Capital Expenses Fund		
Section: 343.30	Section: 343.30	Section: 343.30
Requires the ODNR Director to submit to the OBM Director the estimated design, engineering, and planning costs of capital related work to be done by ODNR staff for parks projects within the Ohio Parks and Recreation Improvement Fund (Fund 7035). Permits the ODNR Director, if OBM approves the estimated costs, to release appropriations from Fund 7035 ALI C725E6, Project Planning, for those purposes. Requires ODNR to pay for these expenses from the Parks Capital Expenses Fund (Fund 2270), and requires expenses paid from Fund 2270 to be reimbursed by Fund 7035.	Same as the Executive.	Same as the Executive.

Executive	As Passed By House	As Reported By Senate Finance
<div>DNRCD8 NatureWorks Capital Expenses Fund</div> <div>Section: 343.30</div> <div>Requires ODNR to submit to the OBM Director the estimated design, planning, and engineering costs of capital related work to be done by ODNR staff for each capital improvement project within the Ohio Parks and Natural Resources Fund (Fund 7031). Permits the ODNR Director, if OBM approves the estimated costs, to release appropriations from Fund 7031 ALI C725E5, Project Planning, for those purposes. Requires ODNR to pay for these expenses from the Capital Expenses Fund (Fund 4S90), and requires expenses paid from Fund 4S90 to be reimbursed by Fund 7031.</div>	<div>Section: 343.30</div> <div>Same as the Executive.</div>	<div>Section: 343.30</div> <div>Same as the Executive.</div>
<div>DNRCD9 Park Maintenance</div> <div>Section: 343.30</div> <div>Requires that Fund 5TD0 ALI 725514, Park Maintenance, be used to pay the costs of projects supported by the State Park Maintenance Fund (Fund 5TD0). Requires the ODNR Director, in each fiscal year, to certify the amount of 5% of the average of the previous five years of deposits in the State Park Fund (Fund 5120) to the OBM Director. Allows the OBM Director to transfer up to \$2,200,000 cash each fiscal year from Fund 5120 to Fund 5TD0.</div>	<div>Section: 343.30</div> <div>Same as the Executive.</div>	<div>Section: 343.30</div> <div>Same as the Executive.</div>
<div>DNRCD31 Waterways Improvement and the cash transfer from the GRF</div> <div>No provision.</div>	<div>Section: 343.30, 512.10</div> <div>Requires the ODNR Director to consult with the Loramie Watershed Association to identify portions of Lake Loramie that are negatively affected by hard pan sediment and hard clay debris.</div>	<div>Section: 343.30</div> <div>Same as the House.</div>

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No provision.	Earmarks \$250,000 each fiscal year under Fund 7086 ALI 725414, Waterways Improvement, for the DNR Director to contract with a third-party vendor for channel excavation and the removal of hard pan sediment and hard clay debris at Lake Loramie.	Same as the House but changes the funding source to GRF ALI 730321, Parks and Recreation.
No provision.	Earmarks \$172,000 in FY 2026 under Fund 7086 ALI 725414, Waterways Improvement, for channel excavation and removal of sediment at Grand Lake St. Marys.	Same as the House but changes the funding source to GRF ALI 730321, Parks and Recreation.
No provision.	Requires the OBM Director to transfer \$1,922,000 cash in FY 2026 and \$1,250,000 cash in FY 2027 from the GRF to the Waterways Safety Fund (Fund 7086).	No provision.
No provision.	No provision.	Earmarks \$250,000 in FY 2026 to support the Indian lake Watershed Project under GRF ALI 730321, Parks and Recreation.
DNRCD10 Clean Ohio Trail Operating Expenses		
Section: 343.50	Section: 343.50	Section: 343.50
Requires that Fund 7061 ALI 725405, Clean Ohio Trail Operating, be used to administer Clean Ohio Trail Fund (Fund 7061) projects.	Same as the Executive.	Same as the Executive.
DNRCD11 DNR administration of certain capital projects		
Section: 343.60	Section: 343.60	Section: 343.60
Allows ODNR, during the FY 2026-FY 2027 biennium, to administer, without the assistance of the Ohio Facilities Construction Commission (OFCC), the following projects: dam repairs, projects or improvements administered by the Division of Parks and Watercraft or the Division of Wildlife, and ODNR's road maintenance projects.	Same as the Executive.	Same as the Executive.
Requires ODNR to comply with the applicable procedures and guidelines established in the law governing public improvements and track all project information in the OAKS capital improvement application pursuant to OFCC guidelines.	Same as the Executive.	Same as the Executive.

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Fiscal effect: ODNR would likely experience some administrative cost savings by managing the specified capital projects internally.	Fiscal effect: Same as the Executive.	Fiscal effect: Same as the Executive.
DNRCD36 Capital project earmark changes		Section: 620.20, 620.21 (amends section 373.15 of H.B. 2 of the 135th G.A.)
No provision.	No provision.	Redirects capital earmarks under Fund 7035 ALI, C725E2, Local Parks, Recreation, and Conservation Projects: \$750,000 from the Scranton Trail Project to the Detroit Shoreway Project and \$350,000 from the Diver Riverfront Trailhead to Dover Riverfront Park Improvements.

Executive	As Passed By House	As Reported By Senate Finance
AGRCD27 Transfer from the GRF to the H2Ohio Fund Section: 512.10 Allows the OBM Director to transfer \$270,276,066 in FY 2026 from the General Revenue Fund to the H2Ohio Fund (Fund 6H20).	Section: 512.10 Same as Executive, but decreases the transfer amount to \$150,000,000.	Section: 512.10 Same as House, but increases the transfer amount to \$170,000,000.

Executive	As Passed By House	As Reported By Senate Finance
OBMCD34 State Land Royalty Fund		
R.C. 131.50	R.C. 131.50	
Revises the requirements and procedures regarding money transferred from the existing State Land Royalty Fund (SLRF) to individual funds administered by state agencies from revenue generated by oil and gas leases on state land as follows:	Same as the Executive, but makes the following changes:	No provision.
(1) Creates the Natural Resources Land Royalty Fund (NRLRF) to consist of money from leased mineral rights on land owned or controlled by ODNR and the Transportation Land Royalty Fund to consist of money from leased mineral rights on land owned or controlled by ODOT.	(1) Same as the Executive, but also creates the Wildlife Land Royalty Fund, separate from the NRLRF to consist of money from leased mineral rights on land owned or controlled by the Division of Wildlife in ODNR.	No provision.
(2) Requires the OBM Director to transfer cash from the SLRF to these two funds or other designated funds at the request of a state agency entitled to receive such revenue, rather than requiring the Treasurer of State, in consultation with the OBM Director, to disburse the money within 30 days of its deposit into the SLRF.	(2) Same as the Executive, but also requires transfers to the Wildlife Land Royalty Fund and does not remove the 30 day deadline for making the transfers.	No provision.
(3) Removes the requirement that the cash transferred to ODNR be transferred to the appropriate fund designated by the applicable division within ODNR.	(3) Same as the Executive, except for the transfers to the Wildlife Land Royalty Fund as described above.	No provision.

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

Executive	As Passed By House	As Reported By Senate Finance
<u>Other Taxation Provisions</u>		
TAXCD90 Severance tax rate for coal		
No provision.	<div><div>R.C. 5749.02, Section 801.210</div><div>Reduces the severance tax rate on coal from ten cents per ton to eight cents.</div><div>Fiscal effect: Expected to have revenue loss of \$22,000 in FY 2026 and \$26,000 in FY 2027, accounting for the recent decline in Ohio coal production. The tax collection is deposited into dedicated funds administered by the ODNR. The base tax and the surface mining tax are credited to the Mining Regulation and Safety Fund (Fund 5290), while the reclamation tax is deposited into the Reclamation Forfeiture Fund (Fund 5310).</div></div>	<div><div>R.C. 5749.02, Section 801.210</div><div>Same as the House.</div><div>Fiscal effect: Same as the House.</div></div>

Executive	As Passed By House	As Reported By Senate Finance
LOCCD2 Video public records		
	R.C. 149.43	R.C. 149.43
No provision.	Authorizes a prosecuting attorney's office to assess certain charges for preparing a video public record, like a state or local law enforcement agency may do under existing law.	Same as the House.
No provision.	Prohibits a state or local law enforcement agency or a prosecuting attorney's office from charging a fee for preparing a video record for inspection, or producing a copy of a video record, when the requester of the video record is a victim, as defined in Section 10a of Article I, Ohio Constitution, who reasonably asserts that the video recording relates to the act or omission that caused the harm or loss, or who is the legal counsel or insurer of the victim.	Same as the House, but (1) expands the definition of victim by specifying that a victim may be a person who suffered loss and could seek remedy through a tort action, (2) permits a fee to be waived only upon the receipt of an affidavit by the victim or the victim's legal counsel identifying that the use of the video is to investigate harm or damages that may have been captured on the video, and (3) defines that "legal counsel of the victim" means an attorney who, at the time of making the request, produces to the state or local law enforcement agency or a prosecuting attorney's office a signed retention agreement or letter of representation that establishes that the attorney is representing the victim.
	Fiscal effect: Potential revenue loss to the extent that law enforcement agencies are charging a video record fee and would be precluded from collecting that fee in certain situations. (State and local law enforcement agencies were given the authority to charge a fee for video records in H.B. 315 of the 135th G.A., which took effect on April 3, 2025.)	Fiscal effect: Same as the House.