

Executive	As Passed By House	As Reported By Senate Finance
LOCCD12 Political subdivision communications	R.C. 9.03	R.C. 9.03
No provision.	Subjects chartered counties and municipal corporations to the requirements of an existing law that prohibits a political subdivision from using public funds to finance certain communications or from paying its staff for time spent on certain political activities.	Same as the House.
	Fiscal effect: Minimal.	Fiscal effect: Same as the House.
LOCCD30 Political subdivision cybersecurity programs		R.C. 9.64
No provision.	No provision.	Requires the legislative authority of a political subdivision to adopt a cybersecurity program that safeguards the political subdivision's data, information technology, and information technology resources to ensure availability, confidentiality, and integrity.
No provision.	No provision.	Prohibits a political subdivision under a ransomware attack to pay or otherwise comply with the ransom demand unless the political subdivision's legislative authority formally approves the payment or compliance with the ransom demand.
No provision.	No provision.	Specifies the cybersecurity program must be consistent with generally accepted best practices for cybersecurity, and sets forth other requirements of the program.
		Fiscal effect: Potential costs for political subdivision to adopt a cybersecurity program or to modify their existing program to meet the bill's requirement.
LOCCD18 Local fiscal emergency receivership	R.C. 118.29, 2743.03	R.C. 118.29, 2743.03
No provision.	Establishes a process for the creation of a receivership for counties, townships, and municipal corporations in fiscal emergency.	Same as the House.

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No provision.	<div>Grants the court of claims jurisdiction to appoint a receiver for counties, townships, and municipal corporations in fiscal emergency.</div> <div>Fiscal effect: Potential increase in state costs if a municipal corporation, county, or township, make a referral to the AGO for the creation of a receivership over those entities in fiscal emergency.</div>	<div>Same as the House.</div> <div>Fiscal effect: Same as the House.</div>
LOCCD5 County family and children first council opt-out		
	R.C. 121.37	
No provision.	<div>Permits a board of county commissioners to decline to establish or maintain a county family and children first council if it determines all of the following conditions exist in the county: (1) alternative programs and services exist to meet the needs of those served by a county council; (2) a county council is not or would not be sustainably funded; and (3) the director of the CDJFS, executive director of the PCSA, and county DD board, each recommend a county council not be established or maintained.</div>	<div>No provision.</div>
No provision.	<div>Permits a board of county commissioners that has decided not to establish or maintain a county council to reconsider that decision at any time but requires it to be reconsidered within five years.</div> <div>Fiscal effect: Any impacts depend on actions taken by boards of county commissioners.</div>	<div>No provision.</div>

Executive	As Passed By House	As Reported By Senate Finance
LOCCD25 Pay raises	R.C. 141.04, 325.18, 505.24, 507.09, and 3501.12, Section 701.70	R.C. 141.04, 325.18, 505.24, 507.09, and 3501.12, Section 701.70
No provision.	Increases and extends pay raises for justices and judges, county officials, township officials, and members of county boards of elections, from 1.75% per year through 2028 under current law to 5% per year through 2029.	Same as the House.
No provision.	Provides annual cost of living adjustments beginning in 2030 equal to the increase in CPI with a 3% maximum. Fiscal effect: JSC will incur increased GRF expenditures averaging approximately \$9.0 million per year over the 4-year period covering 2026, 2027, 2028, and 2029. For 2030-2035, during which current law does not provide for any salary increases, the additional expenditures for JSC over current law total about \$29.4 million per year on average. There will also be increased payroll expenditures for county, township, and county boards of elections over this time.	No provision. Fiscal effect: JSC will incur increased GRF expenditures averaging approximately \$9.0 million per year over the 4-year period covering 2026, 2027, 2028, and 2029. There will also be increased payroll expenditures for county, township, and county boards of elections over this time.
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.

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No provision.	<div>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.</div> <div>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.)</div>	<div>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.</div> <div>Fiscal effect: Same as the House.</div>

Local Government Provisions		Main Operating Appropriations Bill H.B. 96	
Executive		As Passed By House	As Reported By Senate Finance
LOCCD3	Eminent domain and recreational trails	R.C. 163.01	R.C. 163.01
		Establishes that the taking of property for recreational trails does not satisfy the public use requirement of Ohio's eminent domain law.	Replaces the House provision with one that prohibits the use of eminent domain for parkways or recreational trails if the property sought to be taken was the subject of a previous taking action which was dismissed, on or after January 1, 2024, because the agency in that action lacked authority jurisdiction or necessity in law for the proposed taking and no right of appeal remains to the agency from the original action.
	No provision.	No provision.	No provision.
LOCCD28	Planned-unit development regulations and referendum		R.C. 303.12, 519.12, 731.29, 731.291
		No provision.	Requires a referendum petition for local zoning amendments about planned-unit development regulations to include 35% of electors in the area to which the proposed amendment would apply.
	No provision.		
LOCCD20	County engineer	R.C. 305.021	R.C. 305.021
		Changes, from 100% to a range of 80-100%, the supplemental compensation amount a county engineer can receive under a contract to perform the duties of county engineer in another county during a vacancy.	Same as the House.
	No provision.	Fiscal effect: Potential cost savings for counties contracting with an engineer during a vacancy.	Fiscal effect: Same as the House.

Executive	As Passed By House	As Reported By Senate Finance
LOCCD7 Elected county officers to be present in office	R.C. 305.03	R.C. 305.03
No provision.	Requires elected county officers to appear in person at the officer's principal office location at least once every 30 days. Reduces the number of days until a county office is declared vacant because they fail to perform the duties of the office from 90 to 30 days. Fiscal effect: Minimal.	Same as the House. Fiscal effect: Same as the House.
LOCCD13 County nonemergency patient transport services	R.C. 307.05	R.C. 307.05
No provision.	Increases the population limit from 40,000 to 60,000 under which a county may operate a non-emergency medical transport service organization, contract for such services, or furnish or obtain the interchange of such services. Fiscal effect: Allows an additional 20 counties to operate a non-emergency medical transport service organization.	Same as the House. Fiscal effect: Same as the House.
LOCCD31 Sheriff certificate of transition		R.C. 311.14
No provision.	No provision.	Requires a county sheriff to provide his or her successor with a certificate of transition including an inventory of items and other information. Fiscal effect: None.
LOCCD21 County coroner appointment	R.C. 313.01, 305.02, 305.03; Section 703.10	
No provision.	Requires that a county coroner be appointed quadrennially by the board of county commissioners instead of being elected quadrennially by voters as under current law.	No provision.

Local Government Provisions		Main Operating Appropriations Bill H.B. 96	
Executive	As Passed By House	As Reported By Senate Finance	
No provision.	Removes the county coroner as the county official to fill in when two county commissioners are absent and instead requires the county auditor to do so.	No provision.	
No provision.	Allows current county coroners who were elected to complete their terms. Fiscal effect: None.	No provision.	
LOCCD15 County employee performance incentive - cash awards			
	R.C. 325.25	R.C. 325.25	
No provision.	Limits the total amount of cash awards county agencies may give to employees for outstanding performance per calendar year to 10% of an employee's annual compensation. Allows commissioners to approve a higher amount if they authorize it in writing. Fiscal effect: Permissive.	Same as the House. Fiscal effect: Same as the House.	
LOCCD35 New community districts			
		R.C. 349.01	
No provision.	No provision.	Alters the criteria that determine the organizational board of commissioners of a new community district.	
No provision.	No provision.	Alters the criteria for qualification as a proximate community and a developer under New Community Organization Law.	
LOCCD34 Referendum percentage for municipalities and home rule townships			
		R.C. 504.14, 731.29	
No provision.	No provision.	Increases the referendum petition signature requirement from 10% to 35% for municipal corporations and limited home rule townships. Fiscal effect: May result in fewer referendum petitions being approved.	

Local Government Provisions		Main Operating Appropriations Bill H.B. 96	
Executive	As Passed By House	As Reported By Senate Finance	
LOCCD22 Township zoning referendum process	R.C. 519.12	R.C. 519.12	
	No provision.	No provision.	
	No provision.	Increases from 15% to 35% of the total votes cast for Governor in the last election, the number of signatures required on a referendum petition related to township zoning amendments.	
	Fiscal effect: Potential minimal savings.	Fiscal effect: Same as the House.	
LOCCD24 Village dissolution evaluation	R.C. 703.331	R.C. 703.331	
	No provision.	Same as the House.	
	Adds electric services to the list of services that may be counted when evaluating whether a village has provided five services and therefore does not qualify for an automatic ballot question on village dissolution.		
	Fiscal effect: Potential minimal savings.	Fiscal effect: Same as the House.	
LOCCD33 Village dissolution		R.C. 703.34	
	No provision.	Modifies the village dissolution process for small villages by eliminating the acreage maximum (currently two square miles) and increasing the population maximum from 150 to 500.	
		Fiscal effect: Appears to subject a greater number of villages to this dissolution method.	
LOCCD9 Mechanic's liens	R.C. 1311.04		
	No provision.	No provision.	
	Changes the default expiration date of a notice of commencement from six years to four years.		

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No provision.	Requires the notice to contain the statement: "The expiration date for this notice of commencement is four years from the date of recording unless a different date is specified herein."	No provision.
No provision.	Allows the person who contracted for the improvement, upon its completion, to request that the county recorder indicate that the notice of commencement is expired. Requires the county recorder to include the expiration in the official record.	No provision.
No provision.	Requires the person to serve notice, by regular mail, of such a request on the original contractor, subcontractor, and lower tier project participant that served a notice of furnishing.	No provision.
No provision.	Specifies that the expiration of a notice of commencement does not affect the attachment, continuance, or priority of any lien.	No provision.
No provision.	Specifies that an owner's failure to serve an affidavit on a contractor of an improvement does not affect the owner's rights or obligations under continuing law. Fiscal effect: Minimal cost increase to county recorders for additional filings.	No provision.

Executive	As Passed By House	As Reported By Senate Finance
LOCCD16 Board of park commissioners of a park district	R.C. 1545.05, Section 715.10	
	Makes the following changes for members of a board of park commissioners of park district that was a township park district created before 1892 and converted into a park district under R.C. 1545.041 on or before January 1, 1989: (1) Changes the appointing authority from the probate judge to the board of county commissioners; (2) expands the board from three members to five members; (3) specifies qualifications for the members of the board; and (4) specifies that current members of an affected park district may complete their terms. Fiscal effect: Minimal. Possible increase in reimbursements for expenses incurred by the two additional commissioners.	No provision.
LOCCD17 Abandoned manufactured homes	R.C. 1923.12, 319.54, 1923.01, 1923.02, 1923.04, 1923.06, 1923.09, 1923.11, 1923.13, 1923.14, 4503.0611 and Section 830.10	
	Revises the procedure to remove an abandoned manufactured home or mobile home from the park after the eviction.	No provision.
	Requires the owner of the manufactured home to be joined as a defendant in any eviction action against a manufactured home park resident.	No provision.
	Allows a park operator to post notice of removal to the door of a manufactured or mobile home, as opposed to by personal delivery to the resident or owner.	No provision.

Executive	As Passed By House	As Reported By Senate Finance
No provision.	Requires a person having an ownership interest in an abandoned manufactured or mobile home, including the estate of a deceased individual, to pay rent and storage fees to the park operator in order to retain the person’s interest in the home.	No provision.
No provision.	Allows the park operator to assume title to the mobile or manufactured home if it is valued at \$10,000 or less but requires the operator to sell the home at auction if it is valued at more than \$10,000.	No provision.
No provision.	Establishes the criminal offense of falsification, a first degree misdemeanor, of a park operator knowingly falsifies information on an affidavit for the purpose of obtaining title to an abandoned manufactured home or mobile home.	No provision.
No provision.	Requires a county auditor to waive all unpaid manufactured home taxes charged against the home, including taxes for which a lien is attached, but that are not yet due and payable, if the home is destroyed within one year after title is transferred to the park operator.	No provision.
No provision.	Makes other procedural changes for hearings, motions, filings, and fees concerning abandoned manufactured and mobile homes. Fiscal effect: Increase in administrative costs for county auditors, and municipal and county courts.	No provision.

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<div>LOCCD6</div> <div>Cost of local option election for alcohol sales</div>	<div>R.C.3501.17</div> <div>No provision.</div> <div>Requires a petitioner of a local option election for alcohol sales to pay the entire cost of an election if it is held on a day other than the day of a primary election, general election, or special election of a political subdivision for a question or issue, nomination for office, or election to office.</div> <div>Fiscal effect: County boards of elections would avoid costs for holding local option elections on a day other than that specified. Petitioners would presumably avoid a local option when an election would otherwise not occur.</div>	<div>R.C.3501.17</div> <div>Same as the House.</div> <div>Fiscal effect: Same as the House.</div>
<div>LOCCD8</div> <div>Battery-charged fences</div>	<div>R.C.3781.1011</div> <div>No provision.</div> <div>Eliminates state regulation of battery-charged fences installed on private, nonresidential property, and instead expressly authorizes the installation, operation, and use of such fences.</div>	<div>R.C.3781.1011</div> <div>Same as the House.</div>

Executive	As Passed By House	As Reported By Senate Finance
No provision.	Prohibits a county, township, or municipal corporation from adopting or enforcing an ordinance, order, resolution, or regulation that expressly, implicitly, or functionally prohibits the installation of a battery-charged fence that meets all of the following standards: (1) The fence interfaces with a monitored alarm system; (2) it functions with a battery-operated energizer that is intended to periodically deliver voltage impulses at a rate that does not exceed one hertz and an impulse duration that does not exceed 10 milliseconds; (3) the fence is four to twelve inches behind a non-battery-charged perimeter fence, wall, or structure that is at least five feet in height; (4) it is 10 feet in height, or two feet higher than the height of the nonelectric perimeter fence or wall, whichever is greater; (5) the fence is marked with conspicuous warning signs at not more than 30-foot intervals that read: "WARNING - SHOCK HAZARD" or some similar message.	Same as the House.
No provision.	Retains the authority of a county, township, or municipal corporation to require a permit or fee for the installation or use of a battery-charged fence or to prohibit or impose requirements on the installation, operation, or use of a fence that does not meet the standards described above. Fiscal effect: Minimal.	Same as the House. Fiscal effect: Same as the House.
LOCCD26 Port authority common bond fund program		R.C. 4582.72
No provision.	No provision.	Allows a port authority to establish a common bond fund program to finance port authority facilities and enhance the credit of port authority obligations using credit enhancement facilities, cash reserves, or other money available for that purpose.

Executive	As Passed By House	As Reported By Senate Finance
LOCCD4 Unlawfully extracting or exploiting minerals of another	R.C. 5303.34, 5303.35	R.C. 5303.34, 5303.35
No provision.	Allows a civil action to be brought by a person that owns mineral rights against any person that, without lawful authority, does either of the following:	No provision.
No provision.	(1) Trespasses on the land containing such minerals and extracts, exploits, or otherwise converts the minerals.	(1) No provision.
No provision.	(2) Trespasses on the land containing such minerals and, as a result of the entry, renders the development and extraction of the minerals by the owner commercially unfeasible.	(2) No provision.
No provision.	Establishes mechanisms for the determination of damages as a result of such an action, as follows:	Same as the House, but specifies that such mechanisms for the determination of damages may be brought in an action for a trespass involving the unlawful extraction of minerals.
No provision.	(1) In the case of minerals, such as coal, stone, or ore, that are extracted by underground or surface mining methods, the revenue received from the sale of the minerals measured at the mouth of the mine, less the cost of extraction, less any sums previously paid.	(1) Same as the House.
No provision.	(2) In the case of minerals, such as hydrocarbons or other minerals, in liquid or gaseous states that are extracted by drilling, the revenue received from the sale of such minerals measured at the wellhead, less the cost of extraction, less any sums previously paid.	(2) Same as the House.
No provision.	(3) In the case of any minerals that are extracted in bad faith, regardless of extraction method, all revenue received from the sale of the minerals less any sums previously paid.	(3) Same as the House.
No provision.	Specifies that a party bringing such an action is not to be entitled to punitive or treble damages.	Same as the House, but removes treble damages.

Executive	As Passed By House	As Reported By Senate Finance
No provision.	<div>Codifies that it is the intent of the General Assembly to abrogate the common law causes of action and remedies related to unlawful extraction, exploitation, or conversion of another person's mineral rights by creating the above noted civil action proceedings.</div> <div>Fiscal effect: Minimal.</div>	<div>No provision.</div> <div>Fiscal effect: Minimal.</div>
LOCCD27 Conservancy district maintenance assessments		
No provision.	<div>No provision.</div>	<div>R.C. 6101.53, 6101.54</div> <div>Eliminates the \$2 minimum annual maintenance assessment levied by a conservancy district on the total appraisal of benefits on a property.</div> <div>Fiscal effect: Potentially reduces maintenance assessment revenue for conservancy districts.</div>

Executive	As Passed By House	As Reported By Senate Finance
AGRCD1 Apiary law changes		
R.C. 909.01, 909.02, 909.07-909.09, 909.13	R.C. 909.01, 909.02, 909.07-909.09, 909.13	
Makes the following changes to the requirements governing apiary registration: (1) Extends the registration deadline from 10 to 30 days after taking ownership or moving into Ohio with an apiary; (2) Eliminates the \$5 registration fee and \$10 late fee, as well as the issuance of a physical registration certificate; (3) Requires clear posting of apiary identification number.	Same as the Executive.	No provision.
Eliminates a board of county commissioner's authority to appropriate money in an amount it deems sufficient for the inspection of apiaries in its county.	Same as the Executive.	No provision.
Makes the following changes to the law governing deputy apiarists: (1) Requires a board of county commissioners to set the deputy apiarist's salary based on inspection work and related costs; (2) Requires the AGR Director to review, rather than approve, a deputy apiarist's salary and expenses; (3) Allows the AGR Director to assign a deputy apiarist to conduct inspections in multiple counties; (4) Expands the reasons for which the AGR Director may fire a deputy apiarist to include unethical or negligent discharge of duties.	Same as the Executive, but allows a board of county commissioners to appoint more than one deputy apiarist with the approval of the AGR Director.	No provision.
Does all of the following under the law governing the sale or gift of queen bees: (1) Defines a "nuc" as a small colony of bees in a hive box with certain characteristics; (2) expands the law to cover the sale of packaged bees, nucs, and colonies and the trade or distribution of bees; (3) requires that a person intending to sell, trade, gift, or distribute them file a request for certification with AGR along with a fee of \$50 for the certification of a bee, nuc, or colony; (4) expands the prohibition against distributing diseased bees to include an apiary with bee pests or another amount set in rules.	Same as the Executive.	No provision.

Executive	As Passed By House	As Reported By Senate Finance
Expands the AGR Director's enforcement authority regarding the Apiary Law to include: (1) compliance agreements between AGR and a person engaged in queen rearing; (2) the authority to suspend any compliance agreement or any registration, certificate, or permit, and (3) the authority to revoke any registration or compliance agreement.	Same as the Executive.	No provision.
Authorizes the AGR Director to require all queen rearing apiaries to be inspected as specified in rules at least annually, rather than requiring inspections once each year with no authority to alter inspection frequency as under current law.	Same as the Executive.	No provision.
Fiscal effect: Loss of approximately \$35,000 annually by eliminating the apiary registration fee. Gain of approximately \$41,000 annually from new \$50 certification fee. Net gain of \$6,000 annually for the Plant Pest Program Fund (Fund 5FC0).	Fiscal effect: Same as the Executive. However, counties could incur additional costs if they choose to hire more than one deputy apiarist.	

Executive	As Passed By House	As Reported By Senate Finance
AGOCD31 Public Records Law changes - Availability of public records for inspection and copying		
R.C. 149.43	R.C. 149.43	R.C. 149.43
Creates an exemption under the Public Records Law for the following:	Same as the Executive, but with the following changes:	Same as the House, but with the following changes:
(1) "Specific investigatory work product" and defines it to include specific records developed during an investigation by the investigating officer, agent of an investigative agency, or prosecuting attorney.	(1) Same as the Executive, but defines "specific investigatory work product" as information assembled by law enforcement officials in connection with a probable or pending criminal proceeding.	(1) Same as the House, but specifies "specific investigatory work product" is not a public record until the criminal or civil proceeding has ended without the possibility of direct appeal or a decision by the agency, office, or official responsible not to proceed with the matter and excludes routine incident reports from the definition.
(2) No provision.	(2) "Attorney work product record," defined as a record (including any record that documents the independent thought processes, mental impressions, legal theories, strategies, analysis, or reasoning or reasoning of or for an attorney) created by or for an attorney in anticipation of or for litigation, trial, or administrative proceedings, when acting in an official capacity on behalf of the state, a political subdivision of the state, a state agency, public official, or public employee.	(2) Same as the House, but specifies that "attorney work product record" does not include "specific investigatory work product" or "trial preparation records" and is one made in reasonable anticipation of litigation.
(3) No provision.	(3) A record created using assistive device or application when the record is used, maintained, and accessible only to the individual creating the record or causing the record to be created.	(3) No provision (see AGOCD40).
(4) No provision.	(4) The personal notes of a public official or public employee, or an attorney acting in an official capacity on behalf of the public official or public employee acting in their official capacity, which were created for reference and convenience and are used, maintained, and accessible only to the individual creating the record or causing the record to be created.	(4) No provision (see AGOCD40).

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No provision.	No provision.	(5) Entries on a state or local elected official's public calendar that are for a future date.
No provision.	Clarifies that trial preparation records, which include any record that is not a confidential law enforcement investigatory record or attorney work product record, are exempt from the Public Records Law until after the conclusion of all direct appeals or, if no appeal is filed, at the expiration of the time during which an appeal may be filed.	Same as the House, but specifies the public records exemptions for "trial preparation records" includes, that if no trial occurred, until the civil or criminal action or proceeding has ended without the possibility of direct appeal or a decision by the agency, office, or official responsible not to proceed with the matter.
Fiscal effect: Potential administrative cost savings for state and local agencies if certain documents are no longer required to be released as part of a public records request due to an exemption under the Public Records Law.	Fiscal effect: Same as the Executive.	Fiscal effect: Same as the Executive.
AGOCD34 Age verification requirements, fabricated sexual images, and civil actions		
	R.C. 1349.10, 1349.101, 2307.66, 2917.211, 2981.02	
No provision.	Requires an organization that sells, delivers, furnishes, disseminates, provides, exhibits, or presents any material or performance that is obscene or harmful to juveniles to utilize reasonable age verification methods and to delete identifying information of any person attempting to access those materials or performances.	No provision.
No provision.	Exempts persons employed by newspapers, magazines, television stations, or similar media and certain service providers disseminating information for the general public from fulfilling the age verification requirement.	No provision.
No provision.	Allows the AGO to bring a cause of action against an organization that violates the above noted provision and precludes the minor or parent or guardian of the minor from bringing such a cause of action.	No provision.

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No provision.	Creates the offenses of nonconsensual dissemination and nonconsensual creation of fabricated sexual images (with certain exceptions) and allows a victim of nonconsensual dissemination or nonconsensual creation of fabricated sexual images to commence a civil action against the offender.	No provision.
No provision.	<div>Allows the court to order criminal forfeiture of certain specified property acquired or maintained as a result of committing the offense of nonconsensual dissemination or nonconsensual creation of fabricated sexual images.</div> <div>Fiscal effect: AGO may experience an increase in enforcement costs. Local criminal and juvenile justice systems will likely experience some increase in their operating costs, in particular counties, as they have jurisdiction over felonies.</div>	No provision.

Executive	As Passed By House	As Reported By Senate Finance
MHACD7 Evaluation of mental health		
R.C. 2945.401		
Specifies the following if DBH recommends the termination of a person's commitment or the first of any nonsecured status:	No provision.	No provision.
(1) Eliminates the requirement that the person be evaluated by a local forensic center examiner, but retains the requirement that DBH or another entity housing the person must make regular reports to the court as to whether the person remains a person with a mental illness subject to a court order or person with an intellectual disability subject to institutionalization by court order.	(1) No provision.	(1) No provision.
(2) Allows the prosecutor to request an independent evaluation of the person's mental health.	(2) No provision.	(2) No provision.
(3) Allows specified examiners to conduct the evaluation, rather than only a local forensic center's examiner.	(3) No provision.	(3) No provision.
Fiscal effect: Currently two separate evaluations are performed before conditional release. Under the bill, the evaluation by the local forensic center examiner is by judicial discretion, so if fewer evaluations are performed there could be savings.		

Executive	As Passed By House		As Reported By Senate Finance	
COMCD14 Third-party building examiners and inspectors				
R.C. 3781.10		R.C. 3781.10		
Allows the Board of Building Standards (BBS) to adopt rules that allow municipal, township, and county building departments to accept plan, examination, and inspection reports from third-party building plan examiners and building inspectors.		Same as the Executive.		No provision.
Permits the Board to establish competency standards for third-party building plan examiners and building inspectors.		Same as the Executive.		No provision.
Specifies that fees charged by a third-party examiner or inspector are in addition to current fees collected by political subdivisions on behalf of the Board for exams and inspections.		Same as the Executive.		No provision.
Clarifies that plan approvals and certificates of occupancy or completion remain the exclusive authority of the certified personnel employed by or under contract with a certified municipal, township, and county building department and cannot be issued by a third-party examiner or inspector.		Same as the Executive.		No provision.
Fiscal effect: Potential minimal cost increases to BBS for establishing rules and competency requirements.		Fiscal effect: Same as the Executive.		
COMCD15 Board of Building Standards rules for new construction and alterations				
R.C. 3781.10, 3781.102		R.C. 3781.10, 3781.102		R.C. 3781.10, 3781.102
Separates the residential building code into two categories of enforcement: (1) the erection of and construction of new residential buildings; and (2) the repair and alteration of existing residential buildings.		Same as the Executive.		Same as the Executive.
Authorizes local building departments that are certified to enforce the Ohio Residential Building Code for new residential buildings to also elect to enforce the residential building code for the repair and alteration of existing residential buildings.		Same as the Executive.		Same as the Executive.

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Requires the local building department and personnel that enforce the Residential Building Code for the repair or alteration of existing residential buildings to obtain a certification from the Board of Building Standards.	Same as the Executive.	Same as the Executive.
Maintains that the 1% fee paid by certain political subdivisions to the Board of Building Standards in connection with residential buildings the local building department is certified to enforce applies to both new and existing enforcement.	Same as the Executive.	Same as the Executive.
Fiscal effect: Potential minimal costs to the Board of Building Standards to issue certificates, largely offset through any potential revenue gains through any additional certification fees and potential minimal additional costs to local building department personnel to obtain additionally needed certificates.	Fiscal effect: Same as the Executive.	Fiscal effect: Same as the Executive.

Executive	As Passed By House	As Reported By Senate Finance
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. 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.	No provision.

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

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

Executive	As Passed By House	As Reported By Senate Finance
No provision.	<div>No provision.</div> <div>Fiscal effect: County Boards of Elections and the SOS will incur costs previously incurred by the ELC for complaints regarding violations of Campaign Finance Law.</div>	<div>Requires SOS to refer all past due fines imposed by ELC, SOS, or the new Commission to AGO for collection.</div> <div>Fiscal effect: The SOS will incur costs previously incurred by the ELC for complaints regarding violations of Campaign Finance Law. The bill appropriates \$250,000 in FY 2026 to SOS's Fund 5CS1 ALI 050604,Ohio Election Integrity Commission, to cover operating expenses.</div>
<div>ELCCD1Candidate filing fees</div> <div>R.C.3513.10</div> <div>Increases the candidate filing fees by \$5 for the following offices: (1) State Board of Education, (2) county and municipal court judge, (3) state legislators, (4) U.S. Representatives, (5) city and county elected officials.</div> <div>Increases the candidate filings fees by \$10 for: (1) statewide elected offices and (2) Court of Appeals and Court of Common Please judges.</div> <div>Fiscal effect: Additional revenue gain of approximately \$10,000 over the biennium for the Elections Commission Fund (Fund 4P20).</div>	<div>R.C.3513.10</div> <div>Replaces the Executive provision with one that instead removes all candidate filing fees credited to the Elections Commission Fund (Fund 4P20). Removes additional candidate filing fees for the State Board of Education (see SBECD2) and county coroners (see LOCCD21) which are to be appointed rather than elected positions under the bill.</div> <div>No provision.</div> <div>Fiscal effect: With the abolishment of ELC (see ELCCD2), ELC candidate filing fees paid to Fund 4P20 are repealed.</div>	<div>R.C.3513.10</div> <div>Same as the House, but replaces the provision that removes all ELC candidate filing fees with a provision that instead transfers ELC candidate filing fees, unchanged by the bill, from being paid to Fund 4P20 to the new Ohio Election Integrity Commission Fund (Fund 5CS1). Also restores additional candidate filing fees for the State Board of Education (see SBECD2).</div> <div>No provision.</div> <div>Fiscal effect: Candidate filing fees will flow to Fund 5CS1.</div>

Executive		As Passed By House	As Reported By Senate Finance
FCCCD9	State funding of major sports facilities		
R.C.	123.28, 123.281, 123.282	R.C. 123.28, 123.281, 715.016	
Requires OFCC to administer the construction and renovation of major sports facilities and minor league sports facilities throughout Ohio for the economic benefit of the state, and to support youth sports education.		Replaces the Executive provision with one that requires OFCC to administer the construction of major sports facilities that will be a part of transformational major sports facility mixed-use projects.	No provision (see OBMCD51).
Supports the facilities construction and renovation with sports gaming tax revenue under the newly created Sports Facilities Construction and Sports Education Fund (“fund”) (see TAXCD62).		Replaces the Executive provision with one that supports the facilities construction with the authorization to issue and sell \$600,000,000 in bonds deposited in the Cultural and Sports Facilities Building Fund (Fund 7030) (see FCCCD17).	No provision (see OBMCD51).
Creates the seven-member Ohio Advisory Committee for Sports Facility Construction and Youth Sports Education ("committee") to evaluate and approve projects to be supported by the fund and administered by OFCC.		No provision.	No provision (see OBMCD51).
Requires the committee to recommend policies and procedures for the administration of the fund for review and adoption by OFCC, prioritizing economic development through major sports facilities, major sports facility mixed-use projects and minor league sports facilities, youth sports education, and facilities that enable training in team or individual sports.		No provision.	No provision (see OBMCD51).
Requires the Directors of DEW, ODPS, and ODH, and the ADJ to advise the committee on what skills, facilities, and programs are necessary for youth sports education, and to publish, as needed, standards for youth sports education for K-12 students.		No provision.	No provision (see OBMCD51).

Executive	As Passed By House	As Reported By Senate Finance
No provision.	Requires 70% of the total initial estimated construction cost of the major sports facility from sources other than the state, with at least 50% of the total from the professional sports franchise that plans to use the facility. Conditions the remaining 30% from state funds if the General Assembly has specifically authorized or appropriated money for the project.	No provision (see OBMCD51).
No provision.	Requires specific conditions to be met if state bond proceeds are being used, including that the amount of increased state tax revenues is projected to be in excess of the total debt service of the state bonds for their initial term.	No provision (see OBMCD51).
No provision.	Establishes certain tax reporting requirements for the governmental agency that owns or has an ownership interest in the major sports facility or its site, every person who owns real property in a project district, and persons that collect transformational major sports facility mixed-use project district tax revenues.	No provision (see OBMCD51).
No provision.	Requires, if state bond proceeds are being used for the major sports facility, TOS to deposit the total major sports facility mixed-use project district state tax revenues into the major sports facility district fund, which the bill creates for the deposit of certain tax revenues attributable to the major sports facility mixed-use project district, to be used to pay debt service.	No provision (see OBMCD51).

Executive	As Passed By House	As Reported By Senate Finance
No provision.	Requires, if state bond proceeds are being used for the major sports facility, the professional sports franchise to deposit an amount equal to 8.33% of the award into an escrow account, to be used to pay any deficits between tax revenues collected and the total bond amount, after the bonds are matured, or if the lease expires. Permits the OBM Director to transfer funds from the Ohio Major Sports Facility District Fund to the Ohio Cultural Facilities Bond Service Fund, which the bill also creates to be held as trust funds pledged to the payment of bond service charges.	No provision (see OBMCD51).
No provision.	Authorizes the legislative authority of a municipal corporation located in a county with a population greater than 1,000,000 to declare one and only one area of the municipal corporation to be a transformational major sports facility mixed-use project district, and a public purpose, for the purpose of fostering and developing a major sports facility and economic development, if certain conditions are met. Permits only one such district within the municipal corporation. Allows the legislative authority of the municipal corporation to enlarge the territory of an existing transformational major sports facility mixed-use project district.	No provision (see OBMCD51).
No provision.	Requires, on or before the first day of each January and July beginning after the designation of a transformational major sports facility mixed-use project district, the fiscal officer (i.e. city auditor or village clerk or similar official) of a legislative authority where a district has been formed to certify a list of businesses located within the district to the Tax Commissioner.	No provision (see OBMCD51).

Executive	As Passed By House	As Reported By Senate Finance
Fiscal effect: OBM estimates that up to \$161.4 million in FY 2026 and up to \$167.4 million in FY 2027 will be transferred to the Sports Facilities Construction and Sports Education Fund. However the bill does not contain an appropriation for OFCC to operate the fund or program.	Fiscal effect: Eliminates the funding in the Executive version from sports gaming tax revenue. Instead, authorizes TOS to issue and sell bonds in the amount of up to \$600 million deposited to the credit of the Cultural and Sports Facilities Building Fund (Fund 7030) to pay the costs of the Cleveland Browns major sports facility stadium project in the City of Brook Park, in Cuyahoga County (see FCCCD17). To use those bonds, the bill requires, among other things, that the projected amount of increased state tax revenues to be greater than the total debt service of the state bonds for their initial term. Administrative costs may increase for the governmental agency that owns or has an ownership interest in the major sports facility or its site to comply with certain tax reporting requirements. Tax revenue may increase for a municipal corporation transformational that has a major sports facility mixed-use project district.	

Executive		As Passed By House	As Reported By Senate Finance
INSCD7	Ambulance reimbursement by health plan issuers		
No provision.		No provision.	<div>R.C. 3902.51, 739.10</div> <div>Modifies one of the factors used to determine the minimum reimbursement rate that a health plan issuer must pay by default to an out-of-network ambulance for unanticipated and emergency care, specifically by increasing the Medicare-based factor to 250% (from 100%) of the Medicare payment amount.</div> <div>Fiscal effect: Potential increase costs to the state's and local government's health benefit plan expenditures. Under current law, unless the ambulance wishes to negotiate reimbursement, health insurers are required to reimburse the greatest of the following amounts to the ambulance for unanticipated and emergency out-of-network care: (1) the median amount the health plan issuer negotiated with in-network ambulance service in that geographic region; (2) the rate the health plan issuer pays for out-of-network services under the health benefit plan; or (3) the rate paid by Medicare for the service.</div>

Executive	As Passed By House	As Reported By Senate Finance
JSCCD19 Payment for acting judges		R.C. 1901.123, 1907.143
No provision.	No provision.	Removes the requirement that county or municipal courts submit quarterly requests to the Ohio Supreme Court for reimbursements of per diem compensation paid to acting judges. Fiscal effect: Minimal.
JSCCD18 Courts - special projects funds		R.C. 1901.26, 1907.24, 2303.201, and 2501.16
No provision.	No provision.	Prohibits special projects fees collected by municipal, county, common pleas, and appeals courts from being used for training or education that takes place outside of the state. Fiscal effect: None.
JSCCD20 Municipal court clerks - pay		R.C. 1901.31, Section 719.10
No provision.	No provision.	Requires elected municipal court clerks to be paid using the current law schedule for clerks of common pleas courts, according to the population of the court, beginning when a new term begins. Fiscal effect: Potential increase in municipal expenditures for court clerk salary increases dependent on population.

Executive	As Passed By House	As Reported By Senate Finance
<div>JSCCD12 Sealing juvenile court records</div> <div>R.C. 2151.356</div> <div>Implements a balancing test that allows the juvenile court to seal any records pertaining to a juvenile if the court, after weighing the interests of the person in having the records sealed against the legitimate needs, if any, of the public to access those records, finds that the interests of a person in having the records sealed are not outweighed by any legitimate needs of the public to access those records.</div> <div>Fiscal effect: Minimal.</div>	<div>R.C. 2151.356</div> <div>Replaces the Executive with a balancing test for sealing that applies only if (1) a complaint is filed against a delinquent child, an unruly child, or a juvenile traffic offender and the court dismisses the complaint, or finds the person to not be a delinquent child, an unruly child, or a juvenile traffic offender; or (2) a person has been adjudicated an unruly child and is 18 years or older is not under the jurisdiction of the court in relation to a complaint alleging the person to be a delinquent child; and requires that the interests of a person in having the records sealed are not substantially outweighed by any legitimate governmental needs to maintain those records.</div> <div>Fiscal effect: Same as the Executive.</div>	<div>No provision.</div>
<div>JSCCD14 Criminal and probate dockets</div> <div>No provision.</div>	<div>R.C. 2303.12</div> <div>Requires the clerk of courts to make criminal and probate dockets available online.</div> <div>Fiscal effect: Increased administrative expenses to any clerk of courts office that does not currently make criminal and probate dockets available online.</div>	<div>R.C. 2303.12, 2101.11</div> <div>Same as the House, but states that the general docket of the probate court be made available on the clerk of court's website not later than 18 months after the bill's effective date.</div> <div>Fiscal effect: Same as the House.</div>
<div>JSCCD17 Reduce fees for computerization fund</div> <div>No provision.</div>	<div>R.C. 2303.201</div> <div>Reduces current law fees that the clerk of courts is permitted to charge for the efficient operation of the court when additional funds are required to computerize the court, to make available computerized legal research services, or to do both, when a court of common pleas fails to make civil dockets available online as follows:</div>	<div>R.C. 2303.201</div> <div>Same as the House.</div>

Executive	As Passed By House	As Reported By Senate Finance
No provision.	(a) The fee for filing certain causes of action or appeal from up to \$6 to up to \$3.	(a) Same as the House.
No provision.	(b) The fee for filing certain causes of action or appeal, on the filing, docketing, and endorsing of each certificate of judgment, or on the docketing and indexing of each aid in execution or petition to vacate, revive, or modify a judgment from up to \$20 to up to \$10.	(b) Same as the House.
No provision.	(c) The fee for other services from up to \$1 to up to \$.50	(c) Same as the House.
No provision.	Delays the effective date of this provision for six months after the bill's 90-day effective date. Fiscal effect: Potential reduction in fee revenue deposited to the county treasurer for any clerk of courts that charges these fees for a court of common pleas which does not make civil dockets available online.	Same as the House. Fiscal effect: Same as the House.
JSCCD15 Clerk of the court of common pleas		
No provision.	R.C. 2303.26 Requires clerks of the courts of common pleas to determine and implement the best means and methods for storing, maintaining, and retrieving all papers delivered to the clerk. Fiscal effect: None.	R.C. 2303.26 Same as the House. Fiscal effect: Same as the House.
JSCCD16 Alford pleas		
No provision.	R.C. 2929.12, 2929.15 and 2929.25 Prohibits a court from imposing a requirement that an offender admit guilt as any condition of a sentence or a community control sanction. Fiscal effect: None.	No provision.

Executive		As Passed By House	As Reported By Senate Finance
JSCCD13	Sealing and expungement		
R.C.	2953.32	R.C. 2953.32	
Removes a reference to the statute allowing sealing and expunging of official records in which a person is found not guilty, proceedings are dismissed, a grand jury no bill is entered, or a pardon is granted, from the statute listing conviction records that cannot be sealed or expunged.		Same as the Executive.	No provision.
Fiscal effect: None.		Fiscal effect: 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
PUBCD8 Northwest Regional Hub pilot program Section: 371.30 Creates the Northwest Regional Hub pilot program to allow Allen, Hardin, and Putnam counties to participate in an alternative management system for indigent defense that is primarily managed by OPD, with a portion of cases managed by court-appointed counsel. Requires OPD to assume responsibility for representation of indigent persons to the extent that representation is not provided by outside counsel in accordance with R.C. 120.33 if a county elects to become part of the Northwest Regional Hub and transfer indigent defense services to OPD. Requires OPD to provide direct representation to indigent defendants in not more than 80% of indigent defense cases. Provides for withdrawal procedures for participating counties, including holding public meetings and providing notice to the local bar association, every judge serving in the county, county prosecutor, county public defender, and every attorney who is on the court's roster for appointment to provide indigent defense. Provides that when a county transfers indigent defense services to OPD and the transferring county operates a county public defender office at the time of the transfer, the employees of the transferring county public defender may be transferred to employees of the OPD as OPD determines necessary for successful implementation of the pilot, to the extent possible, with no loss of service credit.	Section: 371.30 Same as the Executive. Same as the Executive. Same as the Executive. Same as the Executive. Same as the Executive.	Section: 371.30 Same as the Executive. Same as the Executive. Same as the Executive. Same as the Executive. Replaces the Executive provision with language stating that an employee of a transferring county public defender may be appointed as an employee of the OPD as the OPD determines to be necessary, rather than being transferred to being such an employee of OPD, thus eliminating the possible transfer of service credit.

Executive	As Passed By House	As Reported By Senate Finance
No provision.	No provision.	Permits OPD to consult with DAS on matters pertaining to the appointment of the necessary personnel including assigning those employees to a position classification, step placement and vacation and longevity credit, as well as state benefit coverage.
No provision.	No provision.	Specifies that actions taken by the OPD and the DAS pursuant to the bill's Northwest Regional Hub pilot program are not subject to appeal to the State Personnel Board of Review.
Authorizes the pilot to operate during the FY 2026-FY 2027 biennium.	Same as the Executive.	Same as the Executive.

Executive	As Passed By House	As Reported By Senate Finance
<p>DPSCD20 Certificate of title fee increase</p> <p>R.C. 4505.09, 4519.59, Section 820.80</p> <p>Increases by \$3 (from \$15 to \$18) beginning January 1, 2026, the general certificate of title fee required for most motor vehicles, all-purpose vehicles, and off-highway motorcycles and allocates the increase to the Security, Investigations, and Policing Fund (Fund 8400), which is used by the Ohio State Highway Patrol for certain security and investigation operations.</p> <p>Fiscal effect: Potential revenue gain of up to \$16.1 million or more annually (based on 5,379,301 certificates of title issued in CY 2023) for Fund 8400.</p>	<p>No provision.</p>	<p>R.C. 4505.09, 4519.59</p> <p>Replaces the Executive provision with a provision that: (1) increases the certificate of title fee by \$5 (from \$15 to \$20), if a board of county commissioners adopts a resolution authorizing the increase and (2) allocates the \$5 increase to the clerk of a court of common pleas who processes the certificate of title, when a board of county commissioners adopts the authorizing resolution.</p> <p>Fiscal effect: Potential revenue gain of up to \$27.6 million or more annually (based on 5,511,293 certificates of title issued in CY 2024) for clerks of a court of common pleas statewide.</p>

Local Government Provisions		Main Operating Appropriations Bill H.B. 96	
Executive		As Passed By House	As Reported By Senate Finance
DRCCD7	Commitment to DRC		
R.C.	2151.311, 2152.26, 2967.28, 5120.16	R.C. 2151.311, 2152.26, 2967.28, 5120.16	R.C. 2151.311, 2152.26, 2967.28, 5120.16
Permits a court of common pleas to enter into an agreement with DRC under which persons may be electronically committed to DRC.		Same as the Executive.	Same as the Executive.
Requires that persons sentenced to DRC, or to any institution or place within DRC, be conveyed by the sheriff initially to an appropriate facility established and maintained by DRC, or committed electronically for reception, examination, observation, and classification.		Same as the Executive.	Same as the Executive.
Requires the sheriff to convey the sentenced person to DRC or electronically commit the sentenced person to DRC prior to removal of an individual on an out of jurisdiction detainer.		Same as the Executive.	Same as the Executive.
Requires an offender to be committed to DRC before post-release control may be imposed.		Same as the Executive.	Same as the Executive.
Fiscal effect: None, largely codifies current practice.		Fiscal effect: Same as the Executive.	Fiscal effect: Same as the Executive.
DRCCD23	Intervention in lieu of conviction placement in a community-based correctional facility		
No provision.		No provision.	R.C. 2951.041 Allows for a judge that has determined an offender to have violated an "intervention in lieu of conviction" plan to place the offender under the general control and supervision of a community-based correctional facility. Fiscal effect: None; this provision largely codifies a temporary law provision that is set to expire on October 15, 2025.
DRCCD17	Local Jail Grants		
		Section: 383.30	Section: 383.30
No provision.		Requires DRC to use Fund 5ZQ0 ALI 501505, Local Jail Grants, to provide grants for county jail construction and renovation projects.	Same as the House.
Legislative Budget Office		LSC 46	Office of Research and Drafting

Executive	As Passed By House	As Reported By Senate Finance
No provision.	Requires DRC to accept and review applications and designate the projects involving the construction and renovation of county jails.	Same as the House.
No provision.	Continues a funding formula, using property tax and sales tax data, by which the neediest counties may receive state assistance in constructing or renovating jail facilities, in which TAX conducts a financial ranking of all counties.	No provision.
No provision.	Continues guidelines that (1) require DRC, upon receiving the final rankings, to select a number of counties among the lowest ranking counties and invite the selected counties to apply for assistance, (2) require DRC, upon the application of a county so invited, to proceed with a needs assessment, (3) permit DRC to approve a project only if the project conforms to existing jail facilities standards and keeps with the needs of the county as determined by the needs assessment, (4) specify that a county's portion of the basic project cost is to be 1% of the basic project cost times the percentile in which the county ranks according to the funding formula, and (5) prohibit a county's or counties' share of the basic project cost from being above 75%.	Replaces the governing guidelines by requiring DRC to target county jails that have the greatest need for construction or renovation work, and projects that would improve substantially the condition, safety, and operational ability of the jail, and benefit jails that are, or will be, used by multiple counties.
No provision.	Allows DRC to establish guidelines for multicounty project applications.	Same as the House.
No provision.	Requires DRC to award the funds to selected counties no later than July 1, 2027.	No provision.

Executive		As Passed By House	As Reported By Senate Finance
RD FCD2	Public Library Fund allocations		
	R.C. 131.51, Section 387.20	R.C. 131.51	R.C. 131.51
	Increases the Public Library Fund (PLF; Fund 7065) shares of monthly GRF tax revenue from 1.7% to 1.75%.	Replaces the Executive provision with one under which the PLF receives, instead of a share of monthly GRF tax revenue, a monthly cash transfer from the GRF in an amount equal to 1/12 of the total PLF appropriation for the fiscal year.	Same as the House.
Fiscal effect: The Executive estimates additional transfers from the GRF to PLF of \$15 million in FY 2026 and \$16 million in FY 2027. Total appropriations are \$531,700,000 in FY 2026 and \$549,100,000 in FY 2027 in Fund 7065 ALI 110965, Public Library Fund.		Fiscal effect: The bill appropriates \$490,000,000 in FY 2026 and \$500,000,000 to PLF ALI 110965, Public Library Fund.	Fiscal effect: Same as the House. (For PLF transfers out, see LIBCD1, LIBCD2, LIBCD3, LIBCD4, and LIBCD7.)
RD FCD10	Local government fund reductions for traffic cameras		
	No provision.	R.C. 5747.502	R.C. 5747.502
		Terminates local government fund reductions for townships and counties that previously employed traffic cameras to issue citations.	Same as the House.
		Fiscal effect: Three townships would otherwise see their LGF amounts reduced in FY 2026 and years thereafter by roughly \$15 million, based on their traffic camera fines collected through FY 2025. Townships and counties were prohibited from employing traffic cameras under H.B. 54, the transportation budget of the 136th GA.	Fiscal effect: Same as the House.

Executive	As Passed By House	As Reported By Senate Finance
SOSCD16 Board of Elections Fund		R.C. 111.27
No provision.	No provision.	Renames the Board of Elections Reimbursement and Education Fund to Board of Elections Fund (Fund 5FG0) in the state treasury.
No provision.	No provision.	Allows the SOS to provide advancements, subject to recoupment, to boards of elections using money from Fund 5FG0, in addition to providing reimbursements for specified costs, such as running statewide special elections, as well as training and educational programs for members and employees of boards of elections. Fiscal effect: Expands the uses of Fund 5FG0, which is supported by cash transfers authorized by the Controlling Board.

Executive

As Passed By House

As Reported By Senate Finance

Sales and Use Taxes

TAXCD115 Port authority agreements to provide sales tax exemptions

No provision.	No provision.	<div>R.C.4582.61, 4582.72, 5739.02</div> <div>Prohibits port authorities from entering into agreements for non-public entities that allow the private party to benefit from the sales tax exemption on construction materials without first obtaining county commissioner approval, if the project is located outside the port authority's territorial jurisdiction.</div>
No provision.	No provision.	<div>Excludes construction contracts between port authorities and private entities from the sales tax exemption for construction materials purchased for government buildings if the required approval has not been obtained.</div>
No provision.	No provision.	<div>Prohibits a port authority from entering into a capital leaseback agreement for a project located outside the port authority' territorial jurisdiction without approval from the board of county commissioners in which the applicable property is located or, if the applicable property is located in more than one county, from each board of county commissioners of each county in which the development is located.</div>
No provision.	No provision.	<div>Defines "capital leaseback agreement" to mean the sale or transfer of property by a port authority to another person contemporaneously followed by the leasing of the property to the port authority.</div> <div>Fiscal effect: Potential increase in state and local sales tax revenue by limiting exemptions for construction materials to projects approved by county commissioners.</div>

Executive	As Passed By House	As Reported By Senate Finance
TAXCD75 County sales tax refunds	R.C. 5739.132, Section 801.170	R.C. 5739.132, Section 801.170
No provision.	Eliminates interest on refunds of county sales and use tax on and after the bill's 90-day effective date, but continues to allow interest for refunds of state and transit authority taxes. Fiscal effect: Potential minimal revenue gains for county sales and use tax.	Same as the House. Fiscal effect: Same as the House.
<u>Cigarette Taxes</u>		
TAXCD79 County arts cigarette tax	R.C. 5743.021	R.C. 5743.021
No provision.	Expands the authority to levy a county cigarette tax for the benefit of an arts and cultural district to Summit County. Fiscal effect: The net fiscal effect will depend on the tax rate levied by the county commissioners.	Same as the House, but expands the authority to levy a county cigarette tax for the benefit of an arts and cultural district to Hamilton County. Fiscal effect: Same as the House.
<u>Other Taxation Provisions</u>		
TAXCD120 County sin taxes		R.C. 9.681, 307.673, 307.696, 307.697, 3381.17, 4301.421, 5743.024, 5743.323, 5743.511, 5743.52, 5743.521, 5743.54, 5743.55, 5743.56, 5743.57, 5743.59, 5743.60, 5743.62, 5743.621 5743.63, 5743.631, and 5743.64; Section 801.320
No provision.	No provision.	Authorizes Cuyahoga County to expand its existing liquor, alcohol, and cigarette taxes, and levy a new tax on vapor and other tobacco products, to finance sports facilities, subject to voter approval of the tax expansion.

Executive	As Passed By House	As Reported By Senate Finance
No provision.	No provision.	Increases or sets the rate limit on each tax as follows: (1) 32 cents per gallon for beer (up from 16 cents); (2) 48 cents per gallon for cider (up from 24 cents); (3) 64 cents per gallon for wine and mixed beverages (up from 32 cents); (4) \$6 per gallon of liquor (up from \$3); (5) 9 cents per pack of cigarettes (up from 4.5 cents); (6) 0.85% for other tobacco products; (7) 1.85% for little cigars; and (8) 0.05 cents per 1/10 of a gram or milliliter for vapor products.
No provision.	No provision.	Requires the newly authorized taxes to be equally divided among the major league sports facilities existing in the county during the period that the taxes are levied.
No provision.	No provision.	Allows the newly authorized taxes to cover more than 50% of the total costs of a sports facility and to contribute to the project for more than 20 years, unlike existing alcohol and tobacco taxes upon which those limitations are imposed. Fiscal effect: If approved by voters, Cuyahoga county would be able generate additional tax revenue to finance sports facilities.
TAXCD73 Municipal income tax military pay exemption	R.C. 718.01, Section 801.190	R.C. 718.01, Section 801.190
No provision.	Clarifies that pay to members of the United States Space Force may be deducted from municipal income tax as part of an existing deduction for military pay. Fiscal effect: Potential statewide municipal income tax revenue loss of roughly \$388,000 per year, if such pay is not currently deducted.	Same as the House. Fiscal effect: Same as the House.

Executive	As Passed By House	As Reported By Senate Finance
TAXCD72 Municipal income tax: refund and assessment periods		
	R.C. 718.12, 718.19, 718.90, and 718.91	R.C. 718.12, 718.19, 718.90, and 718.91
No provision.	Allows a taxpayer who received a valid extension of the tax return due date to file a municipal income tax refund claim within three years after that extended due date.	Same as the House, but uniformly applies the provision to within three years after (i) the date of the overpayment or (ii) the date the return was due, including any valid extension, whichever is later. Specifies that the later due date is for the return to which the overpayment relates.
No provision.	Applies the same date commencement to the three-year deadline for tax administrators or the Tax Commissioner to make municipal income tax assessments. Fiscal effect: Potential minimal loss to municipalities. Current law requires such a filing within three years of the date the tax was originally due or paid, whichever is later.	Same as the House. Fiscal effect: Same as the House.
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

Executive	As Passed By House	As Reported By Senate Finance
TAXCD76 State recovery of refunded local taxes		
	R.C. 5703.052	R.C. 5703.052
No provision.	Extends, from three to six years, the maximum length of time over which TAX may recover amounts of refunded taxes from state-administered taxes levied by local subdivisions.	Same as the House.
	Fiscal effect: Potential revenue gains for certain taxes.	Fiscal effect: Same as the House.
TAXCD94 Lodging tax: Ashtabula County convention facility		
		R.C. 5739.09
No provision.	No provision.	Requires Ashtabula County to repeal a 2% special lodging tax used to fund the costs of a convention center.
		Fiscal effect: Ashtabula County lodging tax collections will likely decline by approximately \$600,000 per fiscal year.
<u>Property Taxes and Transfer Fees</u>		
TAXCD116 Property tax reduction screening system		
		R.C. 319.202, 5323.02, 5703.21, and 5703.83; Section 757.150
No provision.	No provision.	Creates a statewide screening system administered by TAX to evaluate the eligibility of owners of real property and manufactured and mobile homes that receive the 2.5% owner-occupancy credit or a homestead exemption.
No provision.	No provision.	Provides an amnesty from any charges, penalties, or interest in the first year of the system's operation for taxpayers found to be ineligible for a reduction unless the county auditor determines the reduction was procured through fraud, a false statement, or a knowing omission.
No provision.	No provision.	Requires, during the amnesty year, tax bills to notify recipients of the homestead exemption or owner-occupancy credit that they are eligible for amnesty if they self-report their ineligibility within that year.

Executive	As Passed By House	As Reported By Senate Finance
No provision.	No provision.	Requires TAX to annually report to the General Assembly the number of properties whose ineligibility was flagged by the system.
No provision.	No provision.	Requires potential homeowners be advised of the eligibility requirements for the owner-occupancy credit and of the duty to report subsequent ineligibility prior to signing closing documents. Fiscal effect: No fiscal effect on local property tax receipts, but potentially a decrease in GRF expenditures, as these property tax relief programs are fully reimbursed by the GRF.
TAXCD91 School district property tax reductions and school funding; 20-mill minimum levy requirement		
	R.C. 323.131, 3317.01, 4503.06, 5705.27, 5705.31, 5705.316, Section 757.110	R.C. 323.131, 3317.01, 4503.06, 5705.31, 5705.316, Section 757.110
No provision.	Removes the county prosecutor from the three-member county budget commission and makes the president of the board of county commissioner as a member instead.	No provision.
No provision.	Requires each city, local, and exempted village school district to submit the certificate of available revenue required under R.C. 5705.36 to the county auditor by July 15 of each year. Requires each county budget commission to meet by August 15 of each year to determine whether a district’s general operating budget carryover balance from the previous fiscal year exceeds 30% of total expenditures made in that fiscal year.	Same as the House, but increases the carryover balance threshold to 50% and allows a district to not count its permanent improvement expenses towards the threshold.
No provision.	If the district's carryover balance does exceed the 30% threshold, requires the budget commission to reduce the property taxes levied by the district for current expenses in the following tax year by the amount of the excess. Requires an applicable property tax bill to include a notice stating that the school district property tax reduction is for the current year only and due to the district’s excess carryover balance.	Same as the House, but increases the carryover balance threshold to 50% and requires TAX to treat such property tax reductions as a reduction in the authorized rate.

Executive	As Passed By House	As Reported By Senate Finance
No provision.	Provides a special timeline for making fiscal year 2025 reviews and tax year 2025 rate adjustments by requiring the budget commission to meet by October 31, 2025.	Same as the House.
No provision.	Exempts a school district whose levies have been reduced by the county budget commission from the requirement that it levy at least 20 mills to receive state foundation aid.	Same as the House.
No provision.	Exempts an island school district or a joint state school district from the carryover balance review and related property tax reductions. Fiscal effect: May reduce tax collections for school districts by up to several billion dollars over a multi-year period, depending on the value of excess carryover balances.	Same as the House. Fiscal effect: Same as the House, but would reduce the tax revenue loss.
TAXCD99 Property tax exemption: parking garages		
No provision.	No provision.	R.C. 717.051 Expands a property tax exemption on some parking garages to those owned by any municipal corporation, county, port authority, and new community authority, and to the land upon which the garages sit. Makes permanent the 20-year maximum exemption period and eliminates the requirements that the parking spaces be available to the general public. Fiscal effect: Could reduce property tax bills and collections by up to hundreds of thousands of dollars annually for taxing authorities that own parking structures.

Executive	As Passed By House	As Reported By Senate Finance
TAXCD78 Manufactured home tax waivers or refunds for damage or destruction		
	R.C. 4503.0611	
No provision.	Authorizes manufactured home park operators to provide the county auditor with notice that a manufactured home has been damaged or destroyed for purpose of initiating a refund or waiver of taxes on the manufactured home. Requires such notice from a manufactured home park operator to include photographic evidence. Fiscal effect: May reduce property tax revenue for local governments if additional refunds or waivers are granted for damaged or destroyed manufactured homes.	No provision.
TAXCD110 Property taxes: County budget commission authority and procedure		
		R.C. 5705.13, 5705.131-5705.132, 5705.222, 5705.27, 5705.29, 5705.31, 5705.314, 5705.32-5705.321, 5705.35-5705.36, 5705.40, and 5747.51
No provision.	No provision.	Allows county budget commissions (CBCs) to reduce millage on any voter-approved tax levy aside from a debt levy if the commission finds it reasonably necessary or prudent to avoid unnecessary, excessive, or unneeded property tax collections.
No provision.	No provision.	If the tax is levied by a body with a majority of members who are elected local officials, any such reduction is subject to two limitations: (1) CBCs may not reduce a levy such that it would collect less revenue than in the preceding year unless funds are available from reserve balance accounts, nonexpendable trust funds, or carryover amounts to offset a reduction below that level, but the budget commission must consider reserve balance accounts, nonexpendable trust funds, and carryover amounts when considering a reduction. (2) CBCs may not reduce school district levies such that the school district would collect below 20 mills in revenue, except as required to comply with the provision (see TAXCD91) limiting accrual of general fund carry-overs.

Local Government Provisions		Main Operating Appropriations Bill H.B. 96	
Executive	As Passed By House	As Reported By Senate Finance	
No provision.	No provision.	Removes prohibitions on CBCs considering the status of reserve balance accounts or other certain unexpended funds when determining whether to reduce a political subdivision's taxing authority.	
No provision.	No provision.	Requires school districts to obtain approval from the county budget commission before adjusting inside millage in a manner that increases tax rates.	
No provision.	No provision.	Requires CBCs to offer, during at least one public meeting annually, testimony describing the concept and function of inside millage, how it is allocated to various jurisdictions in the county, and the fiscal impact of inside millage.	
No provision.	No provision.	Requires political subdivisions to disclose all funds in their control the inclusion of which is not already required by law for annual tax budgets. Fiscal effect: Provides county budget commissions greater discretion in reducing political subdivisions’ property tax collections when the commission finds it prudent to avoid certain property tax collections.	
TAXCD88 Limitations on property tax challenges			
	R.C. 5715.19, 5717.01; Section 757.90	R.C. 5715.19, 5717.01; Section 757.90	
No provision.	Modifies the requirements governing when political subdivisions can file property tax complaints and counter-complaints.	Same as the House.	
No provision.	Requires subdivisions that fail to comply with property tax complaint filing requirements to pay the attorney's fees and costs incurred by the property owner in connection with the complaint.	No provision.	
	Fiscal effect: Minimal.	Fiscal effect: Minimal.	

Executive	As Passed By House	As Reported By Senate Finance
TOSCD10 State and local treasurers' investments		
	R.C. 135.143, 135.1411, and 135.35	R.C. 135.143, 135.1411, and 135.35
No provision.	Prohibits TOS, the state board of deposit, the treasurer or the governing board of a municipal corporation, the investing authority of a county, or any person or entity to which the management and investment of public money is delegated from making an investment decision with the primary purpose of influencing environmental, social, personal, or ideological policy, unless expressly authorized by Ohio law.	Same as the House.
No provision.	No provision.	Allows the Treasurer of State, by rule, to reduce the amount of collateral a financial institution must pledge when holding public funds as investments in certificates of deposit, savings accounts, and deposit accounts by up to 10% as compared to current law.
No provision.	No provision.	Reduces the rating in allowable debt interest investments, other than commercial paper, from the three highest categories by two nationally recognized statistical rating organizations to the four highest categories.
No provision.	No provision.	Prohibits investments in debt interests rated in the fourth highest category from exceeding 10% of the state's portfolio.
	Fiscal effect: None.	Fiscal effect: Provides greater flexibility for TOS to invest public funds and could potentially increase investment returns.