

**As Introduced**

**135th General Assembly**

**Regular Session**

**2023-2024**

**H. B. No. 491**

**Representatives Young, T., Peterson**

**Cosponsors: Representatives Dean, Dell'Aquila, Johnson, King**

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**A BILL**

To amend sections 113.70, 113.71, 113.72, 113.73, 1  
113.75, 113.76, and 5501.521; to enact new 2  
section 113.77; and to repeal section 113.77 of 3  
the Revised Code to require a political 4  
subdivision or state retirement system to 5  
provide information on expenditures to the 6  
Treasurer of State for inclusion in the Ohio 7  
State and Local Government Expenditure Database. 8

**BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF OHIO:**

**Section 1.** That sections 113.70, 113.71, 113.72, 113.73, 9  
113.75, 113.76, and 5501.521 be amended and new section 113.77 10  
of the Revised Code be enacted to read as follows: 11

**Sec. 113.70.** As used in sections 113.70 to ~~113.77~~ 113.76 12  
of the Revised Code: 13

(A) "Expenditure" means a payment, distribution, loan, 14  
advance, reimbursement, deposit, or gift of money from a state 15  
entity or political subdivision to any supplier. 16

(B) "Political subdivision" means a county, city, village, 17  
public library, township, park district, school district, 18

regional water and sewer district, or regional transit 19  
authority. 20

(C) "Public library" means a library that is created, 21  
maintained, and regulated under Chapter 3375. of the Revised 22  
Code. 23

(D) "Revenue" means a payment, fee, tax, federal funds, or 24  
state funds received by a state entity or political subdivision. 25

(E) "School district" means a city, local, exempted 26  
village, or joint vocational school district; a science, 27  
technology, engineering, and mathematics school established 28  
under Chapter 3326. of the Revised Code; or an educational 29  
service center. "School district" does not mean a community 30  
school established under Chapter 3314. of the Revised Code. 31

~~(E)~~ (F) "State entity" means the general assembly, the 32  
supreme court, the court of claims, the office of an elected 33  
state officer, a state retirement system, or a department, 34  
bureau, board, office, commission, agency, institution, 35  
instrumentality, or other governmental entity of this state 36  
established by the constitution or laws of this state for the 37  
exercise of any function of state government, but excludes a 38  
political subdivision, an institution of higher education, ~~a~~ 39  
~~state retirement system,~~ and the city of Cincinnati retirement 40  
system. "State entity" does not include the nonprofit 41  
corporation formed under section 187.01 of the Revised Code. 42

~~(F)~~ (G) "State retirement system" means the public 43  
employees retirement system, the Ohio police and fire pension 44  
fund, the state teachers retirement system, the school employees 45  
retirement system, and the state highway patrol retirement 46  
system. 47

~~(G)~~ (H) "Supplier" means any person, partnership, 48  
corporation, association, organization, state entity, political 49  
subdivision, or other party, including any executive officer, 50  
legislative officer, judicial officer, or member or employee of 51  
a state entity or political subdivision, that does either of the 52  
following: 53

(1) Sells, leases, or otherwise provides equipment, 54  
materials, goods, supplies, or services to a state entity or 55  
political subdivision pursuant to a contract between the 56  
supplier and a state entity or political subdivision; 57

(2) Receives reimbursement from a state entity or 58  
political subdivision for any expense. 59

**Sec. 113.71.** (A) The treasurer of state, in collaboration 60  
with the directors of budget and management and administrative 61  
services, shall establish and maintain the Ohio state and local 62  
government expenditure database. The database shall be 63  
accessible on the web site of the treasurer of state and the web 64  
site of the office of budget and management. 65

~~(B)~~ (B) (1) The database shall include information about 66  
expenditures made in each fiscal year that commences after ~~the~~ 67  
~~effective date of this section~~ September 30, 2021, or after the 68  
effective date of this amendment for political subdivisions or 69  
state retirement systems included after that date. 70

(2) The database shall include information about revenue 71  
received in each fiscal year that commences after the effective 72  
date of this amendment. 73

(C) The database shall be accessible by members of the 74  
public without charge. 75

(D) State entities and political subdivisions shall assist 76

in the development, establishment, operation, storage, hosting, 77  
and support of the database. State entities and political 78  
subdivisions shall comply with sections 113.70 to ~~113.77~~ 113.76 79  
of the Revised Code using existing resources. 80

(E) The treasurer of state shall enter into an annual 81  
agreement with the directors of budget and management and 82  
administrative services to define data storage, data handling, 83  
user interface requirements, and other provisions considered 84  
necessary to ensure the proper maintenance and operation of the 85  
database. 86

(F) Nothing in this section shall be construed to prohibit 87  
the treasurer of state from including any information in the 88  
base that is not required to be included under sections 113.70 89  
to ~~113.77~~ 113.76 of the Revised Code and that is available to 90  
the public. 91

**Sec. 113.72.** (A) For each expenditure, the Ohio state and 92  
local government expenditure database shall include the 93  
following information: 94

~~(A)~~ (1) The amount of the expenditure; 95

~~(B)~~ (2) The date the expenditure was paid; 96

~~(C)~~ (3) The supplier to which the expenditure was paid; 97

~~(D)~~ (4) The state entity or political subdivision that 98  
made the expenditure or requested the expenditure be made. 99

(B) For each revenue, the Ohio state and local government 100  
expenditure database shall include the following information: 101

(1) The amount of the revenue; 102

(2) The date the revenue was received; 103

<u>(3) The source of the revenue;</u>	104
<u>(4) The state entity or political subdivision that received the revenue.</u>	105 106
<b>Sec. 113.73.</b> (A) The Ohio state and local government expenditure database shall include the following features:	107 108
(1) A searchable database of all expenditures <u>and revenue;</u>	109
(2) The ability to filter expenditures <u>and revenue, as applicable,</u> by the following categories:	110 111
(a) The category of expense <u>or revenue;</u>	112
(b) The Ohio administrative knowledge system accounting code for a specific good or service.	113 114
(3) The ability to search and filter by any of the factors listed in section 113.72 of the Revised Code;	115 116
(4) The ability to aggregate data contained in the database;	117 118
(5) The ability to determine the total amount of <del>expenditures</del> <u>either:</u>	119 120
<u>(i) Expenditures awarded to a supplier by a state entity or political subdivision;</u>	121 122
<u>(ii) Revenue received from a source to a state entity or political subdivision;</u>	123 124
(6) The ability to download information obtained through the database;	125 126
(7) A searchable database of state and school district employee salary and employment information.	127 128
(B) The information required under division (A) (7) of this	129

section shall be provided by the department of administrative 130  
services or the department of education and workforce, as 131  
applicable. 132

**Sec. 113.75.** The Ohio state and local government 133  
expenditure database shall not include any information that is 134  
determined to be confidential or is not a public record under 135  
the laws of this state. All of the following are not liable for 136  
the disclosure of a record contained in the Ohio state and local 137  
government expenditure database that is determined to be 138  
confidential or is not a public record under the laws of this 139  
state: 140

(A) The treasurer of state; 141

(B) Employees of the treasurer of state; 142

(C) A state entity or political subdivision; 143

(D) Any employee of a state entity or political 144  
subdivision that provides information to the database. 145

**Sec. 113.76.** Each state entity or political subdivision 146  
shall display on its web site a prominent internet link to the 147  
Ohio state and local government expenditure database. 148

**Sec. 113.77.** The Ohio state and local government 149  
expenditure database shall include a searchable database of each 150  
state entity and political subdivision that provides access to a 151  
state entity or political subdivision operating budget for each 152  
fiscal year that commences after the effective date of this 153  
section. 154

**Sec. 5501.521.** (A) The department of transportation shall 155  
prepare expense reports related to grants and loans that are 156  
issued by the department through its transportation grant and 157

loan programs. The department shall submit each report to the 158  
president of the senate and the speaker of the house of 159  
representatives at the earliest of the following periods: 160

(1) The conclusion of the term of loan; 161

(2) The conclusion of the project funded by the grant; 162

(3) The end of the fiscal year for each fiscal year that 163  
the loan or the project is still pending. 164

(B) The department shall require the recipient of the loan 165  
or grant to assist in preparing the expense reports and 166  
itemizing the uses of the loan or grant money issued to that 167  
recipient. 168

(C) The department shall include its administrative 169  
expenses in managing the loan or grant program in the expense 170  
reports submitted in accordance with this section. 171

(D) If any content required for inclusion in an expense 172  
report under this section is the same content that the 173  
department submits to the Ohio state and local government 174  
expenditure database established under sections 113.70 to ~~113.77~~ 175  
113.76 of the Revised Code, the department may send copies of 176  
that content to the president of the senate and speaker of the 177  
house of representatives in lieu of including it in a report 178  
under this section. 179

**Section 2.** That existing sections 113.70, 113.71, 113.72, 180  
113.73, 113.75, 113.76, and 5501.521 of the Revised Code are 181  
hereby repealed. 182

**Section 3.** That section 113.77 of the Revised Code is 183  
hereby repealed. 184