

As Introduced

136th General Assembly

Regular Session

2025-2026

H. B. No. 100

Representatives Santucci, Rogers

A BILL

To authorize a temporary grant program for certain
retailers that sell donated goods and to make an
appropriation. 1
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BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF OHIO:

Section 1. (A) Terms used in this section have the same
meanings as in section 5739.01 of the Revised Code. As used in
this section: 4
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(1) "Qualifying retailer" means a vendor that is an
organization exempt from federal income taxation under section
501(a) of the Internal Revenue Code, as described in section
501(c)(3) of the Internal Revenue Code, that satisfies both of
the following conditions: 7
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(a) Operates one or more retail stores that routinely sell
tangible personal property donated to the vendor; 12
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(b) Has experience in providing and uses a portion of its
revenue to provide job training and placement services and
employment to individuals with workplace disadvantages. 14
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(2) "Workplace disadvantages" means disabilities and other
barriers to employment including mental health issues, criminal 17
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history, veteran status, and homelessness. 19

(3) "State sales tax" means the tax levied under section 20
5739.02 of the Revised Code. 21

(B) A qualifying retailer may apply to the director of 22
development to receive a grant under this section on a form and 23
in the manner that the director shall prescribe. The vendor 24
shall include with the application records of the number of 25
individuals trained and employed through workforce development 26
programs offered by the vendor in the preceding fiscal year, 27
state sales tax records for the preceding fiscal year, and any 28
other information the director may require to calculate the 29
amount of the grant or determine whether the applicant qualifies 30
as a qualifying retailer. The director shall notify the 31
applicant whether the applicant has qualified for a grant within 32
thirty days after receiving an application. If the application 33
is approved, the director shall enter into an agreement with the 34
eligible applicant to provide the grant award. If the 35
application is denied, the director shall inform the applicant 36
of the reason for the denial. 37

(C) Except as provided in division (D) of this section, a 38
qualifying retailer shall be entitled to receive a grant award 39
equal to up to twenty-five per cent of the revenue the vendor 40
received from collecting the state sales taxes from consumers on 41
the sale of tangible personal property donated to the vendor in 42
the preceding fiscal year. 43

Grant funds shall be used by a qualifying retailer 44
exclusively to fund job training and placement services for 45
individuals with workplace disadvantages into competitive 46
employment. Not later than the thirty-first day of July 47
following the fiscal year in which a qualifying retailer was 48

awarded a grant under this section, the retailer shall file a 49
report with the department of development accounting for the use 50
of grant funds in the preceding fiscal year and listing the 51
number of individuals served by the retailer's workforce 52
programs in that year. The department shall review each report 53
to ensure compliance with this section. The department shall not 54
conduct such a review more than four years after the last day of 55
the fiscal year covered by the report. 56

The agreement entered into under division (B) of this 57
section shall include provisions for the recovery of any funds 58
granted under this section that a qualifying retailer did not 59
use for purposes authorized under this section. 60

(D) A qualifying retailer shall not be awarded more than 61
one million dollars under this section in any fiscal year. 62

Section 2. All items in this act are hereby appropriated 63
as designated out of any moneys in the state treasury to the 64
credit of the designated fund. For all operating appropriations 65
made in this act, those in the first column are for fiscal year 66
2026 and those in the second column are for fiscal year 2027. 67
The operating appropriations made in this act are in addition to 68
any other operating appropriations made for these fiscal years. 69

Section 3. 70

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A	DEV DEPARTMENT OF DEVELOPMENT			
B	General Revenue Fund			
C	GRF 195593 Nonprofit Workforce Grant	\$5,000,000	\$5,000,000	

D	TOTAL General Revenue Fund	\$5,000,000	\$5,000,000
E	TOTAL ALL BUDGET FUND GROUPS	\$5,000,000	\$5,000,000

NONPROFIT WORKFORCE GRANT 72

The foregoing appropriation item 195593, Nonprofit 73
Workforce Grant, shall be used to award grants under division 74
(B) of Section 1 of this act. 75

Section 4. Within the limits set forth in this act, the 76
Director of Budget and Management shall establish accounts 77
indicating the source and amount of funds for each appropriation 78
made in this act, and shall determine the manner in which 79
appropriation accounts shall be maintained. Expenditures from 80
operating appropriations contained in this act shall be 81
accounted for as though made in, and are subject to all 82
applicable provisions of, the main operating appropriations act 83
of the 136th General Assembly. 84