

As Introduced

136th General Assembly

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H. B. No. 193

Representatives Barhorst, Lorenz

**Cosponsors: Representatives White, E., Johnson, Glassburn, Robb Blasdel,
Williams, Odioso**

A BILL

To amend sections 113.51, 113.53, and 113.56 of the 1
Revised Code regarding Ohio ABLE accounts and to 2
make an appropriation. 3

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

Section 1. That sections 113.51, 113.53, and 113.56 of the 4
Revised Code be amended to read as follows: 5

Sec. 113.51. (A) The treasurer of state shall implement 6
and administer a program under the terms and conditions 7
established under sections 113.50 to 113.56 of the Revised Code. 8
For that purpose, the treasurer shall do all of the following: 9

(1) Develop and implement the program in a manner 10
consistent with the provisions of sections 113.50 to 113.56 of 11
the Revised Code; 12

(2) Engage the services of consultants on a contract basis 13
for rendering professional and technical assistance and advice; 14

(3) Seek rulings and other guidance from the secretary and 15
the internal revenue service relating to the program; 16

(4) Make modifications to the program as necessary for participants in the program to qualify for the federal income tax benefits or treatment provided under section 529A of the Internal Revenue Code or rules adopted thereunder;

(5) Impose and collect administrative fees and service charges in connection with any agreement or transaction relating to the program;

(6) Develop marketing plans and promotional materials to publicize the program;

(7) Establish the procedures by which funds held in program accounts shall be disbursed;

(8) Administer the issuance of interests by the Ohio ABLE savings program trust fund to designated beneficiaries;

(9) Establish the procedures by which funds held in program accounts shall be allocated to pay for administrative costs;

(10) Take any other action necessary to implement and administer the program;

(11) Adopt rules in accordance with Chapter 119. of the Revised Code necessary to implement and administer the program;

(12) Notify the secretary when a program account has been opened for a designated beneficiary and submit other reports concerning the program as required by the secretary or under section 529A of the Internal Revenue Code.

(B) The treasurer of state may enter into agreements with other states or agencies of, subdivisions of, or residents of those states related to the program or a similar ABLE account program established by another state in accordance with section

529A of the Internal Revenue Code. 45

(C) The treasurer of state shall pay all monthly fees 46
associated with an ABLE account on behalf of an account owner or 47
beneficiary. 48

Sec. 113.53. (A) A designated beneficiary, or a trustee or 49
guardian of a designated beneficiary who lacks capacity to enter 50
into an agreement, may apply, on forms prescribed by the 51
treasurer of state, to open a program account. A beneficiary may 52
have only one ABLE account. The treasurer of state may impose a 53
nonrefundable application fee. The application shall require the 54
applicant to provide the following information: 55

(1) The name, address, social security number, and birth 56
date of the designated beneficiary; 57

(2) The name, address, and social security number of the 58
designated beneficiary's trustee or guardian, if applicable; 59

(3) Certification by the applicant that the applicant 60
understands the maximum account value and the consequences under 61
division (C) of this section for excess contributions and 62
understands how program account values exceeding the amount 63
designated under section 103 of the "Stephen Beck, Jr., ABLE Act 64
of 2014," 26 U.S.C. 529A note, may affect the applicant's 65
resources for determining the applicant's eligibility for the 66
supplemental security income program; 67

(4) Any additional information required by the treasurer 68
of state. 69

(B) (1) To qualify for a program account, a designated 70
beneficiary must be an eligible individual at the time the 71
program account is opened. Before opening a program account, the 72
treasurer of state or program manager shall enter into an 73

agreement with the account owner that discloses the requirements 74
and restrictions on contributions and withdrawals from the 75
program account. 76

(2) Any person may make contributions to a program account 77
after the account is opened, subject to the limitations imposed 78
by section 529A of the Internal Revenue Code and any rules 79
adopted by the secretary. 80

(C) Contributions to a program account shall be made in 81
cash. The treasurer of state or program manager shall reject or 82
promptly withdraw a contribution to a program account if that 83
contribution would exceed the annual limits prescribed in 84
subsection (b) (2) (B) of section 529A of the Internal Revenue 85
Code. The treasurer or program manager shall reject or promptly 86
withdraw a contribution if the value of the program account 87
equals or exceeds the maximum account value or the designated 88
beneficiary is not an eligible individual in the current 89
calendar year. 90

(D) (1) To the extent authorized by federal law, and in 91
accordance with rules adopted by the treasurer of state, an 92
account owner may change the designated beneficiary of a program 93
account to another individual. 94

(2) No account owner may use an interest in an ABLE 95
account as security for a loan. Any pledge of an interest in an 96
account shall be void and of no force and effect. 97

(E) (1) A distribution from a program account to any 98
individual or for the benefit of any individual during a 99
calendar year shall be reported to the internal revenue service 100
and the designated beneficiary or the distributee to the extent 101
required under state or federal law. 102

(2) Statements shall be provided to each account owner of 103
a program account at least four times each year within thirty 104
days after the end of the quarterly period to which a statement 105
relates. The statement shall identify the contributions made 106
during the preceding quarter, the total contributions made to 107
the account through the last day of that quarter, the value of 108
the account on the last day of that quarter, distributions made 109
during that quarter, and any other information that the 110
treasurer of state requires to be reported to the account owner. 111

(3) Statements and information relating to program 112
accounts shall be prepared and filed to the extent required 113
under sections 113.50 to 113.56 of the Revised Code and any 114
other state or federal law. 115

(F) The program shall provide separate accounting for each 116
designated beneficiary. An annual fee may be imposed upon the 117
account owner for the maintenance of a program account. 118

~~(G)~~ (G) (1) Money in an ABLE account shall be exempt from 119
attachment, execution, or garnishment as provided in section 120
2329.66 of the Revised Code, ~~and is~~. 121

(2) Unless required by federal law, money in an ABLE 122
account is not subject to claims made under the medicaid estate 123
recovery program instituted pursuant to section 5162.21 of the 124
Revised Code, in accordance with subsection (f) of section 529A- 125
of the Internal Revenue Code and subject to any limitations- 126
imposed by the secretary. 127

(H) (1) Notwithstanding any other provision of state law, 128
all of the following shall be disregarded for the purposes of 129
determining an individual's eligibility for a means-tested 130
public assistance program funded only with state, local, or 131

state and local funds and the amount of assistance or benefits	132
the individual is eligible to receive under the program:	133
(a) Any amount in an ABLE account, including earnings on	134
the account;	135
(b) Any contributions to an ABLE account;	136
(c) Any distribution from an ABLE account for qualified	137
disability expenses.	138
(2) Division (H) (1) of this section applies only to an	139
individual who is either of the following:	140
(a) The designated beneficiary of the ABLE account;	141
(b) An individual whose eligibility for the means-tested	142
program is conditioned on the ABLE account's designated	143
beneficiary disclosing the designated beneficiary's income,	144
resources, or both to the entity administering the means-tested	145
public assistance program.	146
<u>(3) Notwithstanding any provision of the Revised Code to</u>	147
<u>the contrary, all information related to an ABLE account</u>	148
<u>obtained by the treasurer of state under this section is not a</u>	149
<u>public record under section 149.43 of the Revised Code.</u>	150
Sec. 113.56. (A) There is hereby created the STABLE	151
account program advisory board, consisting of nine members,	152
composed of the following:	153
(1) The director of developmental disabilities or the	154
director's designee;	155
(2) One member of the house of representatives appointed	156
by the speaker of the house of representatives;	157
(3) One member of the senate appointed by the president of	158

the senate;	159
(4) One member appointed by the governor who is a	160
representative of an intellectual or developmental disability	161
advocacy organization;	162
(5) One member appointed by the governor who is a	163
representative of a service provider for individuals with	164
disabilities;	165
(6) One member appointed by the governor who is the parent	166
of a child with a disability and who has significant experience	167
with disability issues;	168
(7) One member appointed by the governor who is a person	169
with a disability and who has significant experience with	170
disability issues;	171
(8) Two members appointed by the governor who have	172
significant experience in finance, accounting, investment	173
management, or other areas that may assist the board in carrying	174
out its duties.	175
(B) Terms of office of the appointed members described in	176
divisions (A) (4) to (8) of this section are for four years,	177
which shall end on the thirty-first day of December. Terms of	178
office of the appointed members described in divisions (A) (2)	179
and (3) of this section shall be for the term of the general	180
assembly. Any member may be reappointed, provided the member	181
continues to meet all other eligibility requirements. Vacancies	182
shall be filled in the manner provided for original	183
appointments. Any such member appointed to fill a vacancy before	184
the expiration of the term for which the predecessor was	185
appointed shall hold office as a member for the remainder of	186
that term. Appointed members of the board serve at the pleasure	187

of the member's appointing authority and may be removed only by 188
that authority. 189

~~(C)~~(C) (1) If a vacancy occurs in the office of 190
chairperson, members shall elect a new chairperson. The board 191
shall meet at least four times each year or more frequently at 192
the call of the chairperson. The board is a public body for 193
purposes of section 121.22 of the Revised Code. 194

(2) The requirement in division (C) of section 121.22 of 195
the Revised Code that a member of a public body be present in 196
person at a meeting open to the public in order to be part of a 197
quorum or to vote does not apply to a member of the STABLE 198
account program advisory board if the board holds the meeting by 199
interactive video conference or by teleconference in the 200
following manner: 201

(a) The board in its entirety, or any of its members, 202
shall be allowed to meet by interactive video conference or 203
teleconference. 204

(b) The board shall establish a primary meeting location 205
that is open and accessible to the public if a meeting is not 206
conducted entirely by interactive video conference or 207
teleconference. 208

(c) In the case of an interactive video conference, the 209
board shall cause a clear video and audio connection to be 210
established that enables all meeting participants to see and 211
hear one another and that is open and accessible to the public. 212

(d) In the case of a teleconference, the board shall cause 213
a clear audio connection to be established that enables all 214
meeting participants to hear one another and that is open and 215
accessible to the public. 216

(e) All board members shall have the capability to receive meeting-related materials that are distributed during a board meeting. 217
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(f) A roll call voice vote shall be recorded for each vote taken. 220
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(g) The minutes of the board meeting shall identify which board members remotely attended the meeting by interactive video conference or teleconference. 222
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(h) Each board member who remotely attends a meeting by interactive video conference or by teleconference shall be subject to identity verification through a process established by rules adopted by the board under this section. 225
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(i) A member who plans to attend a meeting remotely by interactive video conference or teleconference, and is permitted to do so under this section, shall be required to give notice to the board in compliance with any minimum notice requirements established by the board under this section. 229
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(D) A vacancy on the board does not impair the right of the other members to exercise all the functions of the board. 234
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The presence of a majority of the members of the board 236
constitutes a quorum for the conduct of business of the board. 237
The concurrence of at least a majority of the members of the 238
board is necessary for any action to be taken by the board. On 239
request to the treasurer of state, each member of the board 240
shall be reimbursed for the actual and necessary travel expenses 241
incurred in the performance of the member's official duties. 242

(E) (1) The board shall do all of the following: 243

(a) Review the work of the treasurer of state related to 244
the program; 245

(b) Advise the treasurer on the program as requested by the treasurer;	246 247
(c) Make recommendations to the treasurer for the improvement of the program;	248 249
(d) On or before the thirty-first day of December of each year, in consultation with the treasurer of state, prepare a report of the board's activities and recommendations and deliver that report to the governor, speaker of the house of representatives, and president of the senate.	250 251 252 253 254
(2) The board may prepare reports of the board's activities and recommendations in addition to the report described in division (E) (1) (d) of this section. The board shall deliver such a report to the governor, speaker of the house of representatives, and president of the senate.	255 256 257 258 259
(F) The treasurer of state shall provide the board with the resources necessary to conduct its business. The board may accept uncompensated assistance from individuals, research organizations, and other state agencies.	260 261 262 263
Section 2. That existing sections 113.51, 113.53, and 113.56 of the Revised Code are hereby repealed.	264 265
Section 3. All items in this act are hereby appropriated as designated out of any moneys in the state treasury to the credit of the designated fund. For all operating appropriations made in this act, those in the first column are for fiscal year 2026 and those in the second column are for fiscal year 2027. The operating appropriations made in this act are in addition to any other operating appropriations made for these fiscal years.	266 267 268 269 270 271 272
Section 4.	273 274

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A		TOS TREASURER OF STATE		
B	Dedicated Purpose Fund Group			
C	4E90 090639	STABLE Maintenance Fee Subsidy	\$900,000	\$900,000
D	TOTAL Dedicated Purpose Fund Group		\$900,000	\$900,000
E	TOTAL ALL BUDGET FUND GROUPS		\$900,000	\$900,000

STABLE MAINTENANCE FEE SUBSIDY 275

The foregoing appropriation item 090639, STABLE 276
Maintenance Fee Subsidy, shall be used to subsidize costs of 277
monthly fees incurred by STABLE account holders for eligible 278
individuals with disabilities. 279

Section 5. Within the limits set forth in this act, the 280
Director of Budget and Management shall establish accounts 281
indicating the source and amount of funds for each appropriation 282
made in this act, and shall determine the manner in which 283
appropriation accounts shall be maintained. Expenditures from 284
operating appropriations contained in this act shall be 285
accounted for as though made in, and are subject to all 286
applicable provisions of, the main operating appropriations act 287
of the 136th General Assembly. 288