

As Introduced

136th General Assembly

Regular Session

2025-2026

H. B. No. 2

Representative Johnson

A BILL

To enact section 5180.41 of the Revised Code to
establish the Child Care Cred Program and to
make an appropriation.

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

Section 1. That section 5180.41 of the Revised Code be
enacted to read as follows:

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Sec. 5180.41. (A) As used in this section, "child care"
has the same meaning as in section 5104.01 of the Revised Code.

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(B) The child care cred program is created in the
department of children and youth, under which the costs of child
care are shared equally by participating employees, their
employers, and, subject to available funds, the department. The
program has all of the following goals: enabling employers to
attract and retain talent; assisting employees with child care
costs; and sustaining the businesses of child care providers.

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(C) To be eligible to participate in the program, all of
the following apply:

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(1) In the case of an employee, the employee shall reside
in this state and have been selected for participation by the

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employee's employer.

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(2) In the case of an employer, the employer shall be
located in this state and have selected one or more of its
employees to participate in the program.

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(3) In the case of a child care provider, the provider
shall either hold a license issued under Chapter 5104. of the
Revised Code or be certified by a county department of job and
family services under section 5104.12 of the Revised Code.

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(D) Each employee and employer seeking to participate in
the program shall together submit an application to the
department in a manner prescribed by the department. The
department shall review each application as soon as practicable
after it is received and shall determine if the employee and
employer are both eligible to participate.

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(E) After an employee and employer are both determined
eligible and agree to participate in the program, all of the
following apply:

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(1) The employee, with the assistance of the department,
shall select a child care provider for the employee's child and
shall enroll the child with the provider. An employee may opt to
select the employee's existing child care provider so long as
that provider is licensed or certified as described in this
section.

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(2) In addition to the employer's share, the employer may
agree to contribute some or all of an employee's share of child
care costs.

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(3) As a condition of participation, the department may
require the employee, employer, and child care provider to each
sign a memorandum of understanding with the department.

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(4) The department is responsible for coordinating and 48
performing all administrative activities associated with the 49
sharing of child care costs and making payments to child care 50
providers. 51

(F) An eligibility determination made under division (D) 52
of this section remains valid as long as the employee, employer, 53
and child care provider continue to satisfy the eligibility 54
conditions described in division (C) of this section. 55

(G) If the department finds that an employee or employer 56
has committed fraud, misrepresentation, or deception in applying 57
to participate, or in participating, in the program, the 58
employee or employer is permanently ineligible to participate, 59
or continue to participate, in the program. 60

(H) (1) The department may adopt rules as necessary to 61
implement this section. Any rules shall be adopted in accordance 62
with Chapter 119. of the Revised Code. 63

(2) Notwithstanding any provision of section 121.95 of the 64
Revised Code to the contrary, a regulatory restriction contained 65
in a rule adopted under division (H) (1) of this section is not 66
subject to sections 121.95 to 121.953 of the Revised Code. 67

Section 2. All items in this act are hereby appropriated 68
as designated out of any moneys in the state treasury to the 69
credit of the designated fund. For all operating appropriations 70
made in this act, those in the first column are for fiscal year 71
2026 and those in the second column are for fiscal year 2027. 72
The operating appropriations made in this act are in addition to 73
any other operating appropriations made for these fiscal years. 74

Section 3. 75
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A	KID DEPARTMENT OF CHILDREN AND YOUTH			
B	General Revenue Fund			
C	GRF 830414	Child Care Cred Program	\$10,000,000	\$0
D	TOTAL GRF General Revenue Fund		\$10,000,000	\$0
E	TOTAL ALL BUDGET FUND GROUPS		\$10,000,000	\$0
	CHILD CARE CRED PROGRAM			77
	The foregoing appropriation item 830414, Child Care Cred			78
	Program, shall be used for the Child Care Cred Program			79
	established in section 5180.41 of the Revised Code.			80
	Section 4. Within the limits set forth in this act, the			81
	Director of Budget and Management shall establish accounts			82
	indicating the source and amount of funds for each appropriation			83
	made in this act, and shall determine the manner in which			84
	appropriation accounts shall be maintained. Expenditures from			85
	operating appropriations contained in this act shall be			86
	accounted for as though made in, and are subject to all			87
	applicable provisions of, the main operating appropriations act			88
	of the 136th General Assembly.			89