

As Introduced

136th General Assembly

Regular Session

2025-2026

H. B. No. 413

Representatives Young, Peterson

To amend sections 113.70, 113.71, 113.72, 113.73, 1
113.74, 113.75, 113.76, and 5501.521; to enact 2
new section 113.77 and sections 113.80, 113.81, 3
113.82, 113.83, and 113.84; and to repeal 4
section 113.77 of the Revised Code to create the 5
Ohio Local Government Expenditure Database and 6
require political subdivision participation, to 7
require the state retirement systems to 8
participate in the Ohio State Government 9
Expenditure Database, and to make an 10
appropriation. 11

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

Section 1. That sections 113.70, 113.71, 113.72, 113.73, 12
113.74, 113.75, 113.76, and 5501.521 be amended and new section 13
113.77 and sections 113.80, 113.81, 113.82, 113.83, and 113.84 14
of the Revised Code be enacted to read as follows: 15

Sec. 113.70. As used in sections 113.70 to 113.77 of the 16
Revised Code: 17

(A) "Expenditure" means a payment, distribution, loan, 18
advance, reimbursement, deposit, or gift of money from a state 19
entity to any supplier. 20

(B) "Political subdivision" means a county, city, village,
public library, township, park district, school district,
regional water and sewer district, or regional transit
authority.

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

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

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

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

~~(F)~~ (G) "State retirement system" means the public
employees retirement system, the Ohio police and fire pension
fund, the state teachers retirement system, the school employees

retirement system, and the state highway patrol retirement system. 50
51

~~(G)~~ (H) "Supplier" means any person, partnership, 52
corporation, association, organization, state entity, or other 53
party, including any executive officer, legislative officer, 54
judicial officer, or member or employee of a state entity, that 55
does either of the following: 56

(1) Sells, leases, or otherwise provides equipment, 57
materials, goods, supplies, or services to a state entity 58
pursuant to a contract between the supplier and a state entity; 59

(2) Receives reimbursement from a state entity for any 60
expense. 61

Sec. 113.71. (A) The treasurer of state, in collaboration 62
with the directors of budget and management and administrative 63
services, shall establish and maintain the Ohio state ~~and local~~ 64
government expenditure database. The database shall be 65
accessible on the web site of the treasurer of state and the web 66
site of the office of budget and management. 67

~~(B)~~ (B) (1) The database shall include information about 68
expenditures made in each fiscal year that commences after ~~the~~ 69
~~effective date of this section~~ September 30, 2021, or after the 70
effective date of this amendment for state retirement systems 71
included after that date. 72

(2) The database shall include information about revenue 73
received in each fiscal year that commences after the effective 74
date of this amendment. 75

(C) The database shall be accessible by members of the 76
public without charge. 77

(D) State entities shall assist in the development, 78
establishment, operation, storage, hosting, and support of the 79
database. State entities shall comply with sections 113.70 to 80
113.77 of the Revised Code using existing resources. 81

(E) The treasurer of state shall enter into an annual 82
agreement with the directors of budget and management and 83
administrative services to define data storage, data handling, 84
user interface requirements, and other provisions considered 85
necessary to ensure the proper maintenance and operation of the 86
database. 87

(F) Nothing in this section shall be construed to prohibit 88
the treasurer of state from including any information in the 89
~~base-database~~ that is not required to be included under sections 90
113.70 to 113.77 of the Revised Code and that is available to 91
the public. 92

Sec. 113.72. ~~(A)~~ For each expenditure, the Ohio state ~~and-~~ 93
~~local-government~~ expenditure database shall include the 94
following information: 95

~~(A)~~ (1) The amount of the expenditure; 96

~~(B)~~ (2) The date the expenditure was paid; 97

~~(C)~~ (3) The supplier to which the expenditure was paid; 98

~~(D)~~ (4) The state entity that made the expenditure or 99
requested the expenditure be made. 100

(B) For each revenue, the Ohio state government 101
expenditure database shall include the following information: 102

(1) The amount of the revenue; 103

(2) The date the revenue was received; 104

<u>(3) The source of the revenue;</u>	105
<u>(4) The state entity that received the revenue.</u>	106
Sec. 113.73. (A) The Ohio state and local government	107
expenditure database shall include the following features:	108
(1) A searchable database of all expenditures <u>and</u>	109
<u>revenues;</u>	110
(2) The ability to filter expenditures <u>and revenues, as</u>	111
<u>applicable,</u> by the following categories:	112
(a) The category of expense <u>or revenue;</u>	113
(b) The Ohio administrative knowledge system accounting	114
code for a specific good or service.	115
(3) The ability to search and filter by any of the factors	116
listed in section 113.72 of the Revised Code;	117
(4) The ability to aggregate data contained in the	118
database;	119
(5) The ability to determine the total amount both of	120
expenditures <u>the following:</u>	121
(a) <u>The total amount of expenditures</u> awarded to a supplier	122
by a state entity;	123
(b) <u>The total amount of revenues received from a source by</u>	124
<u>a state entity;</u>	125
(6) The ability to download information obtained through	126
the database;	127
(7) A searchable database of state and school district	128
employee salary and employment information.	129
(B) The information required under division (A) (7) of this	130

section shall be provided by the department of administrative 131
services or the department of education and workforce, as 132
applicable. 133

Sec. 113.74. Not later than one year after the Ohio state 134
~~and local~~ government expenditure database is implemented, the 135
treasurer of state shall coordinate with the director of budget 136
and management to provide an opportunity for public comment as 137
to the utility of the database. 138

Sec. 113.75. The Ohio state ~~and local~~ government 139
expenditure database shall not include any information that is 140
determined to be confidential or is not a public record under 141
the laws of this state. All of the following are not liable for 142
the disclosure of a record contained in the ~~Ohio state and local~~ 143
~~government expenditure~~ database that is determined to be 144
confidential or is not a public record under the laws of this 145
state: 146

(A) The treasurer of state; 147
(B) Employees of the treasurer of state; 148
(C) A state entity; 149
(D) Any employee of a state entity that provides 150
information to the database. 151

Sec. 113.76. Each state entity shall display on its web 152
site a prominent internet link to the Ohio state ~~and local~~ 153
government expenditure database. 154

Sec. 113.77. The Ohio state government expenditure 155
database shall include a searchable database of each state 156
entity that provides access to a state entity operating budget 157
for each fiscal year that commences after the effective date of 158

this section. 159

Sec. 113.80. As used in sections 113.80 to 113.84 of the 160
Revised Code: 161

(A) "Political subdivision" means a county, city, village, 162
public library, township, park district, school district, 163
regional water and sewer district, or regional transit 164
authority. 165

(B) "Public library" means a library that is created, 166
maintained, and regulated under Chapter 3375. of the Revised 167
Code. 168

(C) "School district" means a city, local, exempted 169
village, or joint vocational school district; a science, 170
technology, engineering, and mathematics school established 171
under Chapter 3326. of the Revised Code; or an educational 172
service center. "School district" does not mean a community 173
school established under Chapter 3314. of the Revised Code. 174

Sec. 113.81. The treasurer of state shall establish and 175
maintain the Ohio local government expenditure database. 176
Political subdivisions shall provide expenditure and revenue 177
information to the treasurer of state for inclusion in the 178
database. The database shall be accessible on the web site of 179
the treasurer of state and the web site of the office of budget 180
and management. The database shall be accessible by members of 181
the public without charge. Each political subdivision shall 182
display on its web site a prominent internet link to the 183
database. 184

Sec. 113.82. (A) The treasurer of state shall adopt rules 185
under Chapter 119. of the Revised Code as necessary to implement 186
the Ohio local government expenditure database, including rules 187

specifying the types of expenditure and revenue information 188
required to be provided, the extent to which such information 189
shall be required, and the manner in which such information 190
shall be provided. 191

(B) Political subdivisions shall comply with sections 192
113.80 to 113.84 of the Revised Code using existing resources. 193

Sec. 113.83. The Ohio local government expenditure 194
database shall include the following features: 195

(A) The ability to search information in the database; 196

(B) The ability to filter information in the database; 197

(C) The ability to download information obtained through 198
the database. 199

Sec. 113.84. The Ohio local government expenditure 200
database shall not include any information that is determined to 201
be confidential or is not a public record under the laws of this 202
state. All of the following are not liable for the disclosure of 203
a record contained in the database that is determined to be 204
confidential or is not a public record under the laws of this 205
state: 206

(A) The treasurer of state; 207

(B) Employees of the treasurer of state; 208

(C) A political subdivision; 209

(D) Any employee of a political subdivision that provides 210
information to the database. 211

Sec. 5501.521. (A) The department of transportation shall 212
prepare expense reports related to grants and loans that are 213
issued by the department through its transportation grant and 214

loan programs. The department shall submit each report to the 215
president of the senate and the speaker of the house of 216
representatives at the earliest of the following periods: 217

(1) The conclusion of the term of loan; 218

(2) The conclusion of the project funded by the grant; 219

(3) The end of the fiscal year for each fiscal year that 220
the loan or the project is still pending. 221

(B) The department shall require the recipient of the loan 222
or grant to assist in preparing the expense reports and 223
itemizing the uses of the loan or grant money issued to that 224
recipient. 225

(C) The department shall include its administrative 226
expenses in managing the loan or grant program in the expense 227
reports submitted in accordance with this section. 228

(D) If any content required for inclusion in an expense 229
report under this section is the same content that the 230
department submits to the Ohio state ~~and local~~ government 231
expenditure database established under sections 113.70 to 113.77 232
of the Revised Code, the department may send copies of that 233
content to the president of the senate and speaker of the house 234
of representatives in lieu of including it in a report under 235
this section. 236

Section 2. That existing sections 113.70, 113.71, 113.72, 237
113.73, 113.74, 113.75, 113.76, and 5501.521 of the Revised Code 238
are hereby repealed. 239

Section 3. That section 113.77 of the Revised Code is 240
hereby repealed. 241

Section 4. All items in this act are hereby appropriated 242

as designated out of any moneys in the state treasury to the 243
credit of the designated fund. For all operating appropriations 244
made in this act, those in the first column are for fiscal year 245
2026 and those in the second column are for fiscal year 2027. 246
The operating appropriations made in this act are in addition to 247
any other operating appropriations made for these fiscal years. 248

Section 5. 249
250

1	2	3	4	5
A	TOS TREASURER OF STATE			
B	General Revenue Fund			
C	GRF	090411 Ohio Checkbook	\$5,000,000	\$0
D	TOTAL General Revenue Fund		\$5,000,000	\$0
E	TOTAL ALL BUDGET FUND GROUPS		\$5,000,000	\$0

OHIO CHECKBOOK 251

The foregoing appropriation item 090411, Ohio Checkbook, 252
shall be used to pay for creation and maintenance costs for the 253
Ohio Local Government Expenditure Database. On July 1, 2026, or 254
as soon as possible thereafter, the Treasurer of State may 255
certify to the Director of Budget and Management an amount up to 256
the unexpended, unencumbered balance of the appropriation item 257
090411, Ohio Checkbook, at the end of fiscal year 2026 to be 258
reappropriated in fiscal year 2027. The amount certified is 259
hereby reappropriated to the same appropriation item for the 260
same purpose in fiscal year 2027. 261

Section 6. Within the limits set forth in this act, the 262

Director of Budget and Management shall establish accounts	263
indicating the source and amount of funds for each appropriation	264
made in this act, and shall determine the manner in which	265
appropriation accounts shall be maintained. Expenditures from	266
operating appropriations contained in this act shall be	267
accounted for as though made in, and are subject to all	268
applicable provisions of, the main operating appropriations act	269
of the 136th General Assembly.	270