

As Reported by the House Technology and Innovation Committee

136th General Assembly

Regular Session

2025-2026

Am. H. B. No. 413

Representatives Young, Peterson

Cosponsors: Representatives Demetriou, Hall, T., McClain

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

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

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

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

(A) "Expenditure" means a payment, distribution, loan,
advance, reimbursement, deposit, or gift of money from a state

entity to any supplier. 20

(B) "Political subdivision" means a county, city, village, 21
public library, township, park district, school district, 22
regional water and sewer district, or regional transit 23
authority. 24

(C) "Public library" means a library that is created, 25
maintained, and regulated under Chapter 3375. of the Revised 26
Code. 27

(D) "Revenue" means a payment, fee, tax, federal funds, or 28
state funds received by a state entity. 29

(E) "School district" means a city, local, exempted 30
village, or joint vocational school district; a science, 31
technology, engineering, and mathematics school established 32
under Chapter 3326. of the Revised Code; or an educational 33
service center. "School district" does not mean a community 34
school established under Chapter 3314. of the Revised Code. 35

~~(E)~~ (F) "State entity" means the general assembly, the 36
supreme court, the court of claims, the office of an elected 37
state officer, a state retirement system, or a department, 38
bureau, board, office, commission, agency, institution, 39
instrumentality, or other governmental entity of this state 40
established by the constitution or laws of this state for the 41
exercise of any function of state government, but excludes a 42
political subdivision, an institution of higher education, ~~a~~ 43
~~state retirement system,~~ and the city of Cincinnati retirement 44
system. "State entity" does not include the nonprofit 45
corporation formed under section 187.01 of the Revised Code. 46

~~(F)~~ (G) "State retirement system" means the public 47
employees retirement system, the Ohio police and fire pension 48

fund, the state teachers retirement system, the school employees
retirement system, and the state highway patrol retirement
system.

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

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

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

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

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

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

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

(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. State 81
entities shall provide expenditure and revenue information to 82
the treasurer of state for inclusion in the database at least 83
annually. Beginning five years after the effective date of this 84
amendment, state entities shall provide the expenditure and 85
revenue information at least every six months. 86

(E) The treasurer of state shall enter into an annual 87
agreement with the directors of budget and management and 88
administrative services to define data storage, data handling, 89
user interface requirements, and other provisions considered 90
necessary to ensure the proper maintenance and operation of the 91
database. The treasurer of state shall update the database at 92
least annually to include all expenditure and revenue 93
information provided to the treasurer of state by the state 94
entities. Beginning five years after the effective date of this 95
amendment, the treasurer of state shall update the database at 96
least every six months to include such information. 97

(F) Nothing in this section shall be construed to prohibit 98
the treasurer of state from including any information in the 99
~~base~~-database that is not required to be included under sections 100
113.70 to 113.77 of the Revised Code and that is available to 101
the public. 102

Sec. 113.72. (A) For each expenditure, the Ohio state and- 103
~~local~~-government expenditure database shall include the 104
following information: 105

~~(A)~~ (1) The amount of the expenditure; 106

(B) —(2) The date the expenditure was paid;	107
(C) —(3) The supplier to which the expenditure was paid;	108
(D) —(4) The state entity that made the expenditure or requested the expenditure be made.	109 110
<u>(B) For each revenue, the Ohio state government</u>	111
<u>expenditure database shall include the following information:</u>	112
<u>(1) The amount of the revenue;</u>	113
<u>(2) The date the revenue was received;</u>	114
<u>(3) The source of the revenue;</u>	115
<u>(4) The state entity that received the revenue.</u>	116
Sec. 113.73. (A) The Ohio state and local government	117
expenditure database shall include the following features:	118
<u>(1) A searchable database of all expenditures and</u>	119
<u>revenues;</u>	120
<u>(2) The ability to filter expenditures and revenues, as</u>	121
<u>applicable, by the following categories:</u>	122
<u>(a) The category of expense or revenue;</u>	123
(b) The Ohio administrative knowledge system accounting code for a specific good or service.	124 125
(3) The ability to search and filter by any of the factors listed in section 113.72 of the Revised Code;	126 127
(4) The ability to aggregate data contained in the database;	128 129
(5) The ability to determine the total amount both of expenditures <u>the following:</u>	130 131

(a) <u>The total amount of expenditures awarded to a supplier</u>	132
by a state entity;	133
(b) <u>The total amount of revenues received from a source by</u>	134
<u>a state entity;</u>	135
(6) The ability to download information obtained through	136
the database;	137
(7) A searchable database of state and school district	138
employee salary and employment information.	139
(B) The information required under division (A) (7) of this	140
section shall be provided by the department of administrative	141
services or the department of education and workforce, as	142
applicable.	143
Sec. 113.74. Not later than one year after the Ohio state	144
and local government expenditure database is implemented, the	145
treasurer of state shall coordinate with the director of budget	146
and management to provide an opportunity for public comment as	147
to the utility of the database.	148
Sec. 113.75. The Ohio state and local government	149
expenditure database shall not include any information that is	150
determined to be confidential or is not a public record under	151
the laws of this state. All of the following are not liable for	152
the disclosure of a record contained in the Ohio state and local	153
government expenditure database that is determined to be	154
confidential or is not a public record under the laws of this	155
state:	156
(A) The treasurer of state;	157
(B) Employees of the treasurer of state;	158
(C) A state entity;	159

(D) Any employee of a state entity that provides 160
information to the database. 161

Sec. 113.76. Each state entity shall display on its web 162
site a prominent internet link to the Ohio state ~~and local~~ 163
government expenditure database. 164

Sec. 113.77. The Ohio state government expenditure 165
database shall include a searchable database of each state 166
entity that provides access to a state entity operating budget 167
for each fiscal year that commences after the effective date of 168
this section. 169

Sec. 113.80. As used in sections 113.80 to 113.84 of the 170
Revised Code: 171

(A) "Political subdivision" means a county, city, village, 172
public library, township, park district, school district, 173
regional water and sewer district, or regional transit 174
authority. 175

(B) "Public library" means a library that is created, 176
maintained, and regulated under Chapter 3375. of the Revised 177
Code. 178

(C) "School district" means a city, local, exempted 179
village, or joint vocational school district; a science, 180
technology, engineering, and mathematics school established 181
under Chapter 3326. of the Revised Code; or an educational 182
service center. "School district" does not mean a community 183
school established under Chapter 3314. of the Revised Code. 184

Sec. 113.81. (A) The treasurer of state shall establish 185
and maintain the Ohio local government expenditure database. 186

(B) Political subdivisions shall provide expenditure and 187

revenue information to the treasurer of state for inclusion in 188
the database at least annually. Beginning five years after the 189
effective date of this section, political subdivisions shall 190
provide the expenditure and revenue information at least every 191
six months. 192

(C) The treasurer of state shall update the database at 193
least annually to include all expenditure and revenue 194
information provided to the treasurer of state by the political 195
subdivisions. Beginning five years after the effective date of 196
this section, the treasurer of state shall update the database 197
at least every six months to include such information. 198

(D) The database shall be accessible on the web site of 199
the treasurer of state and the web site of the office of budget 200
and management. The database shall be accessible by members of 201
the public without charge. Each political subdivision shall 202
display on its web site a prominent internet link to the 203
database. 204

Sec. 113.82. (A) The treasurer of state shall adopt rules 205
under Chapter 119. of the Revised Code as necessary to implement 206
the Ohio local government expenditure database, including rules 207
specifying the types of expenditure and revenue information 208
required to be provided, the extent to which such information 209
shall be required, and the manner in which such information 210
shall be provided. 211

(B) Political subdivisions shall comply with sections 212
113.80 to 113.84 of the Revised Code using existing resources. 213

Sec. 113.83. The Ohio local government expenditure 214
database shall include the following features: 215

(A) The ability to search information in the database; 216

<u>(B) The ability to filter information in the database;</u>	217
<u>(C) The ability to download information obtained through</u>	218
<u>the database.</u>	219
<u>Sec. 113.84.</u> <u>The Ohio local government expenditure</u>	220
<u>database shall not include any information that is determined to</u>	221
<u>be confidential or is not a public record under the laws of this</u>	222
<u>state. All of the following are not liable for the disclosure of</u>	223
<u>a record contained in the database that is determined to be</u>	224
<u>confidential or is not a public record under the laws of this</u>	225
<u>state:</u>	226
<u>(A) The treasurer of state;</u>	227
<u>(B) Employees of the treasurer of state;</u>	228
<u>(C) A political subdivision;</u>	229
<u>(D) Any employee of a political subdivision that provides</u>	230
<u>information to the database.</u>	231
<u>Sec. 5501.521.</u> (A) The department of transportation shall	232
prepare expense reports related to grants and loans that are	233
issued by the department through its transportation grant and	234
loan programs. The department shall submit each report to the	235
president of the senate and the speaker of the house of	236
representatives at the earliest of the following periods:	237
(1) The conclusion of the term of loan;	238
(2) The conclusion of the project funded by the grant;	239
(3) The end of the fiscal year for each fiscal year that	240
the loan or the project is still pending.	241
(B) The department shall require the recipient of the loan	242
or grant to assist in preparing the expense reports and	243

itemizing the uses of the loan or grant money issued to that 244
recipient. 245

(C) The department shall include its administrative 246
expenses in managing the loan or grant program in the expense 247
reports submitted in accordance with this section. 248

(D) If any content required for inclusion in an expense 249
report under this section is the same content that the 250
department submits to the Ohio state ~~and local~~ government 251
expenditure database established under sections 113.70 to 113.77 252
of the Revised Code, the department may send copies of that 253
content to the president of the senate and speaker of the house 254
of representatives in lieu of including it in a report under 255
this section. 256

Section 2. That existing sections 113.70, 113.71, 113.72, 257
113.73, 113.74, 113.75, 113.76, and 5501.521 of the Revised Code 258
are hereby repealed. 259

Section 3. That section 113.77 of the Revised Code is 260
hereby repealed. 261

Section 4. All items in this act are hereby appropriated 262
as designated out of any moneys in the state treasury to the 263
credit of the designated fund. For all operating appropriations 264
made in this act, those in the first column are for fiscal year 265
2026 and those in the second column are for fiscal year 2027. 266
The operating appropriations made in this act are in addition to 267
any other operating appropriations made for these fiscal years. 268

Section 5. 269
270

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		271
	The foregoing appropriation item 090411, Ohio Checkbook,		272
	shall be used to pay for creation and maintenance costs for the		273
	Ohio Local Government Expenditure Database. On July 1, 2026, or		274
	as soon as possible thereafter, the Treasurer of State may		275
	certify to the Director of Budget and Management an amount up to		276
	the unexpended, unencumbered balance of the appropriation item		277
	090411, Ohio Checkbook, at the end of fiscal year 2026 to be		278
	reappropriated in fiscal year 2027. The amount certified is		279
	hereby reappropriated to the same appropriation item for the		280
	same purpose in fiscal year 2027.		281
	Section 6. Within the limits set forth in this act, the		282
	Director of Budget and Management shall establish accounts		283
	indicating the source and amount of funds for each appropriation		284
	made in this act, and shall determine the manner in which		285
	appropriation accounts shall be maintained. Expenditures from		286
	operating appropriations contained in this act shall be		287
	accounted for as though made in, and are subject to all		288
	applicable provisions of, the main operating appropriations act		289
	of the 136th General Assembly.		290