

**As Reported by the House Finance Committee**

**136th General Assembly**

**Regular Session**

**2025-2026**

**Am. H. B. No. 413**

**Representatives Young, Peterson**

**Cosponsors: Representatives Demetriou, Hall, T., McClain, Stewart, Dovilla,  
Abrams, Glassburn, John, Willis**

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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. 21  
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(C) "Public library" means a library that is created,  
maintained, and regulated under Chapter 3375. of the Revised  
Code. 25  
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(D) "Revenue" means a payment, fee, tax, federal funds, or  
state funds received by a state entity. 28  
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(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. 30  
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~~(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. 36  
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~~(F)~~ (G) "State retirement system" means the public  
employees retirement system, the Ohio police and fire pension 47  
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fund, the state teachers retirement system, the school employees 49  
retirement system, and the state highway patrol retirement 50  
system. 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. 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

<del>(B)</del> —(2) The date the expenditure was paid;	107
<del>(C)</del> —(3) The supplier to which the expenditure was paid;	108
<del>(D)</del> —(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
<b>Sec. 113.73.</b> (A) The Ohio state <del>and local</del> 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
<u>(b) The Ohio administrative knowledge system accounting</u>	124
<u>code for a specific good or service.</u>	125
<u>(3) The ability to search and filter by any of the factors</u>	126
<u>listed in section 113.72 of the Revised Code;</u>	127
<u>(4) The ability to aggregate data contained in the</u>	128
<u>database;</u>	129
<u>(5) The ability to determine <del>the total amount both of</del></u>	130
<u>expenditures the following:</u>	131

<u>(a) The total amount of expenditures awarded to a supplier</u>	132
by a state entity;	133
<u>(b) 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 <del>and school district</del>	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
<b>Sec. 113.74.</b> Not later than one year after the Ohio state	144
<del>and local</del> 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
<b>Sec. 113.75.</b> The Ohio state <del>and local</del> 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 <del>Ohio state and local</del>	153
<del>government expenditure</del> 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 the database.</u>	218 219
<u>Sec. 113.84. The Ohio local government expenditure database shall not include any information that is determined to be confidential or is not a public record under the laws of this state. All of the following are not liable for the disclosure of a record contained in the database that is determined to be confidential or is not a public record under the laws of this state:</u>	220 221 222 223 224 225 226
<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 information to the database.</u>	230 231
<u>Sec. 5501.521. (A) The department of transportation shall prepare expense reports related to grants and loans that are issued by the department through its transportation grant and loan programs. The department shall submit each report to the president of the senate and the speaker of the house of representatives at the earliest of the following periods:</u>	232 233 234 235 236 237
<u>(1) The conclusion of the term of loan;</u>	238
<u>(2) The conclusion of the project funded by the grant;</u>	239
<u>(3) The end of the fiscal year for each fiscal year that the loan or the project is still pending.</u>	240 241
<u>(B) The department shall require the recipient of the loan or grant to assist in preparing the expense reports and</u>	242 243

itemizing the uses of the loan or grant money issued to that recipient.	244 245
(C) The department shall include its administrative expenses in managing the loan or grant program in the expense reports submitted in accordance with this section.	246 247 248
(D) If any content required for inclusion in an expense report under this section is the same content that the department submits to the Ohio state <del>and local</del> government expenditure database established under sections 113.70 to 113.77 of the Revised Code, the department may send copies of that content to the president of the senate and speaker of the house of representatives in lieu of including it in a report under this section.	249 250 251 252 253 254 255 256
<b>Section 2.</b> That existing sections 113.70, 113.71, 113.72, 113.73, 113.74, 113.75, 113.76, and 5501.521 of the Revised Code are hereby repealed.	257 258 259
<b>Section 3.</b> That section 113.77 of the Revised Code is hereby repealed.	260 261
<b>Section 4.</b> 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.	262 263 264 265 266 267 268
<b>Section 5.</b>	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