As Reported by the Senate Finance Committee

136th General Assembly

Regular Session **Sub. H. B. No. 434**

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Representatives Willis, Lampton

Cosponsors: Representatives Abdullahi, Brennan, Brewer, Claggett, Daniels, Deeter, Dovilla, Ghanbari, Glassburn, Grim, Gross, Hall, D., Hall, T., Hiner, Holmes, Hoops, Jarrells, John, King, Kishman, Klopfenstein, Lorenz, Mathews, A., Mathews, T., Miller, J., Mohamed, Newman, Peterson, Robb Blasdel, Roemer, Rogers, Schmidt, Stephens, Thomas, C., Tims, Upchurch, White, A., White, E., Williams, Young

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To amend sections 122.09, 122.636, 123.282, 123.283, 126.67, 319.304, 1901.26, 1907.24, 2303.201, 2501.16, 4507.21, 4513.60, 4513.61, 4513.66, 5101.98, 5119.89, and 5747.01 and to enact section 5101.546 of the Revised Code and to amend Sections 209.30, 221.10, 221.30, 221.40, 229.40, 237.10, 265.10, 265.110, 265.215, 291.20, 307.10, 307.70, 317.10, 317.20, 381.410, 423.10, 423.220, and 755.20 of H.B. 96 of the 136th General Assembly and Sections 221.15 as subsequently amended, 357.10, 363.10 as subsequently amended, 387.10 as subsequently amended, and 387.13 as subsequently amended of H.B. 2 of the 135th General Assembly to make corrections related to the transportation and main operating budgets, to make appropriations, and to declare an emergency.

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

Section 1. That sections 122.09, 122.636, 123.282, 123.283, 126.67, 319.304, 1901.26, 1907.24, 2303.201, 2501.16, 4507.21, 4513.60, 4513.61, 4513.66, 5101.98, 5119.89, and 5747.01 be amended and section 5101.546 of the Revised Code be enacted to read as follows:

Sec. 122.09. (A) As used in this section:

(1) "Development costs" means all expenditures paid or incurred by the property owner in completing a certified transformational mixed use development project including acquisition costs and all costs incurred before the project is certified by the director of development.

(2) "Eligible expenditures" means certain expenditures paid or incurred by the property owner in completing a certified transformational mixed use development project after the project is certified by the director of development, including architectural or engineering fees, due diligence costs, hard and soft construction costs, paid or incurred in connection with the project and architectural and engineering fees and due diligence costs incurred before the date the project is certified by the director of development under division (C) of this section.

(3) "Property owner" means a person or persons holding a fee simple or leasehold interest in real property, including interests in real property acquired through a capital lease arrangement, and a person or persons in contract to acquire real property with the only remaining contractual contingency being receipt of an award under this section. "Owner" does not include the state or a state agency, or any political subdivision as defined in section 9.23 of the Revised Code. For the purpose of this division, "fee simple interest," "leasehold interest," and "capital lease" shall be construed in accordance with generally

accepted accounting principles.

(4) "Transformational mixed use development" means a project that consists of eligible expenditures for new construction or the redevelopment, rehabilitation, expansion, or other improvement of vacant buildings or structures, or a combination of the foregoing, and that, inclusively:

(a) Will have a transformational economic impact on the project site;

(b) Integrates at least two of the following uses into one mixed use development:

(i) Office;

(ii) Residential;

(iii) Retail, which may include restaurant space;

(iv) Hotel and hospitality;

(v) Recreation.

(c) Satisfies one of the following criteria:

(i) If the project site is located within ten miles of a major city, the project includes at least one new or previously vacant building that is fifteen or more stories in height or has a floor area of at least three hundred fifty thousand square feet, or after completion will be the site of employment accounting for at least five million dollars in annual payroll, or includes two or more buildings that are connected to each other, are located on the same parcel or on contiguous parcels, and that collectively have a floor area of at least three hundred fifty thousand square feet;

(ii) If the project site is not located within ten miles of a major city, the project includes at least one new or previously vacant building that is two or more stories in height or has a floor area of at least seventy-five thousand square feet or two or more new buildings that are located on the same parcel or on contiguous parcels and that collectively have a floor area of at least seventy-five thousand square feet.

A "transformational mixed use development" does not include a project located wholly or partially in a transformational major sports facility mixed-use project district as defined in section 123.28 of the Revised Code.

(5) "Increase in tax collections" means the difference, if positive, of the amount of state and local taxes estimated to be derived from economic activity occurring within the project site, but excluding any other phases of the development project for developments completed in phases, during the completion period minus the amount of such taxes that are estimated to be derived from such economic activity in that site during the same period if the transformational mixed use development project were not certified by the director of development and completed.

(6) "Completion period" means the time period beginning on the day after a transformational mixed use development project is certified by the director of development and ending on the fifth anniversary of the day the project is completed.

(7) "Contribute capital" means to invest, loan, or donate cash in exchange for an equity interest in an asset, or a debt instrument.

(8) "Major city" means a municipal corporation that has a population greater than one hundred thousand.

(9) "Project site" means the land, and improvements

thereon, upon which a transformational mixed use development will be constructed, which consists of a single parcel or multiple parcels that are contiguous with one another, including parcels separated only by a publicly dedicated road.

(B) The property owner of one or more parcels of land in this state within which a transformational mixed use development project is planned may apply to the director of development for certification of the development project and preliminary approval of a tax credit in an amount up to ten per cent of the estimated eligible expenditures. Each application shall be filed in the form and manner prescribed by the director and shall, at minimum, include a development plan comprised of all of the following information:

(1) The location of the project site and an indication of whether it is located within ten miles of a major city;

(2) A detailed description of the proposed transformational mixed use development project including site plans, elevations, construction drawings, architectural renderings, or other means sufficient to convey the appearance, size, purposes, capacity, and scope of the project;

(3) A viable project budget supported by construction hard cost estimates, organized by line item, that estimates the development costs and eligible expenditures that have been or will be incurred in the completion of the project;

(4) A viable financial plan showing both (a) at least fifty-one per cent of the needed funding secured, as evidenced by commitment letters, letters of intent, or terms sheets and third party equity verification, and (b) a strategy for obtaining any needed but not yet secured funding;

(5) An estimated schedule for the progression and completion of the project;

(6) An assessment of the projected newly created economic impact of and from the project based upon the projected increase in tax collections during the completion period at the project site, excluding economic activity existing at the time of or before certification of the development project and preliminary approval of a tax credit, prepared by an economic impact consultant with experience performing economic impact studies in Ohio and reviewed by an independent third party reviewer retained by the director of development to ensure accuracy, uniformity, consistency, and fairness;

(7) Evidence that the increase in tax collections during the completion period will exceed ten per cent of the estimated eligible expenditures reported under division (B)(3) of this section;

(8) The portion of any tax credit issued that the applicant would like issued to the property owner or to an insurance company, financial institution, or other person based upon capital contributions that have been made or will be made to the project;

(9) Evidence that, but for the applicant's receipt of the credit, the project will not be completed. If any portion of the project the applicant seeks certification and preliminary approval for has commenced construction, excluding brownfield remediation and demolition, or the project has closed on construction financing, this division's standard is not met and the project is not eligible for certification and preliminary approval.

(C)(1) In determining whether to certify a project that is the subject of an application submitted under division (B) of this section, the director of development shall consider the potential impact of the transformational mixed use development on the project site in terms of architecture, accessibility to pedestrians, retail entertainment and dining sales, job creation, and revenue from sales, income, lodging, and property taxes. The director shall not certify a project unless it satisfies the following conditions:

(a) The project qualifies as a transformational mixed use development project and satisfies all other criteria prescribed by this section or by rule of the director;

(b) The estimated increase in tax collections from the project site during the completion period exceeds ten per cent of the estimated eligible expenditures for the project reported under division (B)(3) of this section;

(c) The applicant will not be able to (i) close on construction financing, (ii) commence construction, excluding any brownfield remediation or demolition that may have already been performed, and (iii) complete the project unless the applicant receives the credit;

(d) If the project site is located within ten miles of a major city, the estimated eligible expenditures to complete the project exceed fifty million dollars.

In making a determination of whether or not to approve an application, the director may conduct an interview of the applicant.

(2) If the director of development approves an application, the director shall issue a statement certifying the

associated transformational mixed use development project and preliminarily approving a tax credit. The statement shall stipulate that issuance of a tax credit certificate is contingent upon completion of the transformational mixed use development project as described in the development plan for the project. The statement shall specify the estimated amount of the tax credit preliminarily approved and the amount of credit preliminarily approved for each person identified in the application pursuant to division (B)(8) of this section, but state that the amount of the credit is dependent upon determination of the actual eligible expenditures attributed to the project.

The amount of the credit shall not exceed the amount applied for in the application approved by the director.

(3) The total estimated amount of the tax credit shall equal up to ten per cent of the estimated eligible expenditures for the project as reported in the project development plan pursuant to division (B) of this section. The estimated credit amounts may be reduced by the director of development as a condition of certifying the project if such a reduction is necessary to comply with the limitations on the amount of credits that may be preliminarily approved as prescribed by division (C)(5) of this section. The estimated credit amounts shall not be adjusted after the statement described in division (C)(2) of this section has been issued, except as provided by division (G) of this section.

(4) If the director of development denies an application, the director shall notify the applicant of the reason or reasons for such determination. The director's determination is final, but an applicant may revise and resubmit a previously denied

application in a future year.

(5)(a) The director of development may not preliminarily approve more than one hundred twenty-five million dollars of new estimated tax credits in each of fiscal years 2026 and 2027. The director shall not preliminarily approve any dollar amount of new estimated tax credits under this section in any fiscal year after fiscal year 2027 unless specifically authorized by an act of the general assembly.

Tax credits preliminarily approved under this section in preceding fiscal years and for which preliminary approval was rescinded in the fiscal year immediately preceding the current fiscal year shall be available for preliminary approval under this section in the current fiscal year. Credit amounts available due to such rescission do not apply towards the one hundred twenty-five million dollar limit prescribed in this division.

(b) Except as provided in division (C)(6) of this section, not more than eighty-five million dollars of estimated new tax credits, plus an amount equal to two-thirds of any credits for which preliminary approval was rescinded in the preceding fiscal year, may be preliminarily approved in connection with projects that are located within ten miles of a major city in the current fiscal year.

(c) Not more than twenty million dollars of estimated tax credits may be preliminarily approved in connection with the same transformational mixed use development project.

(6) If, for the current fiscal year, the dollar amount of tax credits applied for under division (B) of this section in connection with projects that are not located within ten miles

of a major city exceeds forty million dollars, plus an amount equal to one-third of any credits for which preliminary approval was rescinded in the preceding fiscal year, the director of development shall rank those applications and certify and preliminarily approve tax credits for the associated projects in order, pursuant to division (C)(7) of this section. If the dollar amount of tax credits applied for under division (B) of this section in connection with such projects is less than that amount, the difference shall be available for projects within ten miles of a major city.

If, for the current fiscal year, the dollar amount of tax credits applied for in connection with projects located within ten miles of a major city exceeds eighty-five million dollars, plus an amount equal to two-thirds of any credits for which preliminary approval was rescinded in the previous fiscal year and the amount of funds initially reserved for projects more than ten miles from a major city but unawarded to such projects, the director shall rank those applications and certify the associated projects in order, pursuant to division (C)(7) of this section.

(7) When ranking is required under division (C)(6) of this section, the director of development shall compare applicant projects that are within ten miles of a major city to other applicant projects that are within ten miles of a major city, and the director shall compare applicant projects that are more than ten miles outside of a major city with other applicant projects that are more than ten miles outside of a major city. The director shall apply a point value to applications according to the following criteria:

(a) Up to ten points based on comparative measurement of physical scope of the projects as measured by gross square footage of vertical improvements including new construction and renovated space. The largest project in terms of physical scope shall receive ten points and the remaining projects shall receive points based on a percentage basis in proportion to each project's relative size as compared to the largest project in that location category, by gross square footage~~;~~.

(b) Up to five points based on a comparative measurement of the density of the new project as measured by a building to land ratio using the gross square footage of new construction and renovated space and the gross land square footage of the project parcels excluding submerged land. The highest ratio in terms of building to land ratio shall receive five points and the remaining projects shall receive points based on a percentage basis in proportion to each project's relative ratio as compared to the highest project ratio~~;~~.

(c) Up to ten points based on an evaluation of the distribution of project end uses, with preference given to projects with greater variety and distribution of uses;

(d) Up to fourteen points based on the project's receipt of necessary government approvals and local support, available as follows:

(i) Two points for zoning approval or evidence, in the form of a letter from the governmental body with jurisdiction over the zoning of the project site, that the project site already has the necessary zoning for the project;

(ii) Two points for planning commission approval or evidence that planning commission approval is not required;

(iii) Two points available for existing utility connections or commitments to establish utility connections including water, sewer, sanitary storm, and electric documented by utility service letters;

(iv) Two points for an approved and executed development agreement with each municipal corporation or township in which the development project is proposed;

(v) Two points for approved construction drawings and issuance of construction permits for the entirety of the scope of work set forth in the application;

(vi) Up to two points available for letters in support of the project and the application. One point is available for a letter in support of the project and the application from the mayor, city manager, or other chief executive of each municipal corporation or township, and one point is available for a letter in support of the project and the application from the chief executive of each county, where the development project is to be located~~;~~.

(vii) Two points available for documented financial support for the project from each municipal corporation or township in which the project is located, which may include tax increment financing or creation of a community reinvestment area under section 3735.66 of the Revised Code.

(e) Up to ten points based on the committed funding sources as a percentage of total development costs. A project that has funding commitments for all projected development costs shall receive ten points, and projects with funding commitments for less than all projected development costs shall receive a number of points based on the relative amount of committed funding compared to total development costs of the given project.

The funding commitments may take into account the monetized value of the certificate applied for under this section so long as the applicant provides a letter of intent or commitment to purchase that certificate if issued. Letters of intent or loan commitments are required to earn points for any financing that is a funding source in this category and any such letter of intent or loan commitment may be subject to the receipt of an award under this section.

(f) Up to five points based on purchase or lease commitments from end users for the space created by the project. Projects that have received commitments for all space shall receive five points, and projects with less than all end users committed shall be allocated points based on the relative square footage of committed space compared to total project square footage.

(g) Up to ten points for projects in areas of higher relative walkability as measured by the United States environmental protection agency's walkability index for the project's census tract with projects in areas designated as the highest level of walkability receiving ten points and projects in areas with lower levels of walkability receiving proportional points;

(h) Up to five points based on a comparative measurement of total retail, entertainment, and dining sales to be generated by the project. Projects generating the largest return on investment shall receive five points, and the remaining projects shall be allocated points based on relative return on investment in comparison to the highest scoring project in this category.

(i) Up to five points based on a comparative measurement of the total new payroll to be generated by the project. Projects generating the largest return on investment shall receive five points, and remaining projects shall be allocated points based on relative return on investment in comparison to the highest scoring project in this category.

(j) Up to twenty points based on a comparative measurement of the total sales, income, lodging, and property taxes to be generated by the project. Projects generating the largest return on investment shall receive twenty points, and remaining projects shall be allocated points based on relative return on investment in comparison to the highest scoring project in this category.

(k) Up to six points for community impacts, available as follows:

(i) Two points for evidence that the project supports the vision and goals stated in the local master plan or other economic development strategy adopted by the local jurisdiction~~.~~;

(ii) Two points for the projects that provide community gathering, event, park, or other similar space open to the public. Projects that incorporate public space that accounts for ten per cent or more public space relative to the total square footage of all project end uses will receive two points. Projects that incorporate public space that accounts for less than ten per cent but greater than zero per cent public space relative to the total square footage of all project end uses will receive one point.

(iii) Two points for projects that include remediation of a brownfield or the rehabilitation of a building or structure that is one hundred per cent vacant for the twelve months immediately preceding the date of application. As used in this division "brownfield" has the same meaning as in section 122.6511 of the Revised Code.

(8) When calculating the economic impact of a project previously completed and future phases of a phased development are not permitted to be included in the economic impact analysis or scoring.

(D) Within twelve months of the date a project is certified, the property owner shall provide the director of development with an updated schedule for the progression and completion of the project and documentation sufficient to demonstrate that construction of the project has begun. If the property owner does not provide the schedule and documentation or if construction of the project has not begun within the time prescribed by this division, the director shall rescind certification of the project and send notice of the rescission to the property owner. A property owner that receives notice of rescission may submit a new application concerning the same project under division (B) of this section.

(E) An applicant that is preliminarily approved for a tax credit under this section may sell or transfer the rights to all or a portion of that credit to one or more persons. The applicant shall notify the ~~tax credit authority~~ director of development upon selling or transferring the rights to the credit. The notice shall identify the person or persons to which the credit was sold or transferred and the credit amount sold or transferred to each such person. A credit may be divided among multiple purchasers through more than one transaction and any person to whom the right to claim all or a portion of a credit was transferred may transfer that right, in whole or in part, to another person.

(F)(1) The property owner shall notify the director of development upon completion of a certified transformational mixed use development project. The notification shall include a report prepared by a third-party certified public accountant that contains a detailed accounting of the actual development costs and eligible expenditures attributed to the project.

(2) Upon receiving such a notice, the director of development shall issue a tax credit certificate to each applicant, or other person identified in the application pursuant to division (B)(8) of this section, that is preliminarily approved for a credit associated with the project.

(G) The value of the tax credit certificates issued in connection with the transformational mixed use development project shall be computed as the lesser of the amount preliminarily approved for the tax credit or ten per cent of the actual eligible expenditures attributed to the project.

(H) The aggregate value of all tax credit certificates issued under this section for the same transformational mixed use development project shall not exceed (1) ten per cent of the actual eligible expenditures of that project or (2) the estimated credit amount preliminarily approved by the director of development in connection with the project.

(I) Issuance of a tax credit certificate under this section does not represent a verification or certification by the director of development of the actual eligible expenditures of the project. Such amounts are subject to inspection and examination by other state agencies.

(J) Upon the issuance of a tax credit certificate under this section, the director of development shall certify to the superintendent of insurance and the tax commissioner (1) the name of each person that was issued a tax credit certificate, (2) whether a person acquired the rights to the tax credit certificate from the property owner, (3) the credit amount shown on each tax credit certificate, and (4) any other information required by the rules adopted under this section. A person that holds the rights to a tax credit certificate issued under this section may claim a tax credit under section 5725.35, 5726.62, 5729.18, or 5747.87 of the Revised Code, subject to any limitations in those sections.

(K) The director of development shall publish information about each transformational mixed use development on the web site of the department of development not later than the first day of August following certification of the project. The director shall update the published information annually until the project is complete and the credit or credits are fully claimed. The published information shall include all of the following:

(1) The location of the transformational mixed use development and the name by which it is known;

(2) The estimated schedule for progression and completion of the project included in the development plan pursuant to division (B)(4) of this section;

(3) The assessment of the projected economic impact of the project included in the development plan pursuant to division (B)(5) of this section;

(4) The evidence supporting the estimated increase in tax collections included in the development plan pursuant to division (B)(6) of this section, except that the director may omit any proprietary or sensitive information included in such evidence;

(5) The estimated eligible expenditures that have been or will be incurred in completion of the project;

(6) A copy of each report submitted to the director of development by the applicant under division (D) of this section.

(L) The director of development, in accordance with Chapter 119. of the Revised Code, shall adopt rules that establish all of the following:

(1) Forms and procedures by which applicants may apply for a transformational mixed use development tax credit, and any deadlines for applying;

(2) Criteria and procedures for reviewing, evaluating, ranking, and approving applications within the limitations prescribed by this section, including rules prescribing the timing and frequency by which the director of development must rank applications and preliminarily approve tax credits under division (C) of this section;

(3) Eligibility requirements for obtaining a tax credit certificate under this section;

(4) The form of the tax credit certificate;

(5) Reporting requirements and monitoring procedures;

(6) Procedures for computing the increase in tax collections within the project site;

(7) Any other rules necessary to implement and administer this section.

Sec. 122.636. (A) As used in this section:

(1) "Major economic development project" means a project in this state that is reasonably expected to create, retain, and attract jobs or otherwise improve the economic well-being of the area surrounding the project site and that meets either of the following:

(a) The project is reasonably expected to create at least seven hundred new permanent jobs.

(b) At least seven hundred million dollars in private investments are committed to establish, expand, renovate, or occupy a facility as part of a single project at a designated project site, including investment in new buildings, additions or improvements to existing buildings, machinery, equipment, furniture, fixtures, and inventory.

(2) "Major workforce housing project" means a project that reserves at least one hundred units, designed for residential occupancy by at least one hundred individuals or families living independently from each other.

(3) "Pro-housing development policy" may include any of the following:

(a) Having a process in place to increase the rate at which permits for housing developments are reviewed;

(b) Having a pre-approval process in place for an expedited review of permits for a diverse range of housing developers;

(c) Subsidizing or decreasing costs related to water or sewer connections and extensions for major workforce housing projects;

(d) Acquiring and readying sites that are ready to be financed and built upon by developers;

(e) Reducing or eliminating impact, inspection, and plan review fees for housing developers;

(f) Adopting a zoning plan that includes promoting higher density, small lot size, and minimum setback requirements;

(g) Developing a comprehensive plan that promotes diverse residential development options;

(h) Having no or minimal parking requirements for developments that include residential units;

(i) Conducting a traffic study, improving water or sewer infrastructure, improving roads, or permitting both rigid and flexible pavement types;

(j) Developing partnerships to expand the provision of sewer and water services to new areas;

(k) Promoting the use of non-traditional building structures such as modular or manufactured homes.

(4) "Residential economic development district" means all parcels of land within a twenty-mile radius of a major economic development project.

(B) A county, township, or municipal corporation that is fully or partially located within a residential economic development district may apply for a grant under this section in the form and manner prescribed by the department of development. The county, township, or municipal corporation may submit the application independently or in collaboration with a housing developer, port authority, council of government, regional planning commission, or one or more other counties, townships, or municipal corporations. The application shall, at minimum, include documentation or other evidence that proves, to the satisfaction of the department, that the applicant has done or has imminent plans to do both of the following within the district:

(1) Adopt and implement pro-housing development policies;

(2) Approve a major workforce housing project.

(C)(1) The department shall review applications and award grants under this section on a rolling basis, to the extent that funds are available.

(2) The department shall evaluate applications and determine the amount of each grant awarded in accordance with scoring metrics that include all of the following:

(a) Density, with more points awarded to projects that have more units per acre, starting at two units per acre;

(b) Lot size, with more points awarded to projects that have smaller lot sizes, starting with an average of seven thousand five hundred square feet;

(c) Side yard setbacks, with more points awarded to projects that have smaller setback requirements, starting with six feet;

(d) Open space requirements, with more points awarded to projects that have lesser open space requirements, starting with twenty-five per cent of gross acreage;

(e) Inspection, plan, impact, or water and sewer tap fee reductions, with more points awarded for lower or no fees;

(f) ~~Use of water pipe type, with more points awarded for allowing polyvinyl chloride as opposed to ductile iron;~~

~~(g)~~ Use of rigid and flexible pavement types, with more points awarded for allowing both;

~~(h)~~ (g) Traffic studies and thoroughfare plans, with more points awarded for applicants that seek to use funds for those purposes and have demonstrated success in completing such studies or plans for a major workforce housing project;

~~(i)~~ (h) Sanitary sewer or water extensions, with more points awarded for applicants that seek to use funds for those purposes as related to the major workforce housing project.

(3) The department shall give preference to applicants that adopt more pro-housing development policies in terms of both quantity and impact.

(D) If a county, township, or municipal corporation is approved for a grant under this section based on imminent plans to adopt and implement pro-housing development policies and approve a major workforce housing project, the department shall confirm that the county, township, or municipal corporation follows through with those plans, as described in the grant application, before disbursing grant funds. A grant recipient shall use the funds only for the following purposes:

(1) Providing capital for housing development through grants or loans;

(2) Readying sites for development;

(3) Providing financial assistance for housing-related infrastructure projects including road improvements and water or

sewer connections;

(4) Addressing additional service or public safety needs due to increases in population.

(E) The director of development shall adopt rules in accordance with Chapter 119. of the Revised Code to implement and administer this section. The rules shall address application procedures, scoring metrics, grant distribution, and state model zoning plans that include density, lot size, and setback preferences. The director shall finalize and publish the initial application procedures and scoring metrics to the department's web site no later than December 31, 2025.

(F) All applications for grants under this section and the scoring metrics used by the department of development in awarding such grants are public records for the purposes of section 149.43 of the Revised Code.

(G) The general assembly, in enacting this section, hereby declares its intent to encourage major workforce housing projects in areas of the state that otherwise would not attract such developments and to increase home ownership among Ohioans.

Sec. 123.282. The Ohio cultural and sports facility performance grant fund is created in the state treasury. The fund shall consist of all money remitted by the director of commerce under division (I) of section 169.08 of the Revised Code and amounts appropriated by the general assembly. The money in the fund shall be used as performance grants for ~~Ohio cultural facility,~~ Ohio sports facility~~,~~ and major sports facility projects in accordance with sections 123.281 and 123.283 of the Revised Code. The money in the fund shall be used for Ohio cultural facilities subject to appropriations made by the general assembly. All investment earnings of the fund shall be credited to the fund.

Sec. 123.283. (A) As used in this section:

"Ohio sports facility" means all or a portion of a stadium, arena, tennis facility, motorsports complex, or other capital facility in this state. A primary purpose of the facility shall be to provide a site or venue for the presentation to the public of motorsports events, professional tennis tournaments, or events of one or more major or minor league professional athletic or sports teams that are associated with the state or with a city or region of the state. The facility shall be owned by or located on real property owned by the state or a governmental agency, a nonprofit corporation, or a new community authority as defined in section 349.01 of the Revised Code.

"Initial estimated construction or renovation cost" means the initial estimated cost to construct a new Ohio sports facility or ~~Ohio cultural facility, or the initial estimated cost to~~ renovate an existing Ohio sports facility ~~or Ohio cultural facility~~, not including any site acquisition cost, and not including any other state funds awarded to, or to be spent on, the project, other than state funds awarded under this section.

(B) Funds from the Ohio cultural and sports facility performance grant fund created in section 123.282 of the Revised Code may be used to pay or reimburse up to twenty-five per cent of the initial estimated construction or renovation cost. No grant may be of an amount greater than two hundred fifty million dollars. No state funds may be awarded under this section until all of the following conditions are met:

(1) Any performance grants awarded under this section shall only be used for construction or renovation and on such projects that effectuate permanent improvements at the facility.

(2) The professional sports franchise, governmental agency, nonprofit corporation, new community authority, or other organization that would operate the facility has applied to the office of budget and management, on a form and in a manner prescribed by the office of budget and management, to receive the funds. The application shall include a financial and development plan, which shall be evaluated by the office of budget and management, in consultation with the Ohio facilities construction commission and the department of taxation, as applicable. The financial and development plan shall identify the facility to be constructed or renovated, and include or demonstrate, with sufficient detail and clarity, all of the following:

(a) An executed lease agreement, operating agreement, management agreement, non-relocation agreement, cooperative use agreement, or other similar agreement, or an executed and binding term sheet if no other agreement is available;

(b) The length of time remaining on any existing agreement, including any options to extend, or agreed to in any new agreement or binding term sheet, as described in division (B)(2)(a) of this section;

(c) Any state tax credit program that has been awarded, applied for, or is anticipated or otherwise expected to be awarded or applied for, and any associated fiscal impact that it will have on the project;

(d) Project phases and associated timelines;

(e) How the facility will benefit the state, through at least one of the following mechanisms:

(i) That the facility will generate increased state tax revenues under Chapters 5739., 5741., 5747., and 5751. of the Revised Code, which over a period of time will equal or exceed the amount of the performance grant;

(ii) That the facility will bring a positive economic impact to the state, as demonstrated by an objectively verifiable economic impact study provided by an independent third party;

(iii) Any other objectively verifiable metric or measurement established by the office of budget and management, and approved by the controlling board, that demonstrates that the facility will positively impact the local community, region, or state~~;~~

~~(iv) In case of a cultural facility, that the facility will benefit the public in a meaningful way and support culture in the state, and that the facility can be completed and ready to support culture without exceeding the grant amount, as determined by the office of budget and management and approved by controlling board~~.

(3) If the office of budget and management, in consultation with the Ohio facilities construction commission and the department of taxation, as applicable, is satisfied that the financial and development plan meets the requirements of divisions (B)(1) and (2) of this section, the office of budget and management may, subject to the availability of appropriated funds and at its discretion, enter into a tentative agreement with the applicant organization, which shall identify the

facility to be constructed or renovated, and specify all of the following:

(a) In the case of a facility under division (B)(2)(e)(i) of this section, the target amounts of increased state tax revenues the facility shall generate, and the period over which the facility shall generate the increased state tax revenues, which in no case shall exceed thirty years;

(b) In the case of a facility under division (B)(2)(e)(ii) or (B)(2)(e)(iii) of this section, any economic impact targets or indicators, or other objectively verifiable metric or measurement targets or indicators;

(c) At the discretion of the office of budget and management, the applicant organization may combine one or more of the target or indicator amounts described under divisions ~~(B)(3)(e)(i)~~ (B)(2)(e)(i) and ~~(B)(3)(e)(ii)~~ (B)(2)(e)(ii) of this section to measure the organization's performance under the grant;

(d) If the increased state tax revenues, economic activity, or other objectively verifiable metric or measurement do not achieve target amounts or indicators, as determined by the office of budget and management in consultation with the department of taxation, as applicable, ~~the~~ the office of budget and management shall take a nonrefundable amount of money equal to the deficit from the escrow account described under division (B)(4) of this section and deposit it into the general revenue fund;

(e) ~~In the case of an Ohio sports facility, if~~ If a professional sports franchise intends to use the facility, the professional sports franchise shall not cease playing most of its home games at the Ohio sports facility and begin playing most of its home games at a different facility until the earlier of one of the following dates:

(i) The total increased state tax revenues or economic activity have achieved target amounts or indicators, including with funds from the escrow amount under division (B)(4) of this section;

(ii) Thirty years after the professional sports franchise plays its initial regular season home game at the newly constructed or renovated Ohio sports facility.

Division (B)(3)(e) of this section is in addition to, independent of, and operates concurrently with section 9.67 of the Revised Code.

(f) ~~In the case of an Ohio cultural facility, that the project scope meets the intent and purpose of this section, and of the development plan as approved by the office of budget and management and the controlling board;~~

~~(g)~~ In the case of a motorsports complex, that motorsports events shall be presented at the facility for the period described in the agreement entered into under division (B)(3) of this section, and that any motorsports organization that commits to using the facility for an established period of time shall give the office of budget and management not less than six months' advance notice if the organization intends to cease utilizing the facility prior to the expiration of that established period, and that if the motorsports organization does so, the motorsports organization shall be liable to the state for any performance grant funds used on the construction or renovation costs of the facility, which shall include drawing down the remainder of any escrow account established under division (B)(4) of this section;

~~(h)~~ (g) In the case of a tennis facility, that the owner or manager of the facility shall provide contractual commitments from a national or international professional tennis organization in a form acceptable to the office of budget and management and the controlling board, in consultation with the Ohio facilities construction commission, that assures that one or more sanctioned professional tennis events will be presented at the facility during each year of the period described in the agreement entered into under division (B)(3) of this section. Any national or international professional tennis organization that commits to using the facility for an established period of time shall give the owner or manager of the facility and the office of budget and management not less than six months' advance notice if the organization intends to cease utilizing the facility prior to the expiration of that established period, and that if the organization does so, the organization and owner or manager of the facility shall be jointly and severally liable to the state for any performance grant funds used on the construction or renovation costs of the facility, which shall include drawing down the remainder of any escrow account established under division (B)(4) of this section.

~~(i)~~ (h) The applicant organization shall hold the state of Ohio, including the office of budget and management, the Ohio facilities construction commission, the department of taxation, and the controlling board harmless from all liability for the operation and maintenance costs of the facility, and any costs incurred related to the grant application, agreement entered into under division (B)(3) of this section, the escrow deposited under division (B)(4) of this section, or the submission to controlling board for approval.

(4) In the case of a facility under division (B)(2)(e)~~(i), (B)(2)(e)(ii), or (B)(2)(e)(iii)~~ of this section, the professional sports franchise, governmental agency, nonprofit corporation, new community authority, or other organization that would operate the facility, upon reaching the agreement with the office of budget and management under division (B)(3) of this section, has executed and filed with the office of budget and management an escrow amount equal to five per cent of the total amount of the performance grant applied for, which shall be deposited in an interest-bearing account maintained within the state treasury, nonrefundable disbursements from which shall be as described in division (B)(3)(d) of this section. Whatever remains of the amount in escrow after the period described in division (B)(3)(a) of this section, or after a period agreed upon under division (B)(3)(b) or (B)(3)(c) of this section, including any interest earnings thereon, shall be returned to the applicant organization, upon certification by the office of budget and management, in consultation with the department of taxation, as applicable, that all conditions of the agreement are satisfied. The agreement under division (B)(3) of this section may provide for a process and timeline by which the applicant organization may seek a determination that all target amounts and indicators have been achieved or exceeded, then apply for the return of any remaining escrow balance.

(5) The agreement under division (B)(3) of this section is submitted to, and approved by, the controlling board. Approval of any such agreement is wholly within the controlling board's discretion, and no such agreement is in any way final or enforceable unless and until the controlling board approves it. As part of its consideration, the controlling board may evaluate

all grant application and agreement requirements and materials, as provided for under this section, as well as any other factor, criteria, data, metric, measurement, or information or documents the controlling board determines necessary.

(C) Every person who owns real property located in, enters into a lease, license, use, or operating agreement for all or a portion of the building and facilities located in, or purchases or leases materials and items used in construction or renovation in the facility is subject to reporting requirements as may be required by the department of taxation, in consultation with the office of budget and management and the Ohio facilities construction commission, for the purposes of this section. Compliance with these requirements may be evidenced by an instrument that is duly recorded with the county recorder.

(D) The office of budget and management, Ohio facilities construction commission, and department of taxation, as applicable, may develop forms necessary to implement and administer this section.

Sec. 126.67. (A) The targeted addiction assistance fund is created in the state treasury. The fund shall consist of money awarded to the state by court order that is intended to address the effects of the opioid crisis.

~~Beginning January 15, 2027, any money received under the settlement agreement in State of Ohio v. McKesson Corp., Case No. CVH20180055 (C.P. Madison Co., settlement agreement of October 7, 2021) shall be certified by the attorney general and remitted to the office of budget and management for deposit in the fund.~~ (B) Beginning January 15, 2027, any money received under the settlement agreements in cases brought by the attorney general to recompense for damages to the state caused by the opioid crisis shall be certified by the attorney general and remitted to the office of budget and management for deposit in the fund, including, but not limited to, the following cases:

(1) *State of Ohio v. McKesson Corp., et al.*, Madison C.P. No. CVH20180055 (settlement agreement of October 7, 2021);

(2) *State of Ohio v. CVS Health Corporation., et al.*, Franklin C.P. No. 24CV000387 (settlement agreement of December 9, 2022);

(3) *State of Ohio v. Purdue Pharma L.P., et al.*, Ross C.P. No. CV-17 CI000261 (settlement agreement of July 21, 2021);

(4) Any other case brought or joined by the attorney general to recompense for damages to the state by the opioid crisis.

(C) The director of budget and management shall notify the speaker of the house of representatives, the president of the senate, and the chairpersons of the finance committees of the house of representatives and senate when money is deposited into the fund.

Sec. 319.304. (A) As used in this section:

(1) "Homestead" has the same meaning as in section 323.151 of the Revised Code and also includes a manufactured or mobile home that is owned and occupied as a home by an individual whose domicile is in this state.

(2) "Homestead exemption" means a reduction authorized under section 4503.065 or division (A)(1), (2), or (3) of section 323.152 of the Revised Code.

~~(3) "Income threshold" means the total income threshold applicable for the tax year under division (A)(1)(b)(iii) of~~

~~section 323.152 or division (A)(2)(a)(iii) or (A)(2)(c)(iii) of section 4503.065 of the Revised Code.~~

(B) A board of county commissioners, by resolution, may authorize a reduction in the real property taxes or manufactured home taxes charged and payable against every homestead in the county subject to a homestead exemption for the tax year. The board shall certify a copy of the resolution, or a copy of any resolution repealing the reduction's authorization, to the county auditor and tax commissioner within thirty days after its adoption. If the resolution is adopted on or before the first day of July of a tax year, the reduction shall first apply or cease to apply, in the case of real property taxes, to that tax year or, in the case of manufactured home taxes, the following tax year. If the resolution is adopted after the first day of July of a tax year, the reduction shall first apply or cease to apply, in the case of real property taxes, to the following tax year or, in the case of manufactured home taxes, the second succeeding tax year.

(C) The reduction shall equal the same amount as the homestead's applicable homestead exemption for the tax year and shall be applied concurrently with the homestead exemption. ~~Except as otherwise provided in division (D) of this section, no application shall be required under section 323.153 or 4503.066 of the Revised Code for a homestead to obtain a reduction authorized by this section, but the~~ The reduction is ~~otherwise~~ subject to the same provisions as provided in sections 323.151 to 323.159 or sections 4503.064 to 4503.069 of the Revised Code as are applicable to a homestead exemption, except that no application shall be required under section 323.153 or 4503.066 of the Revised Code for a homestead to obtain the reduction. The amount of any reduction authorized under this section shall not be reimbursed as provided in section 323.156 or 4503.068 of the Revised Code.

~~(D) A homestead that is subject to the homestead exemption authorized under division (A)(1) of section 323.152 or division (A) of section 4503.065 of the Revised Code shall not qualify for a reduction under this section unless the person owning and occupying the homestead or occupying the homestead, in the case of a housing cooperative, has a total income that does not exceed the income threshold applicable to that tax year.~~

~~If the person has not already reported the person's total income under section 323.153 or 4503.066 of the Revised Code for the purpose of the homestead exemption, the person shall not be eligible to receive a reduction under this section unless the person files an application verifying the person's total income in accordance with that applicable section. The county auditor shall furnish such person a continuing application under that section, which the person shall use to report changes in total income in accordance with the applicable section.~~

Sec. 1901.26. (A) Subject to division (E) of this section, costs in a municipal court shall be fixed and taxed as follows:

(1)(a) The municipal court shall require an advance deposit for the filing of any new civil action or proceeding when required by division (C) of this section, subject to its waiver pursuant to that division, and in all other cases, by rule, shall establish a schedule of fees and costs to be taxed in any civil or criminal action or proceeding.

(b)(i) The legislative authority of a municipal corporation may by ordinance establish a schedule of fees to be taxed as costs in any civil, criminal, or traffic action or proceeding in a municipal court for the performance by officers or other employees of the municipal corporation's police department or marshal's office of any of the services specified in sections 311.17 and 509.15 of the Revised Code. No fee in the schedule shall be higher than the fee specified in section 311.17 of the Revised Code for the performance of the same service by the sheriff. If a fee established in the schedule conflicts with a fee for the same service established in another section of the Revised Code or a rule of court, the fee established in the other section of the Revised Code or the rule of court shall apply.

(ii) When an officer or employee of a municipal police department or marshal's office performs in a civil, criminal, or traffic action or proceeding in a municipal court a service specified in section 311.17 or 509.15 of the Revised Code for which a taxable fee has been established under this or any other section of the Revised Code, the applicable legal fees and any other extraordinary expenses, including overtime, provided for the service shall be taxed as costs in the case. The clerk of the court shall pay those legal fees and other expenses, when collected, into the general fund of the municipal corporation that employs the officer or employee.

(iii) If a bailiff of a municipal court performs in a civil, criminal, or traffic action or proceeding in that court a service specified in section 311.17 or 509.15 of the Revised Code for which a taxable fee has been established under this section or any other section of the Revised Code, the fee for the service is the same and is taxable to the same extent as if the service had been performed by an officer or employee of the police department or marshal's office of the municipal corporation in which the court is located. The clerk of that court shall pay the fee, when collected, into the general fund of the entity or entities that fund the bailiff's salary, in the same prorated amount as the salary is funded.

(iv) Division (A)(1)(b) of this section does not authorize or require any officer or employee of a police department or marshal's office of a municipal corporation or any bailiff of a municipal court to perform any service not otherwise authorized by law.

(2) The municipal court, by rule, may require an advance deposit for the filing of any civil action or proceeding and publication fees as provided in section 2701.09 of the Revised Code. The court shall waive the requirement for advance deposit for a party that the court determines qualifies as an indigent litigant as set forth in section 2323.311 of the Revised Code.

(3) When a jury trial is demanded in any civil action or proceeding, the party making the demand may be required to make an advance deposit as fixed by rule of court, unless the court determines that the party qualifies as an indigent litigant as set forth in section 2323.311 of the Revised Code. If a jury is called, the fees of a jury shall be taxed as costs.

(4) In any civil or criminal action or proceeding, each witness shall receive twelve dollars for each full day's attendance and six dollars for each half day's attendance. Each witness in a municipal court that is not a county-operated municipal court also shall receive fifty and one-half cents for each mile necessarily traveled to and from the witness's place of residence to the action or proceeding.

(5) A reasonable charge for driving, towing, carting, storing, keeping, and preserving motor vehicles and other

personal property recovered or seized in any proceeding may be taxed as part of the costs in a trial of the cause, in an amount that shall be fixed by rule of court.

(6) Chattel property seized under any writ or process issued by the court shall be preserved pending final disposition for the benefit of all persons interested and may be placed in storage when necessary or proper for that preservation. The custodian of any chattel property so stored shall not be required to part with the possession of the property until a reasonable charge, to be fixed by the court, is paid.

(7) The municipal court, as it determines, may refund all deposits and advance payments of fees and costs, including those for jurors and summoning jurors, when they have been paid by the losing party.

(8) Charges for the publication of legal notices required by statute or order of court may be taxed as part of the costs, as provided by section 7.13 of the Revised Code.

(B)(1)(a) The municipal court may determine that, for the efficient operation of the court, additional funds are necessary to acquire and pay for special projects of the court including, but not limited to, the acquisition of additional facilities or the rehabilitation of existing facilities, the acquisition of equipment, the hiring and training of staff, community service programs, mediation or dispute resolution services, the employment of magistrates, the training and education of judges, acting judges, and magistrates, and other related services. Upon that determination, the court by rule may charge a fee, in addition to all other court costs, on the filing of each criminal cause, civil action or proceeding, or judgment by confession. Fees collected by a court for special projects of the court under this division shall not be used for training or education that takes place outside of the ~~state~~continental United States.

(b) If the municipal court offers a special program or service in cases of a specific type, the municipal court by rule may assess an additional charge in a case of that type, over and above court costs, to cover the special program or service. The municipal court shall adjust the special assessment periodically, but not retroactively, so that the amount assessed in those cases does not exceed the actual cost of providing the service or program.

(c) Any fee or charge assessed under division (B)(1)(a) or (b) of this section on the filing of a civil action or proceeding shall be waived if the court determines that the person on whom the fee or charge is assessed qualifies as an indigent litigant as set forth in section 2323.311 of the Revised Code.

(d) All moneys collected under division (B) of this section shall be paid to the county treasurer if the court is a county-operated municipal court or to the city treasurer if the court is not a county-operated municipal court for deposit into either a general special projects fund or a fund established for a specific special project. Moneys from a fund of that nature shall be disbursed upon an order of the court in an amount no greater than the actual cost to the court of a project. If a specific fund is terminated because of the discontinuance of a program or service established under division (B) of this section, the municipal court may order that moneys remaining in the fund be transferred to an account established under this division for a similar purpose.

(2) As used in division (B) of this section:

(a) "Criminal cause" means a charge alleging the violation of a statute or ordinance, or subsection of a statute or ordinance, that requires a separate finding of fact or a separate plea before disposition and of which the defendant may be found guilty, whether filed as part of a multiple charge on a single summons, citation, or complaint or as a separate charge on a single summons, citation, or complaint. "Criminal cause" does not include separate violations of the same statute or ordinance, or subsection of the same statute or ordinance, unless each charge is filed on a separate summons, citation, or complaint.

(b) "Civil action or proceeding" means any civil litigation that must be determined by judgment entry.

(C) The municipal court shall collect in all its divisions except the small claims division the sum of twenty-six dollars as additional filing fees in each new civil action or proceeding for the charitable public purpose of providing financial assistance to legal aid societies that operate within the state and to support the office of the state public defender. The municipal court shall collect in its small claims division the sum of eleven dollars as additional filing fees in each new civil action or proceeding for the charitable public purpose of providing financial assistance to legal aid societies that operate within the state and to support the office of the state public defender. This division does not apply to any execution on a judgment, proceeding in aid of execution, or other post-judgment proceeding arising out of a civil action. The filing fees required to be collected under this division shall be in addition to any other court costs imposed in the action or proceeding and shall be collected at the time of the filing of the action or proceeding. The court shall not waive the payment of the additional filing fees in a new civil action or proceeding unless the court waives the advanced payment of all filing fees in the action or proceeding for the party that the court determines is qualified as an indigent litigant as set forth in section 2323.311 of the Revised Code. All such moneys collected during a month except for an amount equal to up to one per cent of those moneys retained to cover administrative costs shall be transmitted on or before the twentieth day of the following month by the clerk of the court to the treasurer of state in a manner prescribed by the treasurer of state or by the Ohio access to justice foundation. The treasurer of state shall deposit four per cent of the funds collected under this division to the credit of the civil case filing fee fund established under section 120.07 of the Revised Code and ninety-six per cent of the funds collected under this division to the credit of the legal aid fund established under section 120.52 of the Revised Code.

The court may retain up to one per cent of the moneys it collects under this division to cover administrative costs, including the hiring of any additional personnel necessary to implement this division. If the court fails to transmit to the treasurer of state the moneys the court collects under this division in a manner prescribed by the treasurer of state or by the Ohio access to justice foundation, the court shall forfeit the moneys the court retains under this division to cover administrative costs, including the hiring of any additional personnel necessary to implement this division, and shall transmit to the treasurer of state all moneys collected under this division, including the forfeited amount retained for administrative costs, for deposit in the legal aid fund.

(D) In the Cleveland municipal court, reasonable charges for investigating titles of real estate to be sold or disposed of under any writ or process of the court may be taxed as part of the costs.

(E) Under the circumstances described in sections 2969.21 to 2969.27 of the Revised Code, the clerk of the municipal court shall charge the fees and perform the other duties specified in those sections.

(F) As used in this section:

(1) "Full day's attendance" means a day on which a witness is required or requested to be present at an action or proceeding before and after twelve noon, regardless of whether the witness actually testifies.

(2) "Half day's attendance" means a day on which a witness is required or requested to be present at an action or proceeding either before or after twelve noon, but not both, regardless of whether the witness actually testifies.

Sec. 1907.24. (A) Subject to division (C) of this section, a county court shall fix and tax fees and costs as follows:

(1) The county court shall require an advance deposit for the filing of any new civil action or proceeding when required by division (C) of this section, subject to its waiver pursuant to that division, and, in all other cases, shall establish a schedule of fees and costs to be taxed in any civil or criminal action or proceeding.

(2) The county court by rule may require an advance deposit for the filing of a civil action or proceeding and

publication fees as provided in section 2701.09 of the Revised Code. The court shall waive an advance deposit requirement for a party that the court determines qualifies as an indigent litigant as set forth in section 2323.311 of the Revised Code.

(3) When a party demands a jury trial in a civil action or proceeding, the county court may require the party to make an advance deposit as fixed by rule of court, unless the court determines that the party qualifies as an indigent litigant as set forth in section 2323.311 of the Revised Code. If a jury is called, the county court shall tax the fees of a jury as costs.

(4) In a civil or criminal action or proceeding, the county court shall fix the fees of witnesses in accordance with sections 2335.06 and 2335.08 of the Revised Code.

(5) A county court may tax as part of the costs in a trial of the cause, in an amount fixed by rule of court, a reasonable charge for driving, towing, carting, storing, keeping, and preserving motor vehicles and other personal property recovered or seized in a proceeding.

(6) The court shall preserve chattel property seized under a writ or process issued by the court pending final disposition for the benefit of all interested persons. The court may place the chattel property in storage when necessary or proper for its preservation. The custodian of chattel property so stored shall not be required to part with the possession of the property until a reasonable charge, to be fixed by the court, is paid.

(7) The county court, as it determines, may refund all deposits and advance payments of fees and costs, including those for jurors and summoning jurors, when they have been paid by the losing party.

(8) The court may tax as part of costs charges for the publication of legal notices required by statute or order of court, as provided by section 7.13 of the Revised Code.

(B)(1)(a) The county court may determine that, for the efficient operation of the court, additional funds are necessary to acquire and pay for special projects of the court including, but not limited to, the acquisition of additional facilities or the rehabilitation of existing facilities, the acquisition of equipment, the hiring and training of staff, community service programs, mediation or dispute resolution services, the employment of magistrates, the training and education of judges, acting judges, and magistrates, and other related services. Upon that determination, the court by rule may charge a fee, in addition to all other court costs, on the filing of each criminal cause, civil action or proceeding, or judgment by confession. Fees collected by a court for special projects of the court under this division shall not be used for training or education that takes place outside of the ~~state~~continental United States.

(b) If the county court offers a special program or service in cases of a specific type, the county court by rule may assess an additional charge in a case of that type, over and above court costs, to cover the special program or service. The county court shall adjust the special assessment periodically, but not retroactively, so that the amount assessed in those cases does not exceed the actual cost of providing the service or program.

(c) Any fee or charge assessed under division (B)(1)(a) or (b) of this section on the filing of a civil action or proceeding shall be waived if the court determines that the person on whom the fee or charge is assessed qualifies as an indigent litigant as set forth in section 2323.311 of the Revised Code.

(d) All moneys collected under division (B) of this section shall be paid to the county treasurer for deposit into either a general special projects fund or a fund established for a specific special project. Moneys from a fund of that nature shall be disbursed upon an order of the court in an amount no greater than the actual cost to the court of a project. If a specific fund is terminated because of the discontinuance of a program or service established under division (B) of this section, the county court may order that moneys remaining in the fund be transferred to an account established under this division for a similar purpose.

(2) As used in division (B) of this section:

(a) "Criminal cause" means a charge alleging the violation of a statute or ordinance, or subsection of a statute or ordinance, that requires a separate finding of fact or a separate plea before disposition and of which the defendant may be found guilty, whether filed as part of a multiple charge on a single summons, citation, or complaint or as a separate charge on a single summons, citation, or complaint. "Criminal cause" does not include separate violations of the same statute or ordinance, or subsection of the same statute or ordinance, unless each charge is filed on a separate summons, citation, or complaint.

(b) "Civil action or proceeding" means any civil litigation that must be determined by judgment entry.

(C) Subject to division (E) of this section, the county court shall collect in all its divisions except the small claims division the sum of twenty-six dollars as additional filing fees in each new civil action or proceeding for the charitable public purpose of providing financial assistance to legal aid societies that operate within the state and to support the office of the state public defender. Subject to division (E) of this section, the county court shall collect in its small claims division the sum of eleven dollars as additional filing fees in each new civil action or proceeding for the charitable public purpose of providing financial assistance to legal aid societies that operate within the state and to support the office of the state public defender. This division does not apply to any execution on a judgment, proceeding in aid of execution, or other post-judgment proceeding arising out of a civil action. The filing fees required to be collected under this division shall be in addition to any other court costs imposed in the action or proceeding and shall be collected at the time of the filing of the action or proceeding. The court shall not waive the payment of the additional filing fees in a new civil action or proceeding unless the court waives the advanced payment of all filing fees in the action or proceeding for the party that the court determines is qualified as an indigent litigant as set forth in section 2323.311 of the Revised Code. All such moneys collected during a month except for an amount equal to up to one per cent of those moneys retained to cover administrative costs shall be transmitted on or before the twentieth day of the following month by the clerk of the court to the treasurer of state in a manner prescribed by the treasurer of state or by the Ohio access to justice foundation. The treasurer of state shall deposit four per cent of the funds collected under this division to the credit of the civil case filing fee fund established under section 120.07 of the Revised Code and ninety-six per cent of the funds collected under this division to the credit of the legal aid fund established under section 120.52 of the Revised Code.

The court may retain up to one per cent of the moneys it collects under this division to cover administrative costs, including the hiring of any additional personnel necessary to implement this division. If the court fails to transmit to the treasurer of state the moneys the court collects under this division in a manner prescribed by the treasurer of state or by the Ohio access to justice foundation, the court shall forfeit the moneys the court retains under this division to cover administrative costs, including the hiring of any additional personnel necessary to implement this division, and shall transmit to the treasurer of state all moneys collected under this division, including the forfeited amount retained for administrative costs, for deposit in the legal aid fund.

(D) The county court shall establish by rule a schedule of fees for miscellaneous services performed by the county court or any of its judges in accordance with law. If judges of the court of common pleas perform similar services, the fees prescribed in the schedule shall not exceed the fees for those services prescribed by the court of common pleas.

(E) Under the circumstances described in sections 2969.21 to 2969.27 of the Revised Code, the clerk of the county court shall charge the fees and perform the other duties specified in those sections.

Sec. 2303.201. (A)(1) The court of common pleas of any county may determine that for the efficient operation of the court additional funds are required to computerize the court, to make available computerized legal research services, or to do both. Upon making a determination that additional funds are required for either or both of those purposes, the court shall do one of the following:

(a) If the court of common pleas of a county has complied with the requirements in division (D)(1) of section 2303.12 of the Revised Code, authorize and direct the clerk of the court of common pleas to charge one additional fee, not to exceed six dollars, on the filing of each cause of action or appeal under divisions (A), (Q), and (U) of section 2303.20 of the Revised Code;

(b) If the court of common pleas of a county has not complied with the requirements in division (D)(1) of section 2303.12 of the Revised Code, authorize and direct the clerk of the court of common pleas to charge one additional fee, not to exceed three dollars, on the filing of each cause of action or appeal under divisions (A), (Q), and (U) of section 2303.20 of the Revised Code.

(2) All fees collected under division (A)(1) of this section shall be paid to the county treasurer. The treasurer shall place the funds from the fees in a separate fund to be disbursed either upon an order of the court, subject to an appropriation by the board of county commissioners, or upon an order of the court, subject to the court making an annual report available to the public listing the use of all such funds, in an amount not greater than the actual cost to the court of procuring and maintaining computerization of the court, computerized legal research services, or both.

(3) If the court determines that the funds in the fund described in division (A)(2) of this section are more than sufficient to satisfy the purpose for which the additional fee

described in division (A)(1) of this section was imposed, the court may declare a surplus in the fund and, subject to an appropriation by the board of county commissioners, expend those surplus funds, or upon an order of the court, subject to the court making an annual report available to the public listing the use of all such funds, expend those surplus funds, for other appropriate technological expenses of the court.

(B)(1)(a) Except as provided in division (B)(1)(b) of this section, the clerk of the court of common pleas of any county may determine that, for the efficient operation of the office of the clerk of the court of common pleas, additional funds are required to make technological advances in or to computerize the office of the clerk of the court of common pleas. Upon making that determination, the court shall do one of the following:

(i) If the court of common pleas of a county has complied with the requirements in division (D)(1) of section 2303.12 of the Revised Code, authorize and direct that an additional fee, not to exceed twenty dollars, on the filing of each cause of action or appeal, on the filing, docketing, and endorsing of each certificate of judgment, or on the docketing and indexing of each aid in execution or petition to vacate, revive, or modify a judgment under divisions (A), (P), (Q), (T), and (U) of section 2303.20 of the Revised Code and not to exceed one dollar each for the services described in divisions (B), (C), (D), (F), (H), and (L) of section 2303.20 of the Revised Code, be charged;

(ii) If the court of common pleas of a county has not complied with the requirements in division (D)(1) of section 2303.12 of the Revised Code, authorize and direct that an additional fee, not to exceed ten dollars, on the filing of each cause of action or appeal, on the filing, docketing, and endorsing of each certificate of judgment, or on the docketing and indexing of each aid in execution or petition to vacate, revive, or modify a judgment under divisions (A), (P), (Q), (T), and (U) of section 2303.20 of the Revised Code and not to exceed fifty cents each for the services described in divisions (B), (C), (D), (F), (H), and (L) of section 2303.20 of the Revised Code, be charged.

(b) In a county in which the clerk of the court of common pleas is appointed, the court may make the determination described in division (B)(1)(a) of this section and, upon that determination, may include such a computerization fee in the schedule of fees and costs.

(2) Subject to division (B)(3) of this section, all moneys collected under division (B)(1)(a) of this section shall be paid to the county treasurer to be disbursed, subject to an appropriation made by the board of county commissioners, in an amount no greater than the actual cost to the court of procuring and maintaining technology and computer systems for the office of the clerk of the court of common pleas.

(3) If the court or the clerk of the court of common pleas of a county makes the determination described in division (B)(1)(a) of this section, the board of county commissioners of that county may issue one or more general obligation bonds for the purpose of procuring and maintaining the technology and computer systems for the office of the clerk of the court of common pleas. In addition to the purposes stated in division (B)(1)(a) of this section for which the moneys collected under that division may be expended, the moneys additionally may be expended to pay debt charges on and financing costs related to any general obligation bonds issued pursuant to division (B)(3)

of this section as they become due. General obligation bonds issued pursuant to division (B)(3) of this section are Chapter 133. securities.

(C) The court of common pleas shall collect the sum of twenty-six dollars as additional filing fees in each new civil action or proceeding for the charitable public purpose of providing financial assistance to legal aid societies that operate within the state and to support the office of the state public defender. This division does not apply to a juvenile division of a court of common pleas, except that an additional filing fee of fifteen dollars shall apply to custody, visitation, and parentage actions; to a probate division of a court of common pleas, except that the additional filing fees shall apply to name change, guardianship, adoption, and decedents' estate proceedings; or to an execution on a judgment, proceeding in aid of execution, or other post-judgment proceeding arising out of a civil action. The filing fees required to be collected under this division shall be in addition to any other filing fees imposed in the action or proceeding and shall be collected at the time of the filing of the action or proceeding. The court shall not waive the payment of the additional filing fees in a new civil action or proceeding unless the court waives the advanced payment of all filing fees in the action or proceeding. All such moneys collected during a month except for an amount equal to up to one per cent of those moneys retained to cover administrative costs shall be transmitted on or before the twentieth day of the following month by the clerk of the court to the treasurer of state in a manner prescribed by the treasurer of state or by the Ohio access to justice foundation. The treasurer of state shall deposit four per cent of the funds collected under this division to the credit of the civil case filing fee fund established under section 120.07 of the Revised Code and ninety-six per cent of the funds collected under this division to the credit of the legal aid fund established under section 120.52 of the Revised Code.

The court may retain up to one per cent of the moneys it collects under this division to cover administrative costs, including the hiring of any additional personnel necessary to implement this division. If the court fails to transmit to the treasurer of state the moneys the court collects under this division in a manner prescribed by the treasurer of state or by the Ohio access to justice foundation, the court shall forfeit the moneys the court retains under this division to cover administrative costs, including the hiring of any additional personnel necessary to implement this division, and shall transmit to the treasurer of state all moneys collected under this division, including the forfeited amount retained for administrative costs, for deposit in the legal aid fund.

(D) On and after the thirtieth day after December 9, 1994, the court of common pleas shall collect the sum of thirty-two dollars as additional filing fees in each new action or proceeding for annulment, divorce, or dissolution of marriage for the purpose of funding shelters for victims of domestic violence pursuant to sections 3113.35 to 3113.39 of the Revised Code. The filing fees required to be collected under this division shall be in addition to any other filing fees imposed in the action or proceeding and shall be collected at the time of the filing of the action or proceeding. The court shall not waive the payment of the additional filing fees in a new action or proceeding for annulment, divorce, or dissolution of marriage unless the court waives the advanced payment of all filing fees in the action or proceeding. On or before the twentieth day of each month, all moneys collected during the immediately preceding month pursuant to this division shall be deposited by the clerk of the court into the county treasury in the special fund used for deposit of additional marriage license fees as described in section 3113.34 of the Revised Code. Upon their deposit into the fund, the moneys shall be retained in the fund and expended only as described in section 3113.34 of the Revised Code.

(E)(1) The court of common pleas may determine that, for the efficient operation of the court, additional funds are necessary to acquire and pay for special projects of the court, including, but not limited to, the acquisition of additional facilities or the rehabilitation of existing facilities, the acquisition of equipment, the hiring and training of staff, community service programs, mediation or dispute resolution services, the employment of magistrates, the training and education of judges, acting judges, and magistrates, and other related services. Upon that determination, the court by rule may charge a fee, in addition to all other court costs, on the filing of each criminal cause, civil action or proceeding, or judgment by confession. Fees collected by a court for special projects of the court under this division shall not be used for training or education that takes place outside of the ~~state~~continental United States.

If the court of common pleas offers or requires a special program or additional services in cases of a specific type, the court by rule may assess an additional charge in a case of that type, over and above court costs, to cover the special program or service. The court shall adjust the special assessment periodically, but not retroactively, so that the amount assessed in those cases does not exceed the actual cost of providing the service or program.

All moneys collected under division (E) of this section shall be paid to the county treasurer for deposit into either a general special projects fund or a fund established for a specific special project. Moneys from a fund of that nature shall be disbursed upon an order of the court, subject to an appropriation by the board of county commissioners, in an amount no greater than the actual cost to the court of a project. If a specific fund is terminated because of the discontinuance of a program or service established under division (E) of this section, the court may order, subject to an appropriation by the board of county commissioners, that moneys remaining in the fund be transferred to an account established under this division for a similar purpose.

(2) As used in division (E) of this section:

(a) "Criminal cause" means a charge alleging the violation of a statute or ordinance, or subsection of a statute or ordinance, that requires a separate finding of fact or a separate plea before disposition and of which the defendant may be found guilty, whether filed as part of a multiple charge on a single summons, citation, or complaint or as a separate charge on a single summons, citation, or complaint. "Criminal cause" does not include separate violations of the same statute or ordinance, or subsection of the same statute or ordinance, unless each charge is filed on a separate summons, citation, or complaint.

(b) "Civil action or proceeding" means any civil litigation that must be determined by judgment entry.

Sec. 2501.16. (A) Each court of appeals may appoint one or more official reporters, law clerks, secretaries, and any other employees that the court considers necessary for its efficient operation.

The clerk of the court of common pleas, acting as the clerk of the court of appeals for the county, shall perform the duties otherwise performed and collect the fees otherwise collected by the clerk of the court of common pleas, as set forth in section 2303.03 of the Revised Code, and shall maintain the files and records of the court. The clerk of the court of common pleas, acting as the clerk of the court of appeals for the county, may refuse to accept for filing any pleading or paper submitted for filing by a person who has been found to be a vexatious litigator under section 2323.52 of the Revised Code and who has failed to obtain leave from the court of appeals to proceed under that section. The overhead expenses pertaining to the office of the clerk of the court of common pleas that result from the clerk's acting as clerk of the court of appeals for the county, other than wages and salaries, shall be paid from the funds provided under sections 2501.18 and 2501.181 of the Revised Code.

Each officer and employee appointed pursuant to this section shall take an oath of office, serve at the pleasure of the court, and perform any duties that the court directs. Each reporter shall have the powers that are vested in official reporters of the court of common pleas under sections 2301.18 to 2301.26 of the Revised Code. Whenever an opinion, per curiam, or report of a case has been prepared in accordance with section 2503.20 of the Revised Code, the official reporter immediately shall forward one copy of the opinion, per curiam, or report to the reporter of the supreme court, without expense to the reporter.

(B) The court of appeals may determine that, for the efficient operation of the court, additional funds are necessary to acquire and pay for special projects of the court, including, but not limited to, the acquisition of additional facilities or the rehabilitation of existing facilities, the acquisition of equipment, the hiring and training of staff, the employment of magistrates, the training and education of judges, acting judges, and magistrates, community service programs, and other related services. Upon that determination, the court by rule may charge a fee, in addition to all other court costs, on the filing of each case or cause over which the court has jurisdiction. Fees collected by a court for special projects of the court under this division shall not be used for training or education that takes place outside of the ~~state~~continental United States.

If the court of appeals offers a special program or service in cases of a specific type, the court by rule may assess an additional charge in a case of that type, over and above court costs, to cover the special program or service. The court shall adjust the special assessment periodically, but not retroactively, so that the amount assessed in those cases does not exceed the actual cost of providing the service or program.

All moneys collected under division (B) of this section shall be paid to the county treasurer of the county selected as the principal seat of that court of appeals for deposit into either a general special projects fund or a fund established for a specific special project. Moneys from a fund of that nature shall be disbursed upon an order of the court in an amount no greater than the actual cost to the court of a project. If a specific fund is terminated because of the discontinuance of a program or service established under division (B) of this section, the court may order that moneys remaining in the fund be transferred to an account established under this division for a similar purpose.

Sec. 4507.21. (A) Except as provided in section 4507.061 of the Revised Code, each applicant for a driver's license shall file an application in the office of the registrar of motor vehicles or of a deputy registrar.

(B)(1) Except as provided in division (B)(4) of this section, each person under twenty-one years of age applying for a driver's license issued in this state and each person twenty-one years of age or older applying for an initial limited term license in this state shall present satisfactory evidence of having successfully completed one of the following:

(a) A driver training course approved by the director of public safety.

(b) A driver training course comparable to a driver training course described in division (B)(1)(a) of this section and administered by a branch of the armed forces of the United States and completed by the applicant while residing outside this state for the purpose of being with or near any person serving in the armed forces of the United States.

(2) Each person under twenty-one years of age applying for a driver's license also shall present, on a form prescribed by the registrar, an affidavit signed by an eligible adult attesting that the person has acquired at least fifty hours of actual driving experience, with at least ten of those hours being at night.

(3) Except as provided in division (B)(4) of this section, each person twenty-one years of age or older applying for an initial limited term license in this state also shall present, on a form prescribed by the registrar, an affidavit signed by an adult who holds a current valid driver's or commercial driver's license issued by this state that the applicant has acquired at least fifty hours of actual driving experience, with at least ten of those hours being at night, accompanied by the signing adult.

(4) ~~Both~~ All of the following individuals are exempt from the requirements specified in divisions (B)(1) and (3) of this section:

(a) A person who receives a waiver of the examination by the registrar in accordance with section 4507.10 of the Revised Code;

(b) An initial limited term license applicant twenty-one years of age or older who is from a country with which the registrar has a reciprocal arrangement in accordance with section 4507.101 of the Revised Code;

(c) A person who possesses both a valid, unexpired visa issued by the United States department of state and a valid, unexpired foreign driver's license and who presents a form, prescribed by the registrar, attesting to the person's relationship with either the United States military, the United States department of defense, or any of the subordinate agencies to the department of defense.

(C)(1) An applicant for an initial driver's license shall present satisfactory evidence of successful completion of the abbreviated driver training course for adults, approved by the director of public safety under section 4508.02 of the Revised Code, if all of the following apply:

(a) The applicant is twenty-one years of age or older.

(b) The applicant failed the road or maneuverability test required under division (A)(2) of section 4507.11 of the Revised Code.

(c) In the twelve months immediately preceding the date of application, the applicant has not successfully completed a driver training course.

(2) An applicant shall present satisfactory evidence as required under division (C)(1) of this section prior to attempting the test a second or subsequent time.

(D) If the registrar or deputy registrar determines that the applicant is entitled to the driver's license, it shall be issued. If the application shows that the applicant's license has been previously canceled or suspended, the deputy registrar shall forward the application to the registrar, who shall determine whether the license shall be granted.

(E) An applicant shall file an application under this section in duplicate, and the deputy registrar issuing the license shall immediately forward to the office of the registrar the original copy of the application, together with the duplicate copy of any certificate of completion if issued for purposes of division (B) of this section. The registrar shall prescribe rules as to the manner in which the deputy registrar files and maintains the applications and other records. The registrar shall file every application for a driver's or commercial driver's license and index them by name and number, and shall maintain a suitable record of all licenses issued, all convictions and bond forfeitures, all applications for licenses denied, and all licenses that have been suspended or canceled.

(F) For purposes of section 2313.06 of the Revised Code, the registrar shall maintain accurate and current lists of the residents of each county who are eighteen years of age or older, have been issued, on and after January 1, 1984, driver's or commercial driver's licenses that are valid and current, and would be electors if they were registered to vote, regardless of whether they actually are registered to vote. The lists shall contain the names, addresses, dates of birth, duration of residence in this state, citizenship status, and social security numbers, if the numbers are available, of the licensees, and may contain any other information that the registrar considers suitable.

(G) Each person under eighteen years of age applying for a motorcycle operator's endorsement or a restricted license enabling the applicant to operate a motorcycle shall present satisfactory evidence of having completed the courses of instruction in the motorcycle safety and education program described in section 4508.08 of the Revised Code or a comparable course of instruction administered by a branch of the armed forces of the United States and completed by the applicant while residing outside this state for the purpose of being with or near any person serving in the armed forces of the United States. If the registrar or deputy registrar then determines that the applicant is entitled to the endorsement or restricted license, it shall be issued.

(H) No person shall knowingly make a false statement in an affidavit presented in accordance with division (B)(2) of this section.

(I) As used in this section, "eligible adult" means any of the following persons:

(1) A parent, guardian, or custodian of the applicant;

(2) A person over the age of twenty-one who acts in loco parentis of the applicant and who maintains proof of financial responsibility with respect to the operation of a motor vehicle owned by the applicant or with respect to the applicant's operation of any motor vehicle.

(J) Whoever violates division (H) of this section is guilty of a minor misdemeanor and shall be fined one hundred dollars.

Sec. 4513.60. (A)(1) The sheriff of a county or chief of a law enforcement agency of a municipal corporation, township, port authority, conservancy district, or township or joint police district, within the sheriff's or chief's respective territorial jurisdiction, upon complaint of any person adversely affected, may order into storage any motor vehicle, other than an abandoned junk motor vehicle as defined in section 4513.63 of the Revised Code, that has been left on private residential or private agricultural property for at least four hours without the permission of the person having the right to the possession of the property. The sheriff or chief, upon complaint of a repair garage or place of storage, may order into storage any motor vehicle, other than an abandoned junk motor vehicle, that has been left at the garage or place of storage for a longer period than that agreed upon. When ordering a motor vehicle into storage pursuant to this division, a sheriff or chief may arrange for the removal of the motor vehicle by a towing service and shall designate a storage facility.

(2) A towing service towing a motor vehicle under division (A)(1) of this section shall remove the motor vehicle in accordance with that division. The towing service shall deliver the motor vehicle to the location designated by the sheriff or chief not more than two hours after the time it is removed from the private property, unless the towing service is unable to deliver the motor vehicle within two hours due to an uncontrollable force, natural disaster, or other event that is not within the power of the towing service.

(3) Subject to division (B) of this section, the owner of a motor vehicle that has been removed pursuant to this division may recover the vehicle only in accordance with division (D) of this section.

(4) As used in this section, "private residential property" means private property on which is located one or more structures that are used as a home, residence, or sleeping place by one or more persons, if no more than three separate households are maintained in the structure or structures. "Private residential property" does not include any private property on which is located one or more structures that are used as a home, residence, or sleeping place by two or more persons, if more than three separate households are maintained in the structure or structures.

(B) If the owner or operator of a motor vehicle that has been ordered into storage pursuant to division (A)(1) of this section arrives after the motor vehicle has been prepared for removal, but prior to its actual removal from the property, the towing service shall give the owner or operator oral or written notification at the time of such arrival that the vehicle owner or operator may pay a fee of not more than one-half of the fee for the removal of the motor vehicle established by the public utilities commission in rules adopted under section 4921.25 of the Revised Code, in order to obtain release of the motor vehicle. However, if the vehicle is within a municipal corporation and the municipal corporation has established a vehicle removal fee, the towing service shall give the owner or operator oral or written notification that the owner or operator may pay not more than one-half of that fee to obtain release of the motor vehicle. That fee may be paid by use of a major credit card unless the towing service uses a mobile credit card processor and mobile service is not available at the time of the transaction.

Upon payment of the applicable fee, the towing service shall give the vehicle owner or operator a receipt showing both the full amount normally assessed and the actual amount received and shall release the motor vehicle to the owner or operator. Upon its release, the owner or operator immediately shall move it so that it is not on the private residential or private agricultural property without the permission of the person having the right to possession of the property, or is not at the garage or place of storage without the permission of the owner, whichever is applicable.

(C)(1) Each county sheriff and each chief of a law enforcement agency of a municipal corporation, township, port authority, conservancy district, or township or joint police district shall maintain a record of motor vehicles that the sheriff or chief orders into storage pursuant to division (A)(1) of this section. The record shall include an entry for each such motor vehicle that identifies the motor vehicle's license number, make, model, and color, the location from which it was removed, the date and time of its removal, the telephone number of the person from whom it may be recovered, and the address of the place to which it has been taken and from which it may be recovered. A sheriff or chief shall provide any information in the record that pertains to a particular motor vehicle to any person who, either in person or pursuant to a telephone call, identifies self as the owner or operator of the motor vehicle and requests information pertaining to its location.

(2) Any person who registers a complaint that is the basis of a sheriff's or chief's order for the removal and storage of a motor vehicle under division (A)(1) of this section shall provide the identity of the law enforcement agency with which the complaint was registered to any person who identifies self as the owner or operator of the motor vehicle and requests information pertaining to its location.

(D)(1) The owner or lienholder of a motor vehicle that is ordered into storage pursuant to division (A)(1) of this section may reclaim it upon both of the following:

(a) Payment of all applicable fees established by the public utilities commission in rules adopted under section 4921.25 of the Revised Code or, if the vehicle was towed within a municipal corporation that has established fees for vehicle removal and storage, payment of all applicable fees established by the municipal corporation. Section 2930.11 of the Revised Code does not apply with regard to the payment of fees for motor vehicle removal and storage under this section.

(b) Presentation of proof of ownership, which may be evidenced by a certificate of title to the motor vehicle, a certificate of registration for the motor vehicle, or a lease agreement.

When the owner of a vehicle towed under this section retrieves the vehicle, the towing service or storage facility in possession of the vehicle shall give the owner written notice that if the owner disputes that the motor vehicle was lawfully towed, the owner may be able to file a civil action under section 4513.611 of the Revised Code.

(2) Upon presentation of proof of ownership as required under division (D)(1)(b) of this section, the owner of a motor vehicle that is ordered into storage under division (A)(1) of this section may retrieve any personal items from the motor vehicle without retrieving the vehicle and without paying any fee. However, a towing service or storage facility may charge an after-hours retrieval fee established by the public utilities commission in rules adopted under section 4921.25 of the Revised Code if the owner retrieves the personal items after hours, unless the towing service or storage facility fails to provide the notice required under division (B)(3) of section 4513.69 of the Revised Code, if applicable. The owner of a motor vehicle shall not do either of the following:

(a) Retrieve any personal item that has been determined by the sheriff or chief, as applicable, to be necessary to a criminal investigation;

(b) Retrieve any personal item from a vehicle if it would endanger the safety of the owner, unless the owner agrees to sign a waiver of liability.

For purposes of division (D)(2) of this section, "personal items" do not include any items that are attached to the motor vehicle.

(3) If a motor vehicle that is ordered into storage

pursuant to division (A)(1) of this section remains unclaimed by the owner for thirty days, the procedures established by sections 4513.61 and 4513.62 of the Revised Code apply.

(E)(1) No person shall remove, or cause the removal of, any motor vehicle from any private residential or private agricultural property other than in accordance with division (A)(1) of this section or sections 4513.61 to 4513.65 of the Revised Code.

(2) No towing service or storage facility shall fail to comply with the requirements of this section.

(F) This section does not apply to any private residential or private agricultural property that is established as a private tow-away zone in accordance with section 4513.601 of the Revised Code.

(G) Whoever violates division (E) of this section is guilty of a minor misdemeanor.

Sec. 4513.61. (A) The sheriff of a county or chief of a law enforcement agency of a municipal corporation, township, port authority, conservancy district, university campus police department, park district police force, or township or joint police district, within the sheriff's or chief's respective territorial jurisdiction, or a state highway patrol trooper, natural resources officer, or wildlife officer, upon notification to the sheriff, chief, or department of natural resources, as applicable, of such action and of the location of the place of storage, may order into storage any motor vehicle, including an abandoned junk motor vehicle as defined in section 4513.63 of the Revised Code, that:

(1) Has come into the possession of the sheriff, chief,

state highway patrol trooper, or officer as a result of the performance of the sheriff's, chief's, trooper's, or officer's duties; or

(2) Has been left on a public street or other property open to the public for purposes of vehicular travel, or upon or within the right-of-way of any road or highway, for forty-eight hours or longer without notification to the sheriff, chief, or department of the reasons for leaving the motor vehicle in such place. However, when such a motor vehicle constitutes an obstruction to traffic it may be ordered into storage immediately unless either of the following applies:

(a) The vehicle was involved in an accident and is subject to section 4513.66 of the Revised Code;

(b) The vehicle is a commercial motor vehicle. If the vehicle is a commercial motor vehicle, the sheriff, chief, trooper, or officer shall allow the owner or operator of the vehicle the opportunity to arrange for the removal of the motor vehicle within a period of time specified by the sheriff, chief, trooper, or officer. If the sheriff, chief, trooper, or officer determines that the vehicle cannot be removed within the specified period of time, the sheriff, chief, trooper, or officer shall order the removal of the vehicle.

Subject to division (C) of this section, the sheriff, chief, or department shall designate the place of storage of any motor vehicle so ordered removed.

(B) If the sheriff, chief, trooper, or officer issues an order under division (A) of this section and arranges for the removal of a motor vehicle by a towing service, the towing service shall deliver the motor vehicle to the location designated by the sheriff, chief, or department not more than two hours after the time it is removed.

(C)(1) The sheriff, chief, or department shall cause a search to be made of the records of an applicable entity listed in division (F)(1) of section 4513.601 of the Revised Code to ascertain the identity of the owner and any lienholder of a motor vehicle ordered into storage by the sheriff, chief, trooper, or officer within five business days of the removal of the vehicle. Upon obtaining such identity, the sheriff, chief, or department shall send or cause notice to be sent to the owner and any lienholder at the owner's and any lienholder's last known address by certified or express mail with return receipt requested, by certified mail with electronic tracking, or by a commercial carrier service utilizing any form of delivery requiring a signed receipt. The notice shall inform the owner and any lienholder that the motor vehicle will be declared a nuisance and disposed of if not claimed within ten days of the date of the sending of the notice.

(2) The owner or lienholder of the motor vehicle is responsible for payment of any expenses or charges incurred in its removal and storage and may reclaim the motor vehicle upon payment of those expenses or charges, and presentation of proof of ownership, which may be evidenced by a certificate of title or memorandum certificate of title to the motor vehicle, a certificate of registration for the motor vehicle, or a lease agreement. ~~Upon~~ Section 2930.11 of the Revised Code does not apply with regard to the payment of fees for motor vehicle removal and storage under this section.

Upon presentation of proof of ownership evidenced as provided above, the owner of the motor vehicle also may retrieve any personal items from the vehicle without retrieving the vehicle and without paying any fee. However, a towing service or storage facility may charge an after-hours retrieval fee established by the public utilities commission in rules adopted under section 4921.25 of the Revised Code if the owner retrieves the personal items after hours, unless the towing service or storage facility fails to provide the notice required under division (B)(3) of section 4513.69 of the Revised Code, if applicable. However, the owner shall not do either of the following:

(a) Retrieve any personal item that has been determined by the sheriff, chief, trooper, or officer, as applicable, to be necessary to a criminal investigation;

(b) Retrieve any personal item from a vehicle if it would endanger the safety of the owner, unless the owner agrees to sign a waiver of liability.

For purposes of division (C)(2) of this section, "personal items" do not include any items that are attached to the vehicle.

(3) If the owner or lienholder of the motor vehicle reclaims it after a search of the applicable records has been conducted and after notice has been sent to the owner and any lienholder as described in this section, and the search was conducted by the place of storage, and the notice was sent to the motor vehicle owner by the place of storage, the owner or lienholder shall pay to the place of storage a processing fee of twenty-five dollars, in addition to any expenses or charges incurred in the removal and storage of the vehicle.

(D) If the owner or lienholder makes no claim to the motor vehicle within ten days of the date of sending the notice, and if the vehicle is to be disposed of at public auction as provided in section 4513.62 of the Revised Code, the sheriff, chief, or department, without charge to any party, shall file with the clerk of courts of the county in which the place of storage is located an affidavit showing compliance with the requirements of this section. Upon presentation of the affidavit, the clerk, without charge, shall issue a salvage certificate of title, free and clear of all liens and encumbrances, to the sheriff, chief, or department. If the vehicle is to be disposed of to a motor vehicle salvage dealer or other facility as provided in section 4513.62 of the Revised Code, the sheriff, chief, or department shall execute in triplicate an affidavit, as prescribed by the registrar of motor vehicles, describing the motor vehicle and the manner in which it was disposed of, and that all requirements of this section have been complied with. The sheriff, chief, or department shall retain the original of the affidavit for the sheriff's, chief's, or department's records, and shall furnish two copies to the motor vehicle salvage dealer or other facility. Upon presentation of a copy of the affidavit by the motor vehicle salvage dealer, the clerk of courts, within thirty days of the presentation, shall issue a salvage certificate of title, free and clear of all liens and encumbrances.

(E) Whenever a motor vehicle salvage dealer or other facility receives an affidavit for the disposal of a motor vehicle as provided in this section, the dealer or facility shall not be required to obtain an Ohio certificate of title to the motor vehicle in the dealer's or facility's own name if the vehicle is dismantled or destroyed and both copies of the affidavit are delivered to the clerk of courts.

(F) No towing service or storage facility shall fail to comply with this section.

Sec. 4513.66. (A) If a motor vehicle accident occurs on any highway, public street, or other property open to the public for purposes of vehicular travel and if any motor vehicle, cargo, or personal property that has been damaged or spilled as a result of the motor vehicle accident is blocking the highway, street, or other property or is otherwise endangering public safety, a public safety official may do either of the following without the consent of the owner but with the approval of the law enforcement agency conducting any investigation of the accident:

(1) Remove, or order the removal of, the motor vehicle if the motor vehicle is unoccupied, cargo, or personal property from the portion of the highway, public street, or property ordinarily used for vehicular travel on the highway, public street, or other property open to the public for purposes of vehicular travel.

(2) If the motor vehicle is a commercial motor vehicle, allow the owner or operator of the vehicle the opportunity to arrange for the removal of the motor vehicle within a period of time specified by the public safety official. If the public safety official determines that the motor vehicle cannot be removed within the specified period of time, the public safety official shall remove or order the removal of the motor vehicle.

(B)(1) Except as provided in division (B)(2) of this section, the department of transportation, any employee of the department of transportation, or a public safety official who authorizes or participates in the removal of any unoccupied motor vehicle, cargo, or personal property as authorized by division (A) of this section, regardless of whether the removal is executed by a private towing service, is not liable for civil damages for any injury, death, or loss to person or property that results from the removal of that unoccupied motor vehicle, cargo, or personal property. Further, except as provided in division (B)(2) of this section, if a public safety official authorizes, employs, or arranges to have a private towing service remove any unoccupied motor vehicle, cargo, or personal property as authorized by division (A) of this section, that private towing service is not liable for civil damages for any injury, death, or loss to person or property that results from the removal of that unoccupied motor vehicle, cargo, or personal property.

(2) Division (B)(1) of this section does not apply to any of the following:

(a) Any person or entity involved in the removal of an unoccupied motor vehicle, cargo, or personal property pursuant to division (A) of this section if that removal causes or contributes to the release of a hazardous material or to structural damage to the roadway;

(b) A private towing service that was not authorized, employed, or arranged by a public safety official to remove an unoccupied motor vehicle, cargo, or personal property under this section;

(c) Except as provided in division (B)(2)(d) of this section, a private towing service that was authorized, employed, or arranged by a public safety official to perform the removal of the unoccupied motor vehicle, cargo, or personal property but the private towing service performed the removal in a negligent manner;

(d) A private towing service that was authorized, employed, or arranged by a public safety official to perform the removal of the unoccupied motor vehicle, cargo, or personal property that was endangering public safety but the private towing service performed the removal in a reckless manner.

(C) Section 2930.11 of the Revised Code does not apply with regard to the payment of fees for motor vehicle removal and storage under this section.

(D) As used in this section:

(1) "Public safety official" means any of the following:

(a) The sheriff of the county, or the chief of a law enforcement agency in the municipal corporation, township, port authority, conservancy district, university campus police department, park district police force, or township or joint police district, in which the accident occurred;

(b) A state highway patrol trooper;

(c) The chief of the fire department having jurisdiction where the accident occurred;

(d) A duly authorized subordinate acting on behalf of an official specified in divisions ~~(C)(1)(a)~~ (D)(1)(a) to (c) of this section;

(e) A natural resources officer or a wildlife officer.

(2) "Hazardous material" has the same meaning as in section 2305.232 of the Revised Code.

Sec. 5101.546. (A) As used in this section, "payment error rate" has the same meaning as in 7 U.S.C. 2025(c)(2).

(B)(1) Not later than ninety days after the effective date of this section, the department of job and family services shall develop a methodology and technical system to determine payment error rates within the supplemental nutrition assistance program. The methodology and technical system shall follow the procedures outlined in the quality control review handbook published by the United States food and nutrition service in accordance with 7 C.F.R. 275.14, except that the methodology and technical system may deviate from the outlined procedures with regard to payment errors that are not subject to the procedures outlined in the handbook.

(2) The methodology and technical system shall distinguish payment errors that result from each of the following:

(a) Agency errors not including fraud for each county participating in the program;

(b) Assistance group errors not including fraud for each county participating in the program;

(c) Errors resulting from the Ohio benefits program on a statewide basis.

(C) Prior to implementing the methodology and technical system required under division (B) of this section, the department of job and family services shall consult with the chairpersons of the finance committees of both the house of representatives and the senate.

(D) Upon implementation of the methodology and technical system, the department shall provide updates concerning payment error rates in the supplemental nutrition assistance program to the chairpersons of the finance committees of both the house of representatives and the senate on a quarterly basis.

Sec. 5101.98. (A) Quarterly, the department of job and family services shall compile a report on public assistance programs in this state, including the following information:

(1) Regarding the supplemental nutrition assistance program~~, the number of~~:

(a) ~~Accounts~~ The number of accounts with high balances, as determined by the department;

(b) ~~Out-of-state~~ The number of out-of-state transactions;

(c) ~~Transactions~~ The number of transactions when the final amount processed was a whole dollar amount without additional cents;

(d) Beginning with the quarterly report submitted during the second quarter of calendar year 2026, the payment error rate for the program, including all of the following:

(i) Each distinct payment error calculated in accordance with the methodology and technical system established under section 5101.546 of the Revised Code;

(ii) Payment error rates for each county;

(iii) The payment error rate for the state as a whole.

(2) Regarding public assistance programs in this state, including the supplemental nutrition assistance program, temporary assistance for needy families, or cash assistance, the number of:

(a) Payments made in error, and the dollar amount of those payments;

(b) Work requirement exemptions issued;

(c) Confirmed cases of intentional program violation and fraud.

(B) The department shall submit the report to the president of the senate and the speaker of the house of representatives, ~~who shall distribute the report to~~ the chairs of any legislative committee with jurisdiction over public assistance, and the chairs and ranking members of the finance committees of both the house of representatives and the senate.

Sec. 5119.89. The director of behavioral health shall consult with the superintendent of insurance as required by section 3901.90 of the Revised Code to develop consumer and payer education on behavioral health insurance parity and establish and promote a consumer hotline to collect information and help consumers understand and access their insurance benefits.

The department of behavioral health and the department of insurance shall jointly report annually on the departments' efforts, which shall include information on consumer and payer outreach activities and identification of trends and barriers to access and coverage in this state. The departments shall submit the report to the general assembly~~, the joint medicaid oversight committee,~~ and the governor~~,~~ not later than the thirtieth day of January of each year.

Sec. 5747.01. Except as otherwise expressly provided or clearly appearing from the context, any term used in this chapter that is not otherwise defined in this section has the same meaning as when used in a comparable context in the laws of the United States relating to federal income taxes or if not used in a comparable context in those laws, has the same meaning as in section 5733.40 of the Revised Code. Any reference in this chapter to the Internal Revenue Code includes other laws of the United States relating to federal income taxes.

As used in this chapter:

(A) "Adjusted gross income" or "Ohio adjusted gross income" means federal adjusted gross income, as defined and used in the Internal Revenue Code, adjusted as provided in this section:

(1) Add interest or dividends on obligations or securities of any state or of any political subdivision or authority of any state, other than this state and its subdivisions and authorities.

(2) Add interest or dividends on obligations of any authority, commission, instrumentality, territory, or possession of the United States to the extent that the interest or dividends are exempt from federal income taxes but not from state income taxes.

(3) Deduct interest or dividends on obligations of the United States and its territories and possessions or of any authority, commission, or instrumentality of the United States to the extent that the interest or dividends are included in federal adjusted gross income but exempt from state income taxes under the laws of the United States.

(4) Deduct disability and survivor's benefits to the extent included in federal adjusted gross income.

(5) Deduct the following, to the extent not otherwise deducted or excluded in computing federal or Ohio adjusted gross income:

(a) Benefits under Title II of the Social Security Act and tier 1 railroad retirement;

(b) Railroad retirement benefits, other than tier 1 railroad retirement benefits, to the extent such amounts are exempt from state taxation under federal law.

(6) Deduct the amount of wages and salaries, if any, not otherwise allowable as a deduction but that would have been allowable as a deduction in computing federal adjusted gross income for the taxable year, had the work opportunity tax credit allowed and determined under sections 38, 51, and 52 of the Internal Revenue Code not been in effect.

(7) Deduct any interest or interest equivalent on public obligations and purchase obligations to the extent that the interest or interest equivalent is included in federal adjusted gross income.

(8) Add any loss or deduct any gain resulting from the sale, exchange, or other disposition of public obligations to the extent that the loss has been deducted or the gain has been included in computing federal adjusted gross income.

(9) Deduct or add amounts, as provided under section 5747.70 of the Revised Code, related to contributions made to or tuition units purchased under a qualified tuition program established pursuant to section 529 of the Internal Revenue Code.

(10)(a) Deduct, to the extent not otherwise allowable as a deduction or exclusion in computing federal or Ohio adjusted gross income for the taxable year, the amount the taxpayer paid during the taxable year for medical care insurance and qualified long-term care insurance for the taxpayer, the taxpayer's spouse, and dependents. No deduction for medical care insurance under division (A)(10)(a) of this section shall be allowed either to any taxpayer who is eligible to participate in any subsidized health plan maintained by any employer of the taxpayer or of the taxpayer's spouse, or to any taxpayer who is entitled to, or on application would be entitled to, benefits under part A of Title XVIII of the "Social Security Act," 49 Stat. 620 (1935), 42 U.S.C. 301, as amended. For the purposes of division (A)(10)(a) of this section, "subsidized health plan" means a health plan for which the employer pays any portion of the plan's cost. The deduction allowed under division (A)(10)(a) of this section shall be the net of any related premium refunds, related premium reimbursements, or related insurance premium dividends received during the taxable year.

(b) Deduct, to the extent not otherwise deducted or excluded in computing federal or Ohio adjusted gross income during the taxable year, the amount the taxpayer paid during the taxable year, not compensated for by any insurance or otherwise, for medical care of the taxpayer, the taxpayer's spouse, and dependents, to the extent the expenses exceed seven and one-half per cent of the taxpayer's federal adjusted gross income.

(c) For purposes of division (A)(10) of this section, "medical care" has the meaning given in section 213 of the Internal Revenue Code, subject to the special rules, limitations, and exclusions set forth therein, and "qualified long-term care" has the same meaning given in section 7702B(c) of the Internal Revenue Code. Solely for purposes of division (A)(10)(a) of this section, "dependent" includes a person who otherwise would be a "qualifying relative" and thus a "dependent" under section 152 of the Internal Revenue Code but for the fact that the person fails to meet the income and support limitations under section 152(d)(1)(B) and (C) of the Internal Revenue Code.

(11)(a) Deduct any amount included in federal adjusted gross income solely because the amount represents a reimbursement or refund of expenses that in any year the taxpayer had deducted as an itemized deduction pursuant to section 63 of the Internal Revenue Code and applicable United States department of the treasury regulations. The deduction otherwise allowed under division (A)(11)(a) of this section shall be reduced to the extent the reimbursement is attributable to an amount the taxpayer deducted under this section in any taxable year.

(b) Add any amount not otherwise included in Ohio adjusted gross income for any taxable year to the extent that the amount is attributable to the recovery during the taxable year of any amount deducted or excluded in computing federal or Ohio adjusted gross income in any taxable year.

(12) Deduct any portion of the deduction described in section 1341(a)(2) of the Internal Revenue Code, for repaying previously reported income received under a claim of right, that meets both of the following requirements:

(a) It is allowable for repayment of an item that was included in the taxpayer's adjusted gross income for a prior taxable year and did not qualify for a credit under division (A) or (B) of section 5747.05 of the Revised Code for that year;

(b) It does not otherwise reduce the taxpayer's adjusted gross income for the current or any other taxable year.

(13) Deduct an amount equal to the deposits made to, and net investment earnings of, a medical savings account during the taxable year, in accordance with section 3924.66 of the Revised Code. The deduction allowed by division (A)(13) of this section

does not apply to medical savings account deposits and earnings otherwise deducted or excluded for the current or any other taxable year from the taxpayer's federal adjusted gross income.

(14)(a) Add an amount equal to the funds withdrawn from a medical savings account during the taxable year, and the net investment earnings on those funds, when the funds withdrawn were used for any purpose other than to reimburse an account holder for, or to pay, eligible medical expenses, in accordance with section 3924.66 of the Revised Code;

(b) Add the amounts distributed from a medical savings account under division (A)(2) of section 3924.68 of the Revised Code during the taxable year.

(15) Add any amount claimed as a credit under section 5747.059 of the Revised Code to the extent that such amount satisfies either of the following:

(a) The amount was deducted or excluded from the computation of the taxpayer's federal adjusted gross income as required to be reported for the taxpayer's taxable year under the Internal Revenue Code;

(b) The amount resulted in a reduction of the taxpayer's federal adjusted gross income as required to be reported for any of the taxpayer's taxable years under the Internal Revenue Code.

(16) Deduct the amount contributed by the taxpayer to an individual development account program established by a county department of job and family services pursuant to sections 329.11 to 329.14 of the Revised Code for the purpose of matching funds deposited by program participants. On request of the tax commissioner, the taxpayer shall provide any information that, in the tax commissioner's opinion, is necessary to establish the

amount deducted under division (A)(16) of this section.

(17)(a)(i) Subject to divisions (A)(17)(a)(iii), (iv), and (v) of this section, add five-sixths of the amount of depreciation expense allowed by subsection (k) of section 168 of the Internal Revenue Code, including the taxpayer's proportionate or distributive share of the amount of depreciation expense allowed by that subsection to a pass-through entity in which the taxpayer has a direct or indirect ownership interest.

(ii) Subject to divisions (A)(17)(a)(iii), (iv), and (v) of this section, add five-sixths of the amount of qualifying section 179 depreciation expense, including the taxpayer's proportionate or distributive share of the amount of qualifying section 179 depreciation expense allowed to any pass-through entity in which the taxpayer has a direct or indirect ownership interest.

(iii) Subject to division (A)(17)(a)(v) of this section, for taxable years beginning in 2012 or thereafter, if the increase in income taxes withheld by the taxpayer is equal to or greater than ten per cent of income taxes withheld by the taxpayer during the taxpayer's immediately preceding taxable year, "two-thirds" shall be substituted for "five-sixths" for the purpose of divisions (A)(17)(a)(i) and (ii) of this section.

(iv) Subject to division (A)(17)(a)(v) of this section, for taxable years beginning in 2012 or thereafter, a taxpayer is not required to add an amount under division (A)(17) of this section if the increase in income taxes withheld by the taxpayer and by any pass-through entity in which the taxpayer has a direct or indirect ownership interest is equal to or greater than the sum of (I) the amount of qualifying section 179 depreciation expense and (II) the amount of depreciation expense allowed to the taxpayer by subsection (k) of section 168 of the Internal Revenue Code, and including the taxpayer's proportionate or distributive shares of such amounts allowed to any such pass-through entities.

(v) If a taxpayer directly or indirectly incurs a net operating loss for the taxable year for federal income tax purposes, to the extent such loss resulted from depreciation expense allowed by subsection (k) of section 168 of the Internal Revenue Code and by qualifying section 179 depreciation expense, "the entire" shall be substituted for "five-sixths of the" for the purpose of divisions (A)(17)(a)(i) and (ii) of this section.

The tax commissioner, under procedures established by the commissioner, may waive the add-backs related to a pass-through entity if the taxpayer owns, directly or indirectly, less than five per cent of the pass-through entity.

(b) Nothing in division (A)(17) of this section shall be construed to adjust or modify the adjusted basis of any asset.

(c) To the extent the add-back required under division (A)(17)(a) of this section is attributable to property generating nonbusiness income or loss allocated under section 5747.20 of the Revised Code, the add-back shall be sitused to the same location as the nonbusiness income or loss generated by the property for the purpose of determining the credit under division (A) of section 5747.05 of the Revised Code. Otherwise, the add-back shall be apportioned, subject to one or more of the four alternative methods of apportionment enumerated in section 5747.21 of the Revised Code.

(d) For the purposes of division (A)(17)(a)(v) of this section, net operating loss carryback and carryforward shall not include the allowance of any net operating loss deduction carryback or carryforward to the taxable year to the extent such loss resulted from depreciation allowed by section 168(k) of the Internal Revenue Code and by the qualifying section 179 depreciation expense amount.

(e) For the purposes of divisions (A)(17) and (18) of this section:

(i) "Income taxes withheld" means the total amount withheld and remitted under sections 5747.06 and 5747.07 of the Revised Code by an employer during the employer's taxable year.

(ii) "Increase in income taxes withheld" means the amount by which the amount of income taxes withheld by an employer during the employer's current taxable year exceeds the amount of income taxes withheld by that employer during the employer's immediately preceding taxable year.

(iii) "Qualifying section 179 depreciation expense" means the difference between (I) the amount of depreciation expense directly or indirectly allowed to a taxpayer under section 179 of the Internal Revised Code, and (II) the amount of depreciation expense directly or indirectly allowed to the taxpayer under section 179 of the Internal Revenue Code as that section existed on December 31, 2002.

(18)(a) If the taxpayer was required to add an amount under division (A)(17)(a) of this section for a taxable year, deduct one of the following:

(i) One-fifth of the amount so added for each of the five succeeding taxable years if the amount so added was five-sixths of qualifying section 179 depreciation expense or depreciation expense allowed by subsection (k) of section 168 of the Internal Revenue Code;

(ii) One-half of the amount so added for each of the two succeeding taxable years if the amount so added was two-thirds of such depreciation expense;

(iii) One-sixth of the amount so added for each of the six succeeding taxable years if the entire amount of such depreciation expense was so added.

(b) If the amount deducted under division (A)(18)(a) of this section is attributable to an add-back allocated under division (A)(17)(c) of this section, the amount deducted shall be sitused to the same location. Otherwise, the deduction shall be apportioned using the apportionment factors for the taxable year in which the deduction is taken, subject to one or more of the four alternative methods of apportionment enumerated in section 5747.21 of the Revised Code.

(c) No deduction is available under division (A)(18)(a) of this section with regard to any depreciation allowed by section 168(k) of the Internal Revenue Code and by the qualifying section 179 depreciation expense amount to the extent that such depreciation results in or increases a federal net operating loss carryback or carryforward. If no such deduction is available for a taxable year, the taxpayer may carry forward the amount not deducted in such taxable year to the next taxable year and add that amount to any deduction otherwise available under division (A)(18)(a) of this section for that next taxable year. The carryforward of amounts not so deducted shall continue until the entire addition required by division (A)(17)(a) of this section has been deducted.

(19) Deduct, to the extent not otherwise deducted or excluded in computing federal or Ohio adjusted gross income for the taxable year, the amount the taxpayer received during the taxable year as reimbursement for life insurance premiums under section 5919.31 of the Revised Code.

(20) Deduct, to the extent not otherwise deducted or excluded in computing federal or Ohio adjusted gross income for the taxable year, the amount the taxpayer received during the taxable year as a death benefit paid by the adjutant general under section 5919.33 of the Revised Code.

(21) Deduct, to the extent included in federal adjusted gross income and not otherwise allowable as a deduction or exclusion in computing federal or Ohio adjusted gross income for the taxable year, military pay and allowances received by the taxpayer during the taxable year for active duty service in the armed ~~services~~ forces of the United States, as defined in section 5907.01 of the Revised Code, or reserve components thereof or the national guard. The deduction may not be claimed for military pay and allowances received by the taxpayer while the taxpayer is stationed in this state.

(22) Deduct, to the extent not otherwise allowable as a deduction or exclusion in computing federal or Ohio adjusted gross income for the taxable year and not otherwise compensated for by any other source, the amount of qualified organ donation expenses incurred by the taxpayer during the taxable year, not to exceed ten thousand dollars. A taxpayer may deduct qualified organ donation expenses only once for all taxable years beginning with taxable years beginning in 2007.

For the purposes of division (A)(22) of this section:

(a) "Human organ" means all or any portion of a human liver, pancreas, kidney, intestine, or lung, and any portion of human bone marrow.

(b) "Qualified organ donation expenses" means travel expenses, lodging expenses, and wages and salary forgone by a taxpayer in connection with the taxpayer's donation, while living, of one or more of the taxpayer's human organs to another human being.

(23) Deduct, to the extent not otherwise deducted or excluded in computing federal or Ohio adjusted gross income for the taxable year, amounts received by the taxpayer as retired personnel pay for service in the uniformed services or reserve components thereof, or the national guard, or received by the surviving spouse or former spouse of such a taxpayer under the survivor benefit plan on account of such a taxpayer's death. If the taxpayer receives income on account of retirement paid under the federal civil service retirement system or federal employees retirement system, or under any successor retirement program enacted by the congress of the United States that is established and maintained for retired employees of the United States government, and such retirement income is based, in whole or in part, on credit for the taxpayer's uniformed service, the deduction allowed under this division shall include only that portion of such retirement income that is attributable to the taxpayer's uniformed service, to the extent that portion of such retirement income is otherwise included in federal adjusted gross income and is not otherwise deducted under this section. Any amount deducted under division (A)(23) of this section is not included in a taxpayer's adjusted gross income for the purposes of section 5747.055 of the Revised Code. No amount may be deducted under division (A)(23) of this section on the basis

of which a credit was claimed under section 5747.055 of the Revised Code.

(24) Deduct, to the extent not otherwise deducted or excluded in computing federal or Ohio adjusted gross income for the taxable year, the amount the taxpayer received during the taxable year from the military injury relief fund created in section 5902.05 of the Revised Code.

(25) Deduct, to the extent not otherwise deducted or excluded in computing federal or Ohio adjusted gross income for the taxable year, the amount the taxpayer received as a veterans bonus during the taxable year from the Ohio department of veterans services as authorized by Section 2r of Article VIII, Ohio Constitution.

(26) Deduct, to the extent not otherwise deducted or excluded in computing federal or Ohio adjusted gross income for the taxable year, any income derived from a transfer agreement or from the enterprise transferred under that agreement under section 4313.02 of the Revised Code.

(27) Deduct, to the extent not otherwise deducted or excluded in computing federal or Ohio adjusted gross income for the taxable year, Ohio college opportunity or federal Pell grant amounts received by the taxpayer or the taxpayer's spouse or dependent pursuant to section 3333.122 of the Revised Code or 20 U.S.C. 1070a, et seq., and used to pay room or board furnished by the educational institution for which the grant was awarded at the institution's facilities, including meal plans administered by the institution. For the purposes of this division, receipt of a grant includes the distribution of a grant directly to an educational institution and the crediting of the grant to the enrollee's account with the institution.

(28) Deduct from the portion of an individual's federal adjusted gross income that is business income, to the extent not otherwise deducted or excluded in computing federal adjusted gross income for the taxable year, one hundred twenty-five thousand dollars for each spouse if spouses file separate returns under section 5747.08 of the Revised Code or two hundred fifty thousand dollars for all other individuals.

(29) Deduct, as provided under section 5747.78 of the Revised Code, contributions to ABLE savings accounts made in accordance with sections 113.50 to 113.56 of the Revised Code.

(30)(a) Deduct, to the extent not otherwise deducted or excluded in computing federal or Ohio adjusted gross income during the taxable year, all of the following:

(i) Compensation paid to a qualifying employee described in division (A)(14)(a) of section 5703.94 of the Revised Code to the extent such compensation is for disaster work conducted in this state during a disaster response period pursuant to a qualifying solicitation received by the employee's employer;

(ii) Compensation paid to a qualifying employee described in division (A)(14)(b) of section 5703.94 of the Revised Code to the extent such compensation is for disaster work conducted in this state by the employee during the disaster response period on critical infrastructure owned or used by the employee's employer;

(iii) Income received by an out-of-state disaster business for disaster work conducted in this state during a disaster response period, or, if the out-of-state disaster business is a pass-through entity, a taxpayer's distributive share of the pass-through entity's income from the business conducting disaster work in this state during a disaster response period, if, in either case, the disaster work is conducted pursuant to a qualifying solicitation received by the business.

(b) All terms used in division (A)(30) of this section have the same meanings as in section 5703.94 of the Revised Code.

(31) For a taxpayer who is a qualifying Ohio educator, deduct, to the extent not otherwise deducted or excluded in computing federal or Ohio adjusted gross income for the taxable year, the lesser of three hundred dollars or the amount of expenses described in subsections (a)(2)(D)(i) and (ii) of section 62 of the Internal Revenue Code paid or incurred by the taxpayer during the taxpayer's taxable year in excess of the amount the taxpayer is authorized to deduct for that taxable year under subsection (a)(2)(D) of that section.

(32) Deduct, to the extent not otherwise deducted or excluded in computing federal or Ohio adjusted gross income for the taxable year, amounts received by the taxpayer as a disability severance payment, computed under 10 U.S.C. 1212, following discharge or release under honorable conditions from the armed forces of the United States, as defined in section 5907.01 of the Revised Code.

(33) Deduct, to the extent not otherwise deducted or excluded in computing federal adjusted gross income or Ohio adjusted gross income, amounts not subject to tax due to an agreement entered into under division (A)(2) of section 5747.05 of the Revised Code.

(34) Deduct amounts as provided under section 5747.79 of the Revised Code related to the taxpayer's qualifying capital

gains and deductible payroll.

To the extent a qualifying capital gain described under division (A)(34) of this section is business income, the taxpayer shall deduct those gains under this division before deducting any such gains under division (A)(28) of this section.

(35)(a) For taxable years beginning in or after 2026, deduct, to the extent not otherwise deducted or excluded in computing federal or Ohio adjusted gross income for the taxable year:

(i) One hundred per cent of the capital gain received by the taxpayer in the taxable year from a qualifying interest in an Ohio venture capital operating company attributable to the company's investments in Ohio businesses during the period for which the company was an Ohio venture operating company; and

(ii) Fifty per cent of the capital gain received by the taxpayer in the taxable year from a qualifying interest in an Ohio venture capital operating company attributable to the company's investments in all other businesses during the period for which the company was an Ohio venture operating company.

(b) Add amounts previously deducted by the taxpayer under division (A)(35)(a) of this section if the director of development certifies to the tax commissioner that the requirements for the deduction were not met.

(c) All terms used in division (A)(35) of this section have the same meanings as in section 122.851 of the Revised Code.

(d) To the extent a capital gain described in division (A)(35)(a) of this section is business income, the taxpayer shall apply that division before applying division (A)(28) of this section.

(36) Add, to the extent not otherwise included in computing federal or Ohio adjusted gross income for any taxable year, the taxpayer's proportionate share of the amount of the tax levied under section 5747.38 of the Revised Code and paid by an electing pass-through entity for the taxable year.

Notwithstanding any provision of the Revised Code to the contrary, the portion of the addition required by division (A)(36) of this section related to the apportioned business income of the pass-through entity shall be considered business income under division (B) of this section. Such addition is eligible for the deduction in division (A)(28) of this section, subject to the applicable dollar limitations, and the tax rate prescribed by division (A)(4)(a) of section 5747.02 of the Revised Code. The taxpayer shall provide, upon request of the tax commissioner, any documentation necessary to verify the portion of the addition that is business income under this division.

(37) Deduct, to the extent not otherwise deducted or excluded in computing federal or Ohio adjusted gross income for the taxable year, amounts delivered to a qualifying institution pursuant to section 3333.128 of the Revised Code for the benefit of the taxpayer or the taxpayer's spouse or dependent.

(38) Deduct, to the extent not otherwise deducted or excluded in computing federal or Ohio adjusted gross income for the taxable year, amounts received under the Ohio adoption grant program pursuant to section 5180.451 of the Revised Code.

(39) Deduct, to the extent included in federal adjusted gross income, income attributable to amounts provided to a

taxpayer for any of the purposes for which an exclusion would have been authorized under section 139 of the Internal Revenue Code if the train derailment near the city of East Palestine on February 3, 2023, had been a qualified disaster pursuant to that section, or to compensate for lost business resulting from that derailment, if such amounts are provided by any of the following:

(a) A federal, state, or local government agency;

(b) A railroad company, as that term is defined in section 5727.01 of the Revised Code;

(c) Any subsidiary, insurer, or agent of a railroad company or any related person.

Notwithstanding any provision to the contrary, the derailment is not required to meet the definition of a "qualified disaster" pursuant to section 139 of the Internal Revenue Code to qualify for the deduction under this section.

(40) Deduct, to the extent included in federal adjusted gross income, income attributable to loan repayments on behalf of the taxpayer under the rural practice incentive program under section 3333.135 of the Revised Code.

(41) Add any income taxes deducted in computing federal or Ohio adjusted gross income to the extent the income taxes were derived from income subject to a tax levied in another state or the District of Columbia when such tax was enacted for purposes of complying with internal revenue service notice 2020-75.

Notwithstanding any provision of the Revised Code to the contrary, the portion of the addition required by division (A)(41) of this section related to the apportioned business income of the pass-through entity shall be considered business income under division (B) of this section. Such addition is eligible for the deduction in division (A)(28) of this section, subject to the applicable dollar limitations, and the tax rate prescribed by division (A)(4)(a) of section 5747.02 of the Revised Code. The taxpayer shall provide, upon request of the tax commissioner, any documentation necessary to verify the portion of the addition that is business income under this division.

(42) Deduct amounts contributed to a homeownership savings account and calculated pursuant to divisions (B) and (C) of section 5747.85 of the Revised Code.

(43) If the taxpayer is the account owner of a homeownership savings account, upon withdrawal or transfer of funds from the account, or closure of the account containing funds that are not used for eligible expenses, add the amount of such funds not used for an eligible expense. The addition required under this division shall not exceed the sum of the amounts deducted by the taxpayer for such account under division (A)(42) of this section in any taxable year and the amount of any funds deposited in the account by a contributor other than the account owner. As used in division (A)(43) of this section, "homeownership savings account," "contributor," "account owner," and "eligible expenses" have the same meanings as in section 5747.85 of the Revised Code.

(44) Deduct, to the extent not otherwise deducted or excluded in computing federal or Ohio adjusted gross income during the taxable year, up to seven hundred fifty dollars of contributions the taxpayer makes to a pregnancy resource center that meets the criteria in division (B) of section ~~5101.804~~ 5180.71 of the Revised Code.

(B) "Business income" means income, including gain or loss, arising from transactions, activities, and sources in the regular course of a trade or business and includes income, gain, or loss from real property, tangible property, and intangible property if the acquisition, rental, management, and disposition of the property constitute integral parts of the regular course of a trade or business operation. "Business income" includes income, including gain or loss, from a partial or complete liquidation of a business, including, but not limited to, gain or loss from the sale or other disposition of goodwill or the sale of an equity or ownership interest in a business.

As used in this division, the "sale of an equity or ownership interest in a business" means sales to which either or both of the following apply:

(1) The sale is treated for federal income tax purposes as the sale of assets.

(2) The seller materially participated, as described in 26 C.F.R. 1.469-5T, in the activities of the business during the taxable year in which the sale occurs or during any of the five preceding taxable years.

(C) "Nonbusiness income" means all income other than business income and may include, but is not limited to, compensation, rents and royalties from real or tangible personal property, capital gains, interest, dividends and distributions, patent or copyright royalties, or lottery winnings, prizes, and awards.

(D) "Compensation" means any form of remuneration paid to an employee for personal services.

(E) "Fiduciary" means a guardian, trustee, executor, administrator, receiver, conservator, or any other person acting in any fiduciary capacity for any individual, trust, or estate.

(F) "Fiscal year" means an accounting period of twelve months ending on the last day of any month other than December.

(G) "Individual" means any natural person.

(H) "Internal Revenue Code" means the "Internal Revenue Code of 1986," 100 Stat. 2085, 26 U.S.C.A. 1, as amended.

(I) "Resident" means any of the following:

(1) An individual who is domiciled in this state, subject to section 5747.24 of the Revised Code;

(2) The estate of a decedent who at the time of death was domiciled in this state. The domicile tests of section 5747.24 of the Revised Code are not controlling for purposes of division (I)(2) of this section.

(3) A trust that, in whole or part, resides in this state. If only part of a trust resides in this state, the trust is a resident only with respect to that part.

For the purposes of division (I)(3) of this section:

(a) A trust resides in this state for the trust's current taxable year to the extent, as described in division (I)(3)(d) of this section, that the trust consists directly or indirectly, in whole or in part, of assets, net of any related liabilities, that were transferred, or caused to be transferred, directly or indirectly, to the trust by any of the following:

(i) A person, a court, or a governmental entity or instrumentality on account of the death of a decedent, but only if the trust is described in division (I)(3)(e)(i) or (ii) of this section;

(ii) A person who was domiciled in this state for the purposes of this chapter when the person directly or indirectly transferred assets to an irrevocable trust, but only if at least one of the trust's qualifying beneficiaries is domiciled in this state for the purposes of this chapter during all or some portion of the trust's current taxable year;

(iii) A person who was domiciled in this state for the purposes of this chapter when the trust document or instrument or part of the trust document or instrument became irrevocable, but only if at least one of the trust's qualifying beneficiaries is a resident domiciled in this state for the purposes of this chapter during all or some portion of the trust's current taxable year. If a trust document or instrument became irrevocable upon the death of a person who at the time of death was domiciled in this state for purposes of this chapter, that person is a person described in division (I)(3)(a)(iii) of this section.

(b) A trust is irrevocable to the extent that the transferor is not considered to be the owner of the net assets of the trust under sections 671 to 678 of the Internal Revenue Code.

(c) With respect to a trust other than a charitable lead trust, "qualifying beneficiary" has the same meaning as "potential current beneficiary" as defined in section 1361(e)(2) of the Internal Revenue Code, and with respect to a charitable lead trust "qualifying beneficiary" is any current, future, or contingent beneficiary, but with respect to any trust "qualifying beneficiary" excludes a person or a governmental entity or instrumentality to any of which a contribution would qualify for the charitable deduction under section 170 of the Internal Revenue Code.

(d) For the purposes of division (I)(3)(a) of this section, the extent to which a trust consists directly or indirectly, in whole or in part, of assets, net of any related liabilities, that were transferred directly or indirectly, in whole or part, to the trust by any of the sources enumerated in that division shall be ascertained by multiplying the fair market value of the trust's assets, net of related liabilities, by the qualifying ratio, which shall be computed as follows:

(i) The first time the trust receives assets, the numerator of the qualifying ratio is the fair market value of those assets at that time, net of any related liabilities, from sources enumerated in division (I)(3)(a) of this section. The denominator of the qualifying ratio is the fair market value of all the trust's assets at that time, net of any related liabilities.

(ii) Each subsequent time the trust receives assets, a revised qualifying ratio shall be computed. The numerator of the revised qualifying ratio is the sum of (1) the fair market value of the trust's assets immediately prior to the subsequent transfer, net of any related liabilities, multiplied by the qualifying ratio last computed without regard to the subsequent transfer, and (2) the fair market value of the subsequently transferred assets at the time transferred, net of any related liabilities, from sources enumerated in division (I)(3)(a) of this section. The denominator of the revised qualifying ratio is the fair market value of all the trust's assets immediately after the subsequent transfer, net of any related liabilities.

(iii) Whether a transfer to the trust is by or from any of the sources enumerated in division (I)(3)(a) of this section shall be ascertained without regard to the domicile of the trust's beneficiaries.

(e) For the purposes of division (I)(3)(a)(i) of this section:

(i) A trust is described in division (I)(3)(e)(i) of this section if the trust is a testamentary trust and the testator of that testamentary trust was domiciled in this state at the time of the testator's death for purposes of the taxes levied under Chapter 5731. of the Revised Code.

(ii) A trust is described in division (I)(3)(e)(ii) of this section if the transfer is a qualifying transfer described in any of divisions (I)(3)(f)(i) to (vi) of this section, the trust is an irrevocable inter vivos trust, and at least one of the trust's qualifying beneficiaries is domiciled in this state for purposes of this chapter during all or some portion of the trust's current taxable year.

(f) For the purposes of division (I)(3)(e)(ii) of this section, a "qualifying transfer" is a transfer of assets, net of any related liabilities, directly or indirectly to a trust, if the transfer is described in any of the following:

(i) The transfer is made to a trust, created by the decedent before the decedent's death and while the decedent was domiciled in this state for the purposes of this chapter, and, prior to the death of the decedent, the trust became irrevocable while the decedent was domiciled in this state for the purposes of this chapter.

(ii) The transfer is made to a trust to which the decedent, prior to the decedent's death, had directly or indirectly transferred assets, net of any related liabilities, while the decedent was domiciled in this state for the purposes of this chapter, and prior to the death of the decedent the trust became irrevocable while the decedent was domiciled in this state for the purposes of this chapter.

(iii) The transfer is made on account of a contractual relationship existing directly or indirectly between the transferor and either the decedent or the estate of the decedent at any time prior to the date of the decedent's death, and the decedent was domiciled in this state at the time of death for purposes of the taxes levied under Chapter 5731. of the Revised Code.

(iv) The transfer is made to a trust on account of a contractual relationship existing directly or indirectly between the transferor and another person who at the time of the decedent's death was domiciled in this state for purposes of this chapter.

(v) The transfer is made to a trust on account of the will of a testator who was domiciled in this state at the time of the testator's death for purposes of the taxes levied under Chapter 5731. of the Revised Code.

(vi) The transfer is made to a trust created by or caused to be created by a court, and the trust was directly or indirectly created in connection with or as a result of the death of an individual who, for purposes of the taxes levied under Chapter 5731. of the Revised Code, was domiciled in this state at the time of the individual's death.

(g) The tax commissioner may adopt rules to ascertain the part of a trust residing in this state.

(J) "Nonresident" means an individual or estate that is not a resident. An individual who is a resident for only part of a taxable year is a nonresident for the remainder of that taxable year.

(K) "Pass-through entity" has the same meaning as in section 5733.04 of the Revised Code.

(L) "Return" means the notifications and reports required to be filed pursuant to this chapter for the purpose of reporting the tax due and includes declarations of estimated tax when so required.

(M) "Taxable year" means the calendar year or the taxpayer's fiscal year ending during the calendar year, or fractional part thereof, upon which the adjusted gross income is calculated pursuant to this chapter.

(N) "Taxpayer" means any person subject to the tax imposed by section 5747.02 of the Revised Code or any pass-through entity that makes the election under division (D) of section 5747.08 of the Revised Code.

(O) "Dependents" means one of the following:

(1) For taxable years beginning on or after January 1, 2018, and before January 1, 2026, dependents as defined in the Internal Revenue Code;

(2) For all other taxable years, dependents as defined in the Internal Revenue Code and as claimed in the taxpayer's federal income tax return for the taxable year or which the taxpayer would have been permitted to claim had the taxpayer filed a federal income tax return.

(P) "Principal county of employment" means, in the case of a nonresident, the county within the state in which a taxpayer performs services for an employer or, if those services are performed in more than one county, the county in which the major portion of the services are performed.

(Q) As used in sections 5747.50 to 5747.55 of the Revised Code:

(1) "Subdivision" means any county, municipal corporation, park district, or township.

(2) "Essential local government purposes" includes all functions that any subdivision is required by general law to exercise, including like functions that are exercised under a charter adopted pursuant to the Ohio Constitution.

(R) "Overpayment" means any amount already paid that exceeds the figure determined to be the correct amount of the tax.

(S) "Taxable income" or "Ohio taxable income" applies only to estates and trusts, and means federal taxable income, as defined and used in the Internal Revenue Code, adjusted as follows:

(1) Add interest or dividends, net of ordinary, necessary, and reasonable expenses not deducted in computing federal taxable income, on obligations or securities of any state or of any political subdivision or authority of any state, other than this state and its subdivisions and authorities, but only to the extent that such net amount is not otherwise includible in Ohio taxable income and is described in either division (S)(1)(a) or (b) of this section:

(a) The net amount is not attributable to the S portion of an electing small business trust and has not been distributed to beneficiaries for the taxable year;

(b) The net amount is attributable to the S portion of an electing small business trust for the taxable year.

(2) Add interest or dividends, net of ordinary, necessary, and reasonable expenses not deducted in computing federal taxable income, on obligations of any authority, commission, instrumentality, territory, or possession of the United States to the extent that the interest or dividends are exempt from federal income taxes but not from state income taxes, but only to the extent that such net amount is not otherwise includible in Ohio taxable income and is described in either division (S)(1)(a) or (b) of this section;

(3) Add the amount of personal exemption allowed to the estate pursuant to section 642(b) of the Internal Revenue Code;

(4) Deduct interest or dividends, net of related expenses deducted in computing federal taxable income, on obligations of the United States and its territories and possessions or of any authority, commission, or instrumentality of the United States to the extent that the interest or dividends are exempt from state taxes under the laws of the United States, but only to the extent that such amount is included in federal taxable income and is described in either division (S)(1)(a) or (b) of this section;

(5) Deduct the amount of wages and salaries, if any, not otherwise allowable as a deduction but that would have been allowable as a deduction in computing federal taxable income for the taxable year, had the work opportunity tax credit allowed under sections 38, 51, and 52 of the Internal Revenue Code not been in effect, but only to the extent such amount relates

either to income included in federal taxable income for the taxable year or to income of the S portion of an electing small business trust for the taxable year;

(6) Deduct any interest or interest equivalent, net of related expenses deducted in computing federal taxable income, on public obligations and purchase obligations, but only to the extent that such net amount relates either to income included in federal taxable income for the taxable year or to income of the S portion of an electing small business trust for the taxable year;

(7) Add any loss or deduct any gain resulting from sale, exchange, or other disposition of public obligations to the extent that such loss has been deducted or such gain has been included in computing either federal taxable income or income of the S portion of an electing small business trust for the taxable year;

(8) Except in the case of the final return of an estate, add any amount deducted by the taxpayer on both its Ohio estate tax return pursuant to section 5731.14 of the Revised Code, and on its federal income tax return in determining federal taxable income;

(9)(a) Deduct any amount included in federal taxable income solely because the amount represents a reimbursement or refund of expenses that in a previous year the decedent had deducted as an itemized deduction pursuant to section 63 of the Internal Revenue Code and applicable treasury regulations. The deduction otherwise allowed under division (S)(9)(a) of this section shall be reduced to the extent the reimbursement is attributable to an amount the taxpayer or decedent deducted under this section in any taxable year.

(b) Add any amount not otherwise included in Ohio taxable income for any taxable year to the extent that the amount is attributable to the recovery during the taxable year of any amount deducted or excluded in computing federal or Ohio taxable income in any taxable year, but only to the extent such amount has not been distributed to beneficiaries for the taxable year.

(10) Deduct any portion of the deduction described in section 1341(a)(2) of the Internal Revenue Code, for repaying previously reported income received under a claim of right, that meets both of the following requirements:

(a) It is allowable for repayment of an item that was included in the taxpayer's taxable income or the decedent's adjusted gross income for a prior taxable year and did not qualify for a credit under division (A) or (B) of section 5747.05 of the Revised Code for that year.

(b) It does not otherwise reduce the taxpayer's taxable income or the decedent's adjusted gross income for the current or any other taxable year.

(11) Add any amount claimed as a credit under section 5747.059 of the Revised Code to the extent that the amount satisfies either of the following:

(a) The amount was deducted or excluded from the computation of the taxpayer's federal taxable income as required to be reported for the taxpayer's taxable year under the Internal Revenue Code;

(b) The amount resulted in a reduction in the taxpayer's federal taxable income as required to be reported for any of the taxpayer's taxable years under the Internal Revenue Code.

(12) Deduct any amount, net of related expenses deducted

in computing federal taxable income, that a trust is required to report as farm income on its federal income tax return, but only if the assets of the trust include at least ten acres of land satisfying the definition of "land devoted exclusively to agricultural use" under section 5713.30 of the Revised Code, regardless of whether the land is valued for tax purposes as such land under sections 5713.30 to 5713.38 of the Revised Code. If the trust is a pass-through entity investor, section 5747.231 of the Revised Code applies in ascertaining if the trust is eligible to claim the deduction provided by division (S)(12) of this section in connection with the pass-through entity's farm income.

Except for farm income attributable to the S portion of an electing small business trust, the deduction provided by division (S)(12) of this section is allowed only to the extent that the trust has not distributed such farm income.

(13) Add the net amount of income described in section 641(c) of the Internal Revenue Code to the extent that amount is not included in federal taxable income.

(14) Add or deduct the amount the taxpayer would be required to add or deduct under division (A)(17) or (18) of this section if the taxpayer's Ohio taxable income was computed in the same manner as an individual's Ohio adjusted gross income is computed under this section.

(15) Add, to the extent not otherwise included in computing taxable income or Ohio taxable income for any taxable year, the taxpayer's proportionate share of the amount of the tax levied under section 5747.38 of the Revised Code and paid by an electing pass-through entity for the taxable year.

(16) Add any income taxes deducted in computing federal taxable income or Ohio taxable income to the extent the income taxes were derived from income subject to a tax levied in another state or the District of Columbia when such tax was enacted for purposes of complying with internal revenue service notice 2020-75.

(T) "School district income" and "school district income tax" have the same meanings as in section 5748.01 of the Revised Code.

(U) As used in divisions (A)(7), (A)(8), (S)(6), and (S)(7) of this section, "public obligations," "purchase obligations," and "interest or interest equivalent" have the same meanings as in section 5709.76 of the Revised Code.

(V) "Limited liability company" means any limited liability company formed under former Chapter 1705. of the Revised Code as that chapter existed prior to February 11, 2022, Chapter 1706. of the Revised Code, or the laws of any other state.

(W) "Pass-through entity investor" means any person who, during any portion of a taxable year of a pass-through entity, is a partner, member, shareholder, or equity investor in that pass-through entity.

(X) "Banking day" has the same meaning as in section 1304.01 of the Revised Code.

(Y) "Month" means a calendar month.

(Z) "Quarter" means the first three months, the second three months, the third three months, or the last three months of the taxpayer's taxable year.

(AA)(1) "Modified business income" means the business income included in a trust's Ohio taxable income after such taxable income is first reduced by the qualifying trust amount, if any.

(2) "Qualifying trust amount" of a trust means capital gains and losses from the sale, exchange, or other disposition of equity or ownership interests in, or debt obligations of, a qualifying investee to the extent included in the trust's Ohio taxable income, but only if the following requirements are satisfied:

(a) The book value of the qualifying investee's physical assets in this state and everywhere, as of the last day of the qualifying investee's fiscal or calendar year ending immediately prior to the date on which the trust recognizes the gain or loss, is available to the trust.

(b) The requirements of section 5747.011 of the Revised Code are satisfied for the trust's taxable year in which the trust recognizes the gain or loss.

Any gain or loss that is not a qualifying trust amount is modified business income, qualifying investment income, or modified nonbusiness income, as the case may be.

(3) "Modified nonbusiness income" means a trust's Ohio taxable income other than modified business income, other than the qualifying trust amount, and other than qualifying investment income, as defined in section 5747.012 of the Revised Code, to the extent such qualifying investment income is not otherwise part of modified business income.

(4) "Modified Ohio taxable income" applies only to trusts, and means the sum of the amounts described in divisions (AA)(4)

(a) to (c) of this section:

(a) The fraction, calculated under section 5747.013, and applying section 5747.231 of the Revised Code, multiplied by the sum of the following amounts:

(i) The trust's modified business income;

(ii) The trust's qualifying investment income, as defined in section 5747.012 of the Revised Code, but only to the extent the qualifying investment income does not otherwise constitute modified business income and does not otherwise constitute a qualifying trust amount.

(b) The qualifying trust amount multiplied by a fraction, the numerator of which is the sum of the book value of the qualifying investee's physical assets in this state on the last day of the qualifying investee's fiscal or calendar year ending immediately prior to the day on which the trust recognizes the qualifying trust amount, and the denominator of which is the sum of the book value of the qualifying investee's total physical assets everywhere on the last day of the qualifying investee's fiscal or calendar year ending immediately prior to the day on which the trust recognizes the qualifying trust amount. If, for a taxable year, the trust recognizes a qualifying trust amount with respect to more than one qualifying investee, the amount described in division (AA)(4)(b) of this section shall equal the sum of the products so computed for each such qualifying investee.

(c)(i) With respect to a trust or portion of a trust that is a resident as ascertained in accordance with division (I)(3)(d) of this section, its modified nonbusiness income.

(ii) With respect to a trust or portion of a trust that is not a resident as ascertained in accordance with division (I)(3)(d) of this section, the amount of its modified nonbusiness income satisfying the descriptions in divisions (B)(2) to (5) of section 5747.20 of the Revised Code, except as otherwise provided in division (AA)(4)(c)(ii) of this section. With respect to a trust or portion of a trust that is not a resident as ascertained in accordance with division (I)(3)(d) of this section, the trust's portion of modified nonbusiness income recognized from the sale, exchange, or other disposition of a debt interest in or equity interest in a section 5747.212 entity, as defined in section 5747.212 of the Revised Code, without regard to division (A) of that section, shall not be allocated to this state in accordance with section 5747.20 of the Revised Code but shall be apportioned to this state in accordance with division (B) of section 5747.212 of the Revised Code without regard to division (A) of that section.

If the allocation and apportionment of a trust's income under divisions (AA)(4)(a) and (c) of this section do not fairly represent the modified Ohio taxable income of the trust in this state, the alternative methods described in division (C) of section 5747.21 of the Revised Code may be applied in the manner and to the same extent provided in that section.

(5)(a) Except as set forth in division (AA)(5)(b) of this section, "qualifying investee" means a person in which a trust has an equity or ownership interest, or a person or unit of government the debt obligations of either of which are owned by a trust. For the purposes of division (AA)(2)(a) of this section and for the purpose of computing the fraction described in division (AA)(4)(b) of this section, all of the following apply:

(i) If the qualifying investee is a member of a qualifying controlled group on the last day of the qualifying investee's fiscal or calendar year ending immediately prior to the date on which the trust recognizes the gain or loss, then "qualifying investee" includes all persons in the qualifying controlled group on such last day.

(ii) If the qualifying investee, or if the qualifying investee and any members of the qualifying controlled group of which the qualifying investee is a member on the last day of the qualifying investee's fiscal or calendar year ending immediately prior to the date on which the trust recognizes the gain or loss, separately or cumulatively own, directly or indirectly, on the last day of the qualifying investee's fiscal or calendar year ending immediately prior to the date on which the trust recognizes the qualifying trust amount, more than fifty per cent of the equity of a pass-through entity, then the qualifying investee and the other members are deemed to own the proportionate share of the pass-through entity's physical assets which the pass-through entity directly or indirectly owns on the last day of the pass-through entity's calendar or fiscal year ending within or with the last day of the qualifying investee's fiscal or calendar year ending immediately prior to the date on which the trust recognizes the qualifying trust amount.

(iii) For the purposes of division (AA)(5)(a)(iii) of this section, "upper level pass-through entity" means a pass-through entity directly or indirectly owning any equity of another pass-through entity, and "lower level pass-through entity" means that other pass-through entity.

An upper level pass-through entity, whether or not it is also a qualifying investee, is deemed to own, on the last day of the upper level pass-through entity's calendar or fiscal year, the proportionate share of the lower level pass-through entity's physical assets that the lower level pass-through entity directly or indirectly owns on the last day of the lower level pass-through entity's calendar or fiscal year ending within or with the last day of the upper level pass-through entity's fiscal or calendar year. If the upper level pass-through entity directly and indirectly owns less than fifty per cent of the equity of the lower level pass-through entity on each day of the upper level pass-through entity's calendar or fiscal year in which or with which ends the calendar or fiscal year of the lower level pass-through entity and if, based upon clear and convincing evidence, complete information about the location and cost of the physical assets of the lower pass-through entity is not available to the upper level pass-through entity, then solely for purposes of ascertaining if a gain or loss constitutes a qualifying trust amount, the upper level pass-through entity shall be deemed as owning no equity of the lower level pass-through entity for each day during the upper level pass-through entity's calendar or fiscal year in which or with which ends the lower level pass-through entity's calendar or fiscal year. Nothing in division (AA)(5)(a)(iii) of this section shall be construed to provide for any deduction or exclusion in computing any trust's Ohio taxable income.

(b) With respect to a trust that is not a resident for the taxable year and with respect to a part of a trust that is not a resident for the taxable year, "qualifying investee" for that taxable year does not include a C corporation if both of the following apply:

(i) During the taxable year the trust or part of the trust recognizes a gain or loss from the sale, exchange, or other disposition of equity or ownership interests in, or debt obligations of, the C corporation.

(ii) Such gain or loss constitutes nonbusiness income.

(6) "Available" means information is such that a person is able to learn of the information by the due date plus extensions, if any, for filing the return for the taxable year in which the trust recognizes the gain or loss.

(BB) "Qualifying controlled group" has the same meaning as in section 5733.04 of the Revised Code.

(CC) "Related member" has the same meaning as in section 5733.042 of the Revised Code.

(DD)(1) For the purposes of division (DD) of this section:

(a) "Qualifying person" means any person other than a qualifying corporation.

(b) "Qualifying corporation" means any person classified for federal income tax purposes as an association taxable as a corporation, except either of the following:

(i) A corporation that has made an election under subchapter S, chapter one, subtitle A, of the Internal Revenue Code for its taxable year ending within, or on the last day of, the investor's taxable year;

(ii) A subsidiary that is wholly owned by any corporation that has made an election under subchapter S, chapter one, subtitle A of the Internal Revenue Code for its taxable year ending within, or on the last day of, the investor's taxable year.

(2) For the purposes of this chapter, unless expressly stated otherwise, no qualifying person indirectly owns any asset

directly or indirectly owned by any qualifying corporation.

(EE) For purposes of this chapter and Chapter 5751. of the Revised Code:

(1) "Trust" does not include a qualified pre-income tax trust.

(2) A "qualified pre-income tax trust" is any pre-income tax trust that makes a qualifying pre-income tax trust election as described in division (EE)(3) of this section.

(3) A "qualifying pre-income tax trust election" is an election by a pre-income tax trust to subject to the tax imposed by section 5751.02 of the Revised Code the pre-income tax trust and all pass-through entities of which the trust owns or controls, directly, indirectly, or constructively through related interests, five per cent or more of the ownership or equity interests. The trustee shall notify the tax commissioner in writing of the election on or before April 15, 2006. The election, if timely made, shall be effective on and after January 1, 2006, and shall apply for all tax periods and tax years until revoked by the trustee of the trust.

(4) A "pre-income tax trust" is a trust that satisfies all of the following requirements:

(a) The document or instrument creating the trust was executed by the grantor before January 1, 1972;

(b) The trust became irrevocable upon the creation of the trust; and

(c) The grantor was domiciled in this state at the time the trust was created.

(FF) "Uniformed services" means all of the following:

(1) "Armed forces of the United States" as defined in section 5907.01 of the Revised Code;

(2) The commissioned corps of the national oceanic and atmospheric administration;

(3) The commissioned corps of the public health service.

(GG) "Taxable business income" means the amount by which an individual's business income that is included in federal adjusted gross income exceeds the amount of business income the individual is authorized to deduct under division (A)(28) of this section for the taxable year.

(HH) "Employer" does not include a franchisor with respect to the franchisor's relationship with a franchisee or an employee of a franchisee, unless the franchisor agrees to assume that role in writing or a court of competent jurisdiction determines that the franchisor exercises a type or degree of control over the franchisee or the franchisee's employees that is not customarily exercised by a franchisor for the purpose of protecting the franchisor's trademark, brand, or both. For purposes of this division, "franchisor" and "franchisee" have the same meanings as in 16 C.F.R. 436.1.

(II) "Modified adjusted gross income" means Ohio adjusted gross income plus any amount deducted under divisions (A)(28) and (34) of this section for the taxable year.

(JJ) "Qualifying Ohio educator" means an individual who, for a taxable year, qualifies as an eligible educator, as that term is defined in section 62 of the Internal Revenue Code, and who holds a certificate, license, or permit described in Chapter 3319. or section 3301.071 of the Revised Code.

(KK) "Professional employer organization," "professional employer organization agreement," and "professional employer organization reporting entity" have the same meanings as in section 4125.01 of the Revised Code.

(LL) "Alternate employer organization" and "alternate employer organization agreement" have the same meanings as in section 4133.01 of the Revised Code.

(MM) "Casino gaming" has the same meaning as in section 3772.01 of the Revised Code, "lottery sports gaming" has the same meaning as in section 3770.23 of the Revised Code, "sports gaming" has the same meaning as in section 3775.01 of the Revised Code, and "video lottery terminal" has the same meaning as in section 3770.21 of the Revised Code.

Section 2. That existing sections 122.09, 122.636, 123.282, 123.283, 126.67, 319.304, 1901.26, 1907.24, 2303.201, 2501.16, 4507.21, 4513.60, 4513.61, 4513.66, 5101.98, 5119.89, and 5747.01 of the Revised Code are hereby repealed.

Section 3. That Sections 209.30, 221.10, 221.30, 221.40, 229.40, 237.10, 265.10, 265.110, 265.215, 291.20, 307.10, 307.70, 317.10, 317.20, 381.410, 423.10, 423.220, and 755.20 of H.B. 96 of the 136th General Assembly be amended to read as follows:

Sec. 209.30. MYCARE OHIO

The authority of the Office of the State Long-Term Care Ombudsman as described in sections 173.14 to 173.28 of the Revised Code extends to MyCare Ohio during the period of the federal financial alignment demonstration program.

SENIOR COMMUNITY SERVICES

Of the foregoing appropriation item 490411, Senior

Community Services, $150,000 in each fiscal year shall be used to support the Iconnect Program, administered by the Neighborhood Centers Association in Richland, Medina, Lorain, and Cuyahoga Counties.

The remainder of appropriation item 490411, Senior Community Services, may be used for programs, services, and activities designated by the Department of Aging, including, but not limited to, home-delivered meals, congregate dining, transportation, personal care, respite, adult day services, home maintenance and chores, minor home modification, case management, evidence-based disease prevention and health promotion, and information assistance. Funds may also be used to provide grants to community organizations to support and expand older adult programming. Services priority shall be given to low-income, high-need persons, and/or persons with a cognitive impairment who are sixty years of age or over.

ALZHEIMER'S AND OTHER DEMENTIA RESPITE

Of the foregoing appropriation item 490414, Alzheimer's and Other Dementia Respite, $2,150,000 in each fiscal year shall be distributed to the area agencies on aging.

COMMUNITY PROJECTS

Of the foregoing appropriation item 490510, Community Projects, $285,000 in fiscal year 2026 shall be distributed to Jewish Family Services to support Ohio's Holocaust survivors.

Of the foregoing appropriation item 490510, Community Projects, $200,000 in fiscal year 2026 shall be distributed to the Benjamin Rose Institute on Aging. These funds shall be used to provide services to disadvantaged seniors that address food insecurity, mental health, and financial literacy.

BOARD OF EXECUTIVES OF LONG-TERM SERVICES AND SUPPORTS

The foregoing appropriation item 490627, Board of Executives of Long-Term Services and Supports, may be used by the Board of Executives of Long-Term Services and Supports to administer and enforce Chapter 4751. of the Revised Code and rules adopted under it.

Sec. 221.10.

	1	2	3	4	5
A			AGO ATTORNEY GENERAL		
B	General Revenue Fund				
C	GRF	055321	Operating Expenses	~~$97,290,225~~ $96,135,225	~~$97,290,225~~ $96,135,225
D	GRF	055405	Law-Related Education	$68,000	$68,000
E	GRF	055406	BCIRS Lease Rental Payments	$2,450,000	$2,450,000
F	GRF	055411	County Sheriffs' Pay Supplement	$1,111,257	$1,130,685
G	GRF	055415	County Prosecutors' Pay Supplement	$1,476,937	$1,502,753
H	GRF	055431	Drug Abuse Response Team Grants	$0	$1,500,000
I	GRF	055432	Drug Testing Equipment	$964,000	$964,000

J	GRF	055434	Internet Crimes Against Children Task Force	$500,000	$500,000
K	GRF	055441	Victims of Crime	$6,700,000	$5,700,000
L	GRF	055446	Cyber Crime Division	$1,000,000	$1,000,000
M	GRF	055501	Rape Crisis Centers	$15,300,000	$15,300,000
N	GRF	055502	School Safety Training Grants	$10,000,000	$10,000,000
O	GRF	055504	Domestic Violence Programs	$10,000,000	$10,000,000
P	GRF	055505	Pike County Capital Case	$600,000	$0
Q	GRF	055509	Law Enforcement Training	$30,000,000	$35,000,000
R	General Revenue Fund Total			~~$177,460,419~~	~~$182,405,663~~
				$176,305,419	$181,250,663
S	Dedicated Purpose Fund Group				
T	1060	055612	Attorney General Operating	$63,216,225	$64,034,683
U	4020	055616	Victims of Crime	$11,500,000	$12,000,000
V	4170	055621	Domestic Violence Shelter	$25,000	$25,000
W	4180	055615	Charitable Foundations	$11,500,000	$11,000,000

X	4190	055623	Claims Section	$77,520,063	$86,393,854
Y	4190	055668	Collections System Lease Rental Payments	$4,165,000	$4,165,000
Z	4200	055603	Attorney General Antitrust	$1,500,000	$0
AA	4210	055617	Police Officers' Training Academy Fee	$3,555,387	$3,528,018
AB	4L60	055606	DARE Programs	$2,308,099	$2,310,841
AC	4Y70	055608	Title Defect Recision	$1,032,267	$1,038,534
AD	4Z20	055609	BCI Asset Forfeiture and Cost Reimbursement	$2,000,000	$2,000,000
AE	5900	055633	Peace Officer Private Security Training	$101,306	$103,330
AF	5A90	055618	Telemarketing Fraud Enforcement	$10,000	$10,000
AG	5LR0	055655	Peace Officer Training - Casino	$7,726,217	$8,183,287
AH	5TL0	055659	Organized Crime Law Enforcement Trust	$100,000	$100,000
AI	5TZ0	055610	Drug Abuse Response Team Grants	$1,800,000	$0
AJ	5TZ0	055614	Narcotics Task Forces	$500,000	$500,000

AK	5VL0	055435	Stop Bullying License Plate	$2,500	$2,500
AL	6310	055637	Consumer Protection Enforcement	$10,500,000	$11,000,000
AM	6590	055641	Solid and Hazardous Waste Background Investigations	$359,895	$367,319
AN	U087	055402	Tobacco Settlement Oversight, Administration, and Enforcement	$2,500,000	$2,500,000
AO	Dedicated Purpose Fund Group Total			$201,921,959	$209,262,366
AP	Internal Service Activity Fund Group				
AQ	1950	055660	Workers' Compensation Section	$9,570,750	$9,905,726
AR	Internal Service Activity Fund Group Total			$9,570,750	$9,905,726
AS	Holding Account Fund Group				
AT	5BY1	055674	Charitable Law Distributions	$750,000	$750,000
AU	R004	055631	General Holding Account	$1,000,000	$1,000,000
AV	R005	055632	Antitrust Settlements	$1,000,000	$1,000,000

AW	R018	055630	Consumer Frauds	$1,000,000	$1,000,000
AX	R042	055601	Organized Crime Commission Distributions	$750,000	$750,000
AY	R054	055650	Collection Payment Redistribution	$4,500,000	$4,500,000
AZ	Holding Account Fund Group Total			$9,000,000	$9,000,000
BA	Federal Fund Group				
BB	3060	055620	Medicaid Fraud Control	$17,059,070	$17,887,905
BC	3830	055634	Crime Victims Assistance	$40,000,000	$40,000,000
BD	3E50	055638	Attorney General Pass-Through Funds	$8,020,999	$8,020,999
BE	3FV0	055656	Crime Victim Compensation	$7,200,000	$7,400,000
BF	3R60	055613	Attorney General Federal Funds	$5,500,000	$5,500,000
BG	Federal Fund Group Total			$77,780,069	$78,808,904
BH	TOTAL ALL BUDGET FUND GROUPS			~~$475,733,197~~ $474,578,197	~~$489,382,659~~ $488,227,659

Sec. 221.30. TARGETED ADDICTION ASSISTANCE FUND

(A) On January 15, 2027, or as soon as possible thereafter, the Attorney General shall certify and remit to the Director of Budget and Management the balance of all proceeds received by the state under the settlement ~~agreement~~ agreements in cases brought by the Attorney General to recompense for damages to the state caused by the opioid crisis, including, but not limited to, the following cases:

(1) ~~State of Ohio v. McKesson Corp., Case~~ *State of Ohio v. McKesson Corp., et. al.*, Madison C.P. No. CVH20180055 (~~C.P. Madison Co.,~~ settlement agreement of October 7, 2021)~~.~~;

(2) *State of Ohio v. CVS Health Corporation., et al.*, Franklin C.P. No. 24CV000387 (settlement agreement of December 9, 2022);

(3) *State of Ohio v. Purdue Pharma L.P., et al.*, Ross C.P. No. CV-17 CI000261 (settlement agreement of July 21, 2021);

(4) Any other case brought or joined by the attorney general to recompense for damages to the state by the opioid crisis.

(B) Upon certification, the Director of Budget and Management shall remit the amounts certified to the Targeted Addiction Assistance Fund (Fund 5TZ0), created in section 126.67 of the Revised Code.

Sec. 221.40. OHIO COURTS ~~NETWORK~~TECHNOLOGY INITIATIVE

Of the foregoing appropriation item 055321, Operating Expenses, ~~$4,505,000~~ $3,350,000 in each fiscal year shall be used to fund an initiative by the Attorney General to facilitate the ~~exchange of information and warehousing of data by and between Ohio courts and other justice system partners through the maintenance of an Ohio Courts Network~~delivery of technology services to courts throughout the state, including the provision of hardware, software, and the development and implementation of educational and training programs for judges and court personnel. Courts and the clerks of the court of common pleas, whether elected or appointed, located in counties with a population of not more than 125,000 according to the most recent federal decennial census, are eligible for funding under the initiative.

On July 1, 2025, or as soon as possible thereafter, the Director of Budget and Management shall cancel any existing encumbrances, at the request of the Administrative Director of the Supreme Court of Ohio and the Attorney General, or their designees, against appropriation item 005409, Ohio Courts Technology Initiative, used by the Supreme Court of Ohio, and reestablish them against appropriation item 055321, Operating Expenses. The reestablished encumbrance amounts are hereby appropriated.

On July 1, 2025, or as soon as possible thereafter, the Administrative Director of the Supreme Court of Ohio and the Attorney General, or their designees, shall facilitate the transfer of management and administration of any outstanding grants and all necessary program records or files from the Supreme Court to the Attorney General.

Sec. 229.40. CULTURAL, SPORTS, AND MAJOR SPORTS FACILITIES PERFORMANCE GRANTS

On January 1, 2026, or as soon as possible thereafter, of the unclaimed funds and interest that escheat to the state under division (I) of section 169.08 of the Revised Code, the Director of Commerce shall remit $1,000,000,000 to the state treasury for deposit into the Ohio Cultural and Sports Facility Performance Grant Fund (Fund 5CY1). Notwithstanding section 123.282 or division (I)(4) of section 169.08 of the Revised Code, the remaining portion of the unclaimed funds and interest that escheat to the state on January 1, 2026, shall be deposited into the Ohio Escheatment Fund, which is hereby created in the state treasury. After January 1, 2026, unclaimed funds and interest that escheat to the state shall be deposited into the Ohio Cultural and Sports Facility Performance Grant Fund (Fund 5CY1) in accordance with section 123.282 and division (I)(4) of section 169.08 of the Revised Code.

There is hereby appropriated $1,000,000,000 in fiscal year 2026 to appropriation item 042428, Cultural, Sports, and Major Sports Facilities Performance Grants, from revenues received in the Ohio Cultural and Sports Facility Performance Grant Fund (Fund 5CY1). The Office of Budget and Management shall use $600,000,000 from appropriation item 042428, Cultural, Sports, and Major Sports Facilities Performance Grants, to support construction of a transformational major sports facility mixed-use project pursuant to section 123.281 of the Revised Code that is associated with a Brook Park economic development project, except that no performance grants from appropriation item 042428, Cultural, Sports, and Major Sports Facilities Performance Grants, shall be disbursed prior to February 1, 2026.

Given that the Brook Park economic development project, which is to be located in the territorial boundary of a transformational major sports facility mixed-use project district, will be under construction in calendar years 2026, 2027, and 2028, the General Assembly establishes, in accordance with section 123.28 of the Revised Code, that the base professional sports franchise state tax revenues will be realized and offset by the actual revenues generated each of those years through the continuing economic activity and state taxes levied and realized under Chapters 5739., 5741., 5747., and 5751. of the Revised Code at the stadium in Cleveland. As a result, the simultaneous economic activity and state tax revenues levied and realized under Chapters 5739., 5741., 5747., and 5751. of the Revised Code in the district each of those three years will exceed the base professional sports franchise state tax revenues. Thus, for that three-year period only, the General Assembly establishes, in accordance with section 123.28 of the Revised Code, that the incremental major sports facility mixed-use project district state tax revenues generated during each of those years equal the state taxes levied and realized under Chapters 5739., 5741., 5747., and 5751. of the Revised Code for the construction of, and the purchasing of or leasing of materials and items used in the construction of, the project. For calendar year 2029 and beyond, the base professional sports franchise state tax revenues and the incremental major sports facility mixed-use project district state tax revenues shall be determined as provided in section 123.28 of the Revised Code. Further, nothing in this section modifies, changes, or otherwise alters the four-year target amounts described under division (H)(5)(a) of section 123.281 of the Revised Code.

The Office of Budget and Management shall use $400,000,000 from appropriation item 042428, Cultural, Sports, and Major Sports Facilities Performance Grants, to support construction or renovation of an Ohio ~~cultural or~~ sports facility under section 123.283 of the Revised Code.

An amount equal to the unexpended, unencumbered balance of the foregoing appropriation item 042428, Cultural, Sports, and Major Sports Facilities Performance Grants, at the end of fiscal year 2026 is hereby reappropriated to the same appropriation item in fiscal year 2027.

Sec. 237.10.

	1	2	3	4	5
A			CDP CHEMICAL DEPENDENCY PROFESSIONALS BOARD		
B	Dedicated Purpose Fund Group				
C	4K90	930609	Operating Expenses	$1,337,144	$1,487,262
D	~~5CF1~~	~~930600~~	~~Peer Support Program~~	~~$292,500~~	~~$30,000~~
E	Dedicated Purpose Fund Group Total			~~$1,629,644~~ $1,337,144	~~$1,517,262~~ $1,487,262
F	TOTAL ALL BUDGET FUND GROUPS			~~$1,629,644~~ $1,337,144	~~$1,517,262~~ $1,487,262

Sec. 265.10.

	1	2	3	4	5
A			EDU DEPARTMENT OF EDUCATION AND WORKFORCE		
B	General Revenue Fund				
C	GRF	200321	Operating Expenses	$14,474,898	$15,054,312
D	GRF	200416	Career Technical Education	$2,500,000	$2,500,000
E	GRF	200420	Information Technology Development and Support	$4,231,479	$4,316,527

F	GRF	200422	School Management Assistance	$2,800,000	$2,800,000
G	GRF	200424	Policy Analysis	$500,000	$516,419
H	GRF	200426	Ohio Educational Computer Network	$18,994,000	$18,994,000
I	GRF	200427	Academic Standards	$5,535,410	$5,429,033
J	GRF	200437	Student Assessment	$50,609,125	$50,882,346
K	GRF	200439	Accountability/Report Cards	$7,369,440	$7,437,742
L	GRF	200446	Education Management Information System	$9,958,226	$10,325,278
M	GRF	200448	Educator and Principal Preparation	~~$2,663,493~~ $4,663,493	~~$2,676,754~~ $4,676,754
N	GRF	200455	Community Schools and Choice Programs	$4,370,165	$4,446,705
O	GRF	200457	STEM Initiatives	$500,000	$500,000
P	GRF	200465	Education Technology Resources	$2,893,949	$2,906,346
Q	GRF	200478	Industry-Recognized Credentials High School Students	$16,000,000	$16,000,000
R	GRF	200502	Pupil Transportation	$882,035,414	$959,429,701

S	GRF	200505	School Meal Programs	$13,163,000	$13,163,000
T	GRF	200511	Auxiliary Services	$170,292,963	$172,262,613
U	GRF	200532	Nonpublic Administrative Cost Reimbursement	$76,935,110	$77,824,960
V	GRF	200540	Special Education Enhancements	$193,272,426	$193,272,426
W	GRF	200545	Career-Technical Education Enhancements	$13,413,000	$13,413,000
X	GRF	200550	Foundation Funding - All Students	$8,457,598,772	$8,733,217,991
Y	GRF	200566	Literacy Improvement	$2,472,674	$2,500,000
Z	GRF	200572	Adult Education Programs	$9,348,399	$15,688,404
AA	GRF	200574	Half-Mill Maintenance Equalization	$6,420,640	$6,152,450
AB	GRF	200576	Adaptive Sports Program	$400,000	$400,000
AC	GRF	200597	Program and Project Support	$2,850,000	$2,750,000
AD	General Revenue Fund Total			~~$9,971,602,583~~ $9,973,602,583	~~$10,334,860,007~~ $10,336,860,007
AE	Dedicated Purpose Fund Group				
AF	4520	200638	Charges and	$1,500,000	$1,500,000

			Reimbursements		
AG	5980	200659	Auxiliary Services Reimbursement	$650,000	$650,000
AH	5H30	200687	School District Solvency Assistance	$2,000,000	$2,000,000
AI	5KX0	200691	Ohio School Sponsorship Program	$1,900,000	$1,900,000
AJ	5MM0	200677	Child Nutrition Refunds	$550,000	$550,000
AK	5U20	200685	National Education Statistics	$185,000	$185,000
AL	5VS0	200604	Foundation Funding - All Students	$600,000,000	$600,000,000
AM	5YO0	200491	Public and Nonpublic Education Support	$171,200,000	$171,200,000
AN	6200	200615	Educational Improvement Grants	$600,000	$600,000
AO	Dedicated Purpose Fund Group Total			$778,585,000	$778,585,000
AP	Internal Service Activity Fund Group				
AQ	1380	200606	Information Technology Development and Support	$18,394,387	$18,597,721
AR	4R70	200695	Indirect Operational Support	$9,944,311	$10,166,435

AS	4V70	200633	Interagency Program Support	$3,000,000	$3,000,000
AT	Internal Service Activity Fund Group Total			$31,338,698	$31,764,156
AU	State Lottery Fund Group				
AV	7017	200413	School Bus Safety	$10,000,000	$0
AW	7017	200612	Foundation Funding - All Students	$1,436,583,202	$1,398,174,884
AX	7017	200614	Accelerate Great Schools	$1,500,000	$1,500,000
AY	7017	200631	Quality Community and Independent STEM Schools Support	$115,000,000	$125,000,000
AZ	7017	200684	Community School Facilities	$90,155,000	$90,155,000
BA	7017	2006A7	Literacy Coaches	$12,000,000	$12,000,000
BB	State Lottery Fund Group Total			$1,665,238,202	$1,626,829,884
BC	Federal Fund Group				
BD	3120	2006A9	Aspire - Federal	$0	$18,996,799
BE	3670	200607	School Food Services	$13,379,350	$13,379,350
BF	3700	200624	Education of Exceptional Children	$1,750,000	$1,750,000

BG	3AF0	657601	Schools Medicaid Administrative Claims	$150,000	$150,000
BH	3EH0	200620	Migrant Education	$1,700,000	$1,700,000
BI	3EJ0	200622	Homeless Children Education	$4,823,000	$5,112,380
BJ	3GE0	200674	Summer Food Service Program	$23,000,000	$23,000,000
BK	3GG0	200676	Fresh Fruit and Vegetable Program	$5,500,000	$6,000,000
BL	3HF0	200649	Federal Education Grants	$5,000,000	$5,000,000
BM	3HI0	200634	Student Support and Academic Enrichment	$54,131,000	$50,604,930
BN	3HL0	200678	Comprehensive Literacy State Development Program	$14,630,000	$14,630,000
BO	3L60	200617	Federal School Lunch	$565,999,000	$595,000,000
BP	3L70	200618	Federal School Breakfast	$195,000,000	$205,000,000
BQ	3L80	200619	Child/Adult Food Programs	$116,000,000	$118,000,000
BR	3L90	200621	Career-Technical Education Basic Grant	$56,680,000	$58,947,200
BS	3M00	200623	ESEA Title 1A	$677,740,000	$698,072,200
BT	3M20	200680	Individuals with Disabilities Education	$530,400,000	$541,008,000

			Act		
BU	3Y20	200688	21st Century Community Learning Centers	$47,940,000	$48,898,800
BV	3Y60	200635	Improving Teacher Quality	$77,157,900	$78,701,058
BW	3Y70	200689	English Language Acquisition	$13,728,000	$14,277,120
BX	3Y80	200639	Rural and Low Income Technical Assistance	$3,300,000	$3,300,000
BY	3Z20	200690	State Assessments	$11,500,000	$11,500,000
BZ	3Z30	200645	Consolidated Federal Grant Administration	$15,000,000	$15,000,000
CA	Federal Fund Group Total			$2,434,508,250	$2,528,027,837
CB	TOTAL ALL BUDGET FUND GROUPS			~~$14,881,272,733~~	~~$15,300,066,884~~
				$14,883,272,733	$15,302,066,884

Sec. 265.110. EDUCATOR AND PRINCIPAL PREPARATION

(A) Of the foregoing appropriation item 200448, Educator and Principal Preparation, up to $1,612,500 in each fiscal year shall be used, in consultation with the Department of Veterans Services, to support the Ohio Military Veteran Educators Program, which may do all of the following:

(1) Administer a grant program for institutions of higher education to provide financial incentives and assistance for eligible military individuals, as defined in section 3319.285 of

the Revised Code, to enroll in and complete an educator preparation program approved under section 3333.048 of the Revised Code;

(2) Subsidize the costs for eligible military individuals associated with completing college coursework or professional development in pedagogy for the purpose of obtaining an alternative military educator license pursuant to section 3319.285 of the Revised Code or advancing to the professional license pursuant to section 3319.22 of the Revised Code;

(3) Provide funds to public schools, educational service centers, and county boards of developmental disabilities to support activities to recruit eligible military individuals to work in public schools and support bonuses to public schools that hire eligible military individuals;

(4) Reimburse public schools, educational service centers, and county boards of developmental disabilities that pay financial bonuses to eligible military individuals who complete at least one year of employment with the school;

(5) In consultation with the Department of Veterans Services, establish and support the Governor's Ohio Military Veteran Educators Fellowship Pilot Program to recruit and train eligible military individuals to become licensed to teach in low-performing public schools.

(B) Of the foregoing appropriation item 200448, Educator and Principal Preparation, up to $350,993 in fiscal year 2026 and up to $364,254 in fiscal year 2027 may be used by the Department of Education and Workforce to monitor and support Ohio's State System of Support, as defined by the Every Student Succeeds Act.

(C) Of the foregoing appropriation item 200448, Educator and Principal Preparation, up to $500,000 in each fiscal year shall be used to support the SmartOhio Financial Literacy Program at the University of Cincinnati.

(D) Of the foregoing appropriation item 200448, Educator and Principal Preparation, $200,000 in each fiscal year shall be used to support selected school staff through the FASTER Saves Lives Program for the purpose of stopping active shooters and treating casualties.

(E) Of the foregoing appropriation item 200448, Educator and Principal Preparation, $2,000,000 in each fiscal year shall be distributed to Teach For America to increase recruitment of potential corps members, to train and develop first-year and second-year teachers in the Teach for America program in Ohio, and to support the ongoing development and impact of Teach for America alumni working in Ohio.

(F) Notwithstanding any provision of law to the contrary, awards under this section may be used by recipients for award-related expenses incurred for a period not to exceed two years from the date of the award.

Sec. 265.215. ECONOMICALLY DISADVANTAGED STUDENT AVERAGE DAILY MEMBERSHIP

(A) As used in this section:

(1) "Directly certified ADM" means the average daily membership of students enrolled in a district or school for a fiscal year who are certified as categorically eligible for free meals as described in 7 C.F.R. 245.6 or successor regulations, as determined by the Department of Education and Workforce.

(2) "Qualifying public school" means any of the following:

(a) A city, local, or exempted village school district;

(b) A joint vocational school district;

(c) A community school established under Chapter 3314. of the Revised Code that is not a newly opened community school;

(d) A STEM school established under Chapter 3326. of the Revised Code.

(3) "Newly opened community school" means a community school that ~~opens for the first time in fiscal year 2026 or 2027~~was not open in fiscal year 2025.

(C) Notwithstanding anything in the Revised Code to the contrary, for fiscal years 2026 and 2027, the average daily membership of economically disadvantaged students for a qualifying public school is the average daily membership of economically disadvantaged students certified or reported to the Department for fiscal year 2025 under section 3314.08, 3317.03, or 3326.32 of the Revised Code. The Department shall calculate disadvantaged pupil impact aid for each qualifying public school under section 3317.022, 3317.026, or 3317.16 of the Revised Code for fiscal years 2026 and 2027, as follows:

(The qualifying public school's average daily membership of economically disadvantaged students X 0.75 for fiscal year 2026 or 0.65 for fiscal year 2027) + (The qualifying public school's directly certified ADM for the fiscal year X 0.25 for fiscal year 2026 or 0.35 for fiscal year 2027)

The amount calculated under this division shall not exceed the qualifying public school's enrolled ADM for that fiscal year.

(D) Notwithstanding anything in the Revised Code to the contrary, for fiscal years 2026 and 2027, the Department shall calculate disadvantaged pupil impact aid for each newly opened community school under sections 3317.022 and 3317.026 of the Revised Code using the school's directly certified ADM for the fiscal year.

Sec. 291.20. MOTHERS AND CHILDREN SAFETY NET SERVICES

Of the foregoing appropriation item 440416, Mothers and Children Safety Net Services, up to $200,000 in each fiscal year may be used to assist families with children who have hearing loss or hearing disorders under twenty-six years of age in purchasing hearing aids and hearing assistive technology. The Director of Health shall adopt rules governing the distribution of these funds, including rules that do both of the following: (1) establish eligibility criteria to include families with incomes at or below four hundred per cent of the federal poverty guidelines as defined in section 5101.46 of the Revised Code and (2) develop a sliding scale of disbursements under this section based on family income. The Director may adopt other rules as necessary to implement this section. Rules adopted under this section shall be adopted in accordance with Chapter 119. of the Revised Code.

FREE CLINIC SAFETY NET SERVICES

The foregoing appropriation item 440431, Free Clinic Safety Net Services, shall be provided to the Charitable Healthcare Network. Funds may be used to reimburse free clinics for health care services provided, as well as for administrative services, information technology costs, infrastructure repair, or other clinic necessities. Additionally, the Director of Health may designate up to five per cent of the appropriation in each fiscal year to pay the administrative costs the Department of Health incurs for operating the program.

AIDS PREVENTION

The foregoing appropriation item 440444, AIDS Prevention, shall be used to administer educational and other prevention initiatives.

FQHC PRIMARY CARE WORKFORCE INITIATIVE

The foregoing appropriation item 440465, FQHC Primary Care Workforce Initiative, shall be provided to the Ohio Association of Community Health Centers to administer the FQHC Primary Care Workforce Initiative. The Initiative shall provide medical, dental, behavioral health, physician assistant, and advanced practice nursing students with clinical rotations through federally qualified health centers. Additionally, the Director of Health may designate up to five per cent of the appropriation in each fiscal year to pay the administrative costs the Department of Health incurs for operating the program.

CHRONIC DISEASE, INJURY PREVENTION, AND DRUG OVERDOSE

Of the foregoing appropriation item 440482, Chronic Disease, Injury Prevention, and Drug Overdose, $1,200,000 in fiscal year 2026 and $200,000 in fiscal year 2027 shall be used to administer the Parkinson's disease registry, in accordance with section 3701.25 of the Revised Code, and the stroke registry database, in accordance with section 3727.131 of the Revised Code. The Department of Health shall develop the Parkinson's disease registry utilizing an existing public health population system managed under the Department.

Of the foregoing appropriation item 440482, Chronic Disease, Injury Prevention, and Drug Overdose, $250,000 in fiscal year 2026 shall be used to support the YMCA's Safety

Around Water drowning prevention program. Funds shall be distributed as grants to nonprofit and community organizations to provide swim lessons to at-risk youth and water safety education to at-risk youth and adults.

The remainder of appropriation item 440482, Chronic Disease, Injury Prevention, and Drug Overdose, shall be used to support the Department of Health's ongoing health improvement and wellness efforts, health promotion, and related activities.

HEALTH PROGRAM SUPPORT

Of the forgoing appropriation item 440485, Health Program Support, $10,000,000 in each fiscal year shall be used by the Department of Health, in consultation with the Department of Education and Workforce, to support school-based health centers in high-need counties, as determined by the departments. Prior to establishing a patient-provider relationship with a minor, a school-based health center shall obtain general consent to treat the child from the child's parent, legal guardian, grandparent acting under section 3109.65 of the Revised Code, or other person authorized under Ohio law to consent to the child's medical care. This does not apply in emergency situations, first aid, other unanticipated minor health care services, or health care services provided pursuant to a student's IEP or a school district's obligation under section 504 of the "Rehabilitation Act of 1973," 29 U.S.C. 794.

Of the foregoing appropriation item 440485, Health Program Support, $1,000,000 in each fiscal year shall be distributed to Ohio organizations currently providing all of the following services: wraparound care, including multidisciplinary clinical care; local case management services by health care professionals; durable medical and augmentative communication devices; state and federal advocacy; and support groups and patient grants for those diagnosed with amyotrophic lateral sclerosis (ALS). The distribution of funds shall be based on each awarded organization's identified Ohio county coverage and by the prevalence rate of persons living with ALS using the most recent population estimates available from the United States Census Bureau. Funds shall be used to support persons living with ALS, including any of the following: wraparound care, case management, purchase and distribution of durable medical equipment and augmentative communication devices, and patient grants for disease-related expenses. Funding is required to be designated in service to Ohioans and shall not be used for persons living outside of the state of Ohio.

Of the foregoing appropriation item 440485, Health Program Support, $125,000 in each fiscal year shall be provided to Ohio Adolescent Health Centers to support sexual risk avoidance programs in schools.

Of the foregoing appropriation item 440485, Health Program Support, $300,000 in fiscal year 2026 shall be distributed to the Transplant House of Cleveland to support organ transplant recipients and caregivers.

Of the foregoing appropriation item 440485, Health Program Support, $1,000,000 in each fiscal year shall be distributed to hospitals and used to support graduate medical education residency slots for residents placed in family medicine or psychiatry fields. The Department shall establish requirements regarding the distribution of funds, including the requirement that funds are used to support residents placed in family medicine or psychiatry slots.

Of the foregoing appropriation item 440485, Health Program

Support, $62,500 in each fiscal year shall be provided to the Domestic Violence Project, Inc. to support the addition of a Community Educator position.

Of the foregoing appropriation item 440485, Health Program Support, $1,000,000 in each fiscal year shall be provided to Memorial Hospital for the Mid-Ohio Cardiovascular Health Improvement Initiative.

Of the foregoing appropriation item 440485, Health Program Support, $250,000 in fiscal year 2026 shall be used to provide fellowship stipends to Dayton Children's Hospital for pediatric therapy students interested in prioritized regional needs, as identified by the hospital.

TOXICOLOGY SCREENINGS

The foregoing appropriation item 440495, Toxicology Screenings, shall be used to reimburse county coroners in counties in which the coroner has performed toxicology screenings on victims of a drug overdose. The Director of Health shall transfer the funds to the counties in proportion to the numbers of toxicology screenings performed per county.

CHILDREN'S VISION SERVICES

The foregoing appropriation item 440496, Children's Vision Services, shall be used to support the provision of vision care services as described in Section 291.30 of ~~this act~~H.B. 96 of the 136th General Assembly.

TARGETED HEALTH CARE SERVICES-OVER 21

The foregoing appropriation item 440507, Targeted Health Care Services-Over 21, shall be used to administer the Cystic Fibrosis Program and to implement the Hemophilia Insurance

Premium Payment Program. The Department of Health shall expend up to $100,000 in each fiscal year to implement the Hemophilia Insurance Premium Payment Program.

The foregoing appropriation item 440507, Targeted Health Care Services-Over 21, shall also be used to do the following: cover services provided to adults over the age of twenty-one with Cystic Fibrosis who are eligible for treatment under the Cystic Fibrosis Program; provide essential medications; and pay the copayments for drugs approved by the Department of Health and covered by Medicare Part D that are dispensed to Program for Children and Youth with Special Health Care Needs participants for the Cystic Fibrosis Program.

LEAD ABATEMENT

The foregoing appropriation item 440527, Lead Abatement, shall be used by the Department of Health to distribute funds to local governments for projects that include, but are not limited to, lead hazard control and housing rehabilitation initiatives that expand the Department's lead hazard control and prevention efforts.

YOUTH HOMELESSNESS

Of the foregoing appropriation item 440672, Youth Homelessness, $250,000 in each fiscal year shall be distributed to the Star House for its Drop-In Centers and its Carol Stewart Village, or its other expansion projects, to provide services to homeless youth.

Of the foregoing appropriation item 440672, Youth Homelessness, shall be used to address homelessness in youth and pregnant women by providing assertive outreach to provide stable housing, including recovery housing. No funds shall be distributed to youth shelters that promote social gender transition, in which an individual goes from identifying with and living as a gender that corresponds to the individual's biological sex to identifying with and living as a gender different from the individual's biological sex.

EMERGENCY PREPARATION AND RESPONSE

The foregoing appropriation item 440605, Emergency Preparation and Response, shall be used to support public health emergency preparedness and response efforts. This appropriation may also be used to support data infrastructure projects and other data analysis and analytics work.

CASH TRANSFER FROM THE CONTROLLING BOARD EMERGENCY PURPOSES/CONTINGENCIES FUND TO THE GENERAL OPERATIONS FUND

On July 1 of each fiscal year, or as soon as possible thereafter, the Director of Budget and Management shall transfer up to $2,500,000 cash from the Controlling Board Emergency Purposes/Contingencies Fund (Fund 5KM0) to the General Operations Fund (Fund 4700).

FEE SUPPORTED PROGRAMS

Of the foregoing appropriation item 440647, Fee Supported Programs, $2,160,000 in each fiscal year shall be used to distribute subsidies, on a per capita basis, to local health departments accredited through the Public Health Accreditation Board, or local health departments that are in the process of earning accreditation.

Of the foregoing appropriation item 440647, Fee Supported Programs, $1,840,000 in each fiscal year shall be used to distribute subsidies to local health departments accredited through the Public Health Accreditation Board on a per capita basis.

CHILDREN AND YOUTH WITH SPECIAL HEALTH CARE NEEDS AUDIT

The Children and Youth with Special Health Care Needs Audit Fund (Fund 4770) shall receive revenue from audits of hospitals and recoveries from third-party payers. Moneys may be expended for payment of audit settlements and for costs directly related to obtaining recoveries from third-party payers and for encouraging Program for Children and Youth with Special Health Care Needs recipients to apply for third-party benefits. Moneys also may be expended for payments for diagnostic and treatment services on behalf of children and youth with special health care needs, as defined in division (A) of section 3701.022 of the Revised Code, and Ohio residents who are twenty-one or more years of age and who are suffering from cystic fibrosis or hemophilia. Moneys may also be expended for administrative expenses incurred in operating the Program for Children and Youth with Special Health Care Needs.

GENETICS SERVICES

The foregoing appropriation item 440608, Genetics Services, shall be used by the Department of Health to administer programs authorized by sections 3701.501 and 3701.502 of the Revised Code. None of these funds shall be used to counsel or refer for abortion.

TOBACCO USE PREVENTION, CESSATION, AND ENFORCEMENT

Of the foregoing appropriation item 440656, Tobacco Use Prevention, Cessation, and Enforcement, $1,000,000 in each fiscal year shall be used by the Director of Health, in consultation with the Director of Children and Youth, to award funds to private, nonprofit, or government entities. The

Directors shall determine how the funds are to be distributed, but shall prioritize awards to entities that serve women who reside in communities that have the highest infant mortality rates in this state, as identified under section 3701.142 of the Revised Code. Recognizing the significant health risks posed to women and their children by tobacco use during and after pregnancy, the Department of Health shall award grants to private, nonprofit, or government entities that demonstrate the ability to deliver evidence-based tobacco cessation interventions to women.

The remainder of appropriation item 440656, Tobacco Use Prevention, Cessation, and Enforcement, shall be used to administer tobacco use prevention and cessation activities and programs, to administer compliance checks, retailer education, and programs related to legal age restrictions, and to enforce the Ohio Smoke-Free Workplace Act.

CHILDREN AND YOUTH WITH SPECIAL HEALTH CARE NEEDS - COUNTY ASSESSMENTS

The foregoing appropriation item 440607, Children and Youth with Special Health Care Needs - County Assessments, shall be used to make payments under division (E) of section 3701.023 of the Revised Code.

FEDERAL PUBLIC HEALTH PROGRAMS

Of the foregoing appropriation item 440618, Federal Public Health Programs, and any other eligible appropriation items, except for General Revenue Fund appropriation items, in the Department of Health's budget, a total of $7,800,000 in each fiscal year shall be provided to Ohio Adolescent Health Centers.

Sec. 307.10.

	1	2	3	4	5
A			JFS DEPARTMENT OF JOB AND FAMILY SERVICES		
B	General Revenue Fund				
C	GRF	600410	TANF State Maintenance of Effort	$147,169,083	$147,169,083
D	GRF	600450	Program Operations	$155,325,446	~~$156,655,581~~ $171,434,611
E	GRF	600502	Child Support - Local	$26,400,000	$26,400,000
F	GRF	600521	Family Assistance - Local	$50,000,000	$50,000,000
G	GRF	600533	Child, Family, and Community Protection Services	$13,500,000	$13,500,000
H	GRF	600534	Adult Protective Services	$9,720,000	$9,720,000
I	GRF	600551	Job and Family Services Program Support	$10,550,000	$0
J	GRF	655425	Medicaid Program Support	$15,779,739	$16,393,535
K	GRF	655522	Medicaid Program Support - Local	$44,000,000	$44,000,000
L	GRF	655523	Medicaid Program Support - Local Transportation	$43,530,000	$43,530,000

M	General Revenue Fund Total			~~$505,424,268~~	~~$507,368,199~~
				$515,974,268	$522,147,229
N	Dedicated Purpose Fund Group				
O	4A80	600658	Public Assistance Activities	$21,400,000	$21,400,000
P	4A90	600607	Unemployment Compensation Administration Fund	$45,180,000	$36,670,000
Q	5CI1	6006B6	Utility Community Assistance	$0	$686,947
R	5ES0	600630	Food Bank Assistance	$500,000	$500,000
S	5M40	6006B2	Low Income Energy Assistance	$0	$176,222,102
T	5RY0	600698	Human Services Project	$10,000,000	$10,000,000
U	Dedicated Purpose Fund Group Total			$77,080,000	$245,479,049
V	Internal Service Activity Fund Group				
W	5HL0	600602	State and County Shared Services	$2,000,000	$2,000,000
X	5WU0	6006C2	Ohio Benefits	$0	$169,005,914
Y	Internal Service Activity Fund Group Total			$2,000,000	$171,005,914
Z	Fiduciary Fund Group				

AA	1920	600646	Child Support Intercept-Federal	$100,000,000	$100,000,000
AB	5830	600642	Child Support Intercept-State	$13,000,000	$13,000,000
AC	5B60	600601	Food Assistance Intercept	$9,000,000	$9,000,000
AD	Fiduciary Fund Group Total			$122,000,000	$122,000,000
AE	Holding Account Fund Group				
AF	R012	600643	Refunds and Audit Settlements	$500,000	$500,000
AG	Holding Account Fund Group Total			$500,000	$500,000
AH	Federal Fund Group				
AI	3310	600615	Veterans Programs	$9,729,693	$10,046,576
AJ	3310	600624	Employment Services	$33,757,412	$33,361,820
AK	3310	600686	Workforce Programs	$3,726,601	$3,831,863
AL	3840	600610	Food Assistance Programs	~~$353,577,548~~ $364,127,548	~~$355,477,007~~ $362,866,522
AM	3850	600614	Refugee Services	$43,221,914	$47,817,949
AN	3950	600616	Federal Discretionary Grants	$4,500,000	$4,500,000
AO	3960	600620	Social Services Block	$38,100,747	$38,339,506

			Grant		
AP	3970	600626	Child Support - Federal	$206,615,245	$206,484,306
AQ	3F01	655624	Medicaid Program Support - Federal	$221,532,699	$222,146,496
AR	3FI0	6006B4	Home Weatherization Program	$0	$45,000,000
AS	3K90	6006B3	Home Energy Assistance Block Grant	$0	$180,000,000
AT	3K90	6006B7	HEAP Weatherization	$0	$44,000,000
AU	3L00	6006B8	Community Services Block Grant	$0	$32,000,000
AV	3S50	600622	Child Support Projects	$539,000	$539,000
AW	3V00	600688	Workforce Innovation and Opportunity Act Programs	$165,467,651	$172,078,185
AX	3V40	600632	Trade Programs	$3,001,000	$3,001,000
AY	3V40	600678	Federal Unemployment Programs	$122,666,388	$125,686,620
AZ	3V40	600679	Unemployment Compensation Review Commission-Federal	$6,068,609	$6,249,573
BA	3V60	600689	TANF Block Grant	$561,481,981	$561,481,981
BB	Federal Fund Group Total			~~$1,773,986,488~~	~~$2,092,041,882~~

	$1,784,536,488	$2,099,431,397
BC TOTAL ALL BUDGET FUND GROUPS	~~$2,480,990,756~~	~~$3,138,395,044~~
	$2,502,090,756	$3,160,563,589

Sec. 307.70. PUBLIC ASSISTANCE ACTIVITIES/TANF MOE

The foregoing appropriation item 600658, Public Assistance Activities, shall be used by the Department of Job and Family Services to meet the TANF maintenance of effort requirements of 42 U.S.C. 609(a)(7). When the state is assured that it will meet the maintenance of effort requirement, the Department of Job and Family Services may use funds from appropriation item 600658, Public Assistance Activities, to support public assistance activities.

OHIO BENEFITS

The foregoing appropriation item 600551, Job and Family Services Program Support, shall be used to update the Ohio Benefits system to help reduce county and state Supplemental Nutrition Assistance Program (SNAP) payment error rates.

On July 1, 2026, or as soon as possible thereafter, the Director of Job and Family Services shall certify to the Director of Budget and Management an amount up to the unexpended, unencumbered balance of the foregoing appropriation item 600551, Job and Family Services Program Support, at the end of fiscal year 2026 to be reappropriated to fiscal year 2027. The amount certified is hereby reappropriated to the same appropriation item for fiscal year 2027.

Sec. 317.10.

	1	2	3	4	5
A			JSC THE JUDICIARY/SUPREME COURT		
B	General Revenue Fund				
C	GRF	005321	Operating Expenses - Judiciary/Supreme Court	$218,911,023	$230,757,735
D	GRF	005401	State Criminal Sentencing Commission	$1,506,142	$1,601,731
E	GRF	005406	Law-Related Education	$250,000	$250,000
F	GRF	005409	Ohio Courts Technology Initiative	$1,155,000	$1,155,000
G	General Revenue Fund Total			~~$220,667,165~~ $221,822,165	~~$232,609,466~~ $233,764,466
H	Dedicated Purpose Fund Group				
I	4C80	005605	Attorney Services	$10,718,083	$10,721,022
J	5HT0	005617	Court Interpreter Certification	$9,000	$9,000
K	5SP0	005626	Civil Justice Grant Program	$425,000	$425,000
L	5T80	005609	Grants and Awards	$1,000	$1,000
M	6720	005601	Continuing Judicial	$37,500	$37,500

			Education		
N	Dedicated Purpose Fund Group Total			$11,190,583	$11,193,522
O	Fiduciary Fund Group				
P	5JY0	005620	County Law Library Resources Boards	$313,800	$318,500
Q	Fiduciary Fund Group Total			$313,800	$318,500
R	Federal Fund Group				
S	3J00	005603	Federal Grants	$1,810,907	$1,157,600
T	Federal Fund Group Total			$1,810,907	$1,157,600
U	TOTAL ALL BUDGET FUND GROUPS			~~$233,982,455~~ $235,137,455	~~$245,279,088~~ $246,434,088

Sec. 317.20. STATE CRIMINAL SENTENCING COMMISSION

The foregoing appropriation item 005401, State Criminal Sentencing Commission, shall be used for the operation of the State Criminal Sentencing Commission established by section 181.21 of the Revised Code.

LAW-RELATED EDUCATION

Of the foregoing appropriation item 005406, Law-Related Education, $250,000 in each fiscal year shall be distributed directly to the Ohio Center for Law-Related Education for the purposes of providing continuing citizenship education activities to primary and secondary students, expanding delinquency prevention programs, increasing activities for at-risk youth, and accessing additional public and private money for new programs.

OHIO COURTS TECHNOLOGY INITIATIVE

The foregoing appropriation item 005409, Ohio Courts Technology Initiative, shall be used to fund an initiative by the Supreme Court to facilitate the exchange of information and warehousing of data by and between Ohio courts and other justice system partners through the maintenance of an Ohio Courts Network.

ATTORNEY SERVICES

The Attorney Registration Fund (Fund 4C80) shall consist of money received by the Supreme Court (The Judiciary) pursuant to the Rules for the Government of the Bar of Ohio. In addition to funding other activities considered appropriate by the Supreme Court, the foregoing appropriation item 005605, Attorney Services, may be used to compensate employees and to fund appropriate activities of the following offices established by the Supreme Court: the Office of Disciplinary Counsel, the Board of Commissioners on Grievances and Discipline, the Clients' Security Fund, and the Attorney Services Division which include the Office of Bar Admissions. If it is determined by the Administrative Director of the Supreme Court that changes to the appropriation are necessary, the amounts are hereby appropriated.

No money in Fund 4C80 shall be transferred to any other fund by the Director of Budget and Management or the Controlling Board. Interest earned on money in Fund 4C80 shall be credited to the fund.

COURT INTERPRETER CERTIFICATION

The Court Interpreter Certification Fund (Fund 5HT0) shall consist of money received by the Supreme Court (The Judiciary) pursuant to Rules 80 through 87 of the Rules of Superintendence for the Courts of Ohio. The foregoing appropriation item 005617, Court Interpreter Certification, shall be used to provide training, to provide the written examination, and to pay language experts to rate, or grade, the oral examinations of those applying to become certified court interpreters. If it is determined by the Administrative Director of the Supreme Court that changes to the appropriation are necessary, the amounts are hereby appropriated.

No money in Fund 5HT0 shall be transferred to any other fund by the Director of Budget and Management or the Controlling Board. Interest earned on money in Fund 5HT0 shall be credited to the fund.

CIVIL JUSTICE GRANT PROGRAM

The Civil Justice Program Fund (Fund 5SP0) shall consist of (1) $50 voluntary donations made as part of the biennium attorney registration process and (2) $150 of the pro hac vice fees for out-of-state attorneys pursuant to Government of the Bar Rule amendments. The foregoing appropriation item 005626, Civil Justice Grant Program, shall be used by the Supreme Court of Ohio for grants to not-for-profit organizations and agencies dedicated to providing civil legal aid to underserved populations, to fund innovative programs directed at this purpose, and to increase access to judicial service to that population. If it is determined by the Administrative Director of the Supreme Court that changes to the appropriation are necessary, the amounts are hereby appropriated.

No money in Fund 5SP0 shall be transferred to any other fund by the Director of Budget and Management or the Controlling Board. Interest earned on money in Fund 5SP0 shall be credited to the fund.

GRANTS AND AWARDS

The Grants and Awards Fund (Fund 5T80) shall consist of grants and other money awarded to the Supreme Court (The Judiciary) by the State Justice Institute, the Division of Criminal Justice Services, or other entities. The foregoing appropriation item 005609, Grants and Awards, shall be used in a manner consistent with the purpose of the grant or award. If it is determined by the Administrative Director of the Supreme Court that changes to the appropriation are necessary, the amounts are hereby appropriated.

No money in Fund 5T80 shall be transferred to any other fund by the Director of Budget and Management or the Controlling Board. Interest earned on money in Fund 5T80 shall be credited or transferred to the General Revenue Fund.

JUDICIARY/SUPREME COURT EDUCATION

The Judiciary/Supreme Court Education Fund (Fund 6720) shall consist of fees paid for attending judicial and public education on the law, reimbursement of costs for judicial and public education on the law, and other gifts and grants received for the purpose of judicial and public education on the law. The foregoing appropriation item 005601, Continuing Judicial Education, shall be used to pay expenses for judicial education courses for judges, court personnel, and those who serve the courts, and for public education on the law. If it is determined by the Administrative Director of the Supreme Court that changes to the appropriation are necessary, the amounts are hereby appropriated.

No money in Fund 6720 shall be transferred to any other fund by the Director of Budget and Management or the Controlling Board. Interest earned on money in Fund 6720 shall be credited to the fund.

COUNTY LAW LIBRARY RESOURCES BOARDS

The Statewide Consortium of County Law Library Resources Boards Fund (Fund 5JY0) shall consist of moneys deposited pursuant to section 307.515 of the Revised Code into a county's law library resources fund and forwarded by that county's treasurer for deposit in the state treasury pursuant to division (E)(1) of section 3375.481 of the Revised Code. The foregoing appropriation item 005620, County Law Library Resources Boards, shall be used for the operation of the Statewide Consortium of County Law Library Resources Boards. If it is determined by the Administrative Director of the Supreme Court that changes to the appropriation are necessary, the amounts are hereby appropriated.

No money in Fund 5JY0 shall be transferred to any other fund by the Director of Budget and Management or the Controlling Board. Interest earned on money in Fund 5JY0 shall be credited to the fund.

FEDERAL GRANTS

The Federal Grants Fund (Fund 3J00) shall consist of grants and other moneys awarded to the Supreme Court (The Judiciary) by the United States Government or other entities that receive the moneys directly from the United States Government and distribute those moneys to the Supreme Court (The Judiciary). The foregoing appropriation item 005603, Federal

Grants, shall be used in a manner consistent with the purpose of the grant or award. If it is determined by the Administrative Director of the Supreme Court that changes to the appropriation are necessary, the amounts are hereby appropriated.

No money in Fund 3J00 shall be transferred to any other fund by the Director of Budget and Management or the Controlling Board. However, interest earned on money in Fund 3J00 shall be credited or transferred to the General Revenue Fund.

Sec. 381.410. PROGRAM AND PROJECT SUPPORT

Of the foregoing appropriation item 235533, Program and Project Support, $7,000,000 in fiscal year 2026 shall be distributed to Miami University to establish the Ohio Institute for Quantum Computing Research, Talent, and Commercialization and an urban bridge to Cleveland.

Of the foregoing appropriation item 235533, Program and Project Support, $200,000 in each fiscal year shall be used to support the University of Dayton Statehouse Civic Scholars Program.

Of the foregoing appropriation item 235533, Program and Project Support, $935,000 in fiscal year 2026 shall be allocated to support Ashland University's Military and Veterans Services program.

Of the foregoing appropriation item 235533, Program and Project Support, $250,000 in each fiscal year shall be allocated to Kent State University to support its women's wrestling program.

Of the foregoing appropriation item 235533, Program and Project Support, $350,000 in fiscal year 2026 shall be distributed to Sinclair Community College for the purchase of equipment for manufacturing education in Ohio's correctional institutions that will support training leading to industry credentials valued by manufacturing employers, as determined by support of a regional manufacturing industry sector partnership endorsed by the Ohio Manufacturer's Association.

Of the foregoing appropriation item 235533, Program and Project Support, $500,000 in each fiscal year shall be distributed to the Strategic Ohio Council on Higher Education to support the Ohio Intern Academy program.

Of the foregoing appropriation item 235533, Program and Project Support, $100,000 in fiscal year 2026 shall be allocated to ~~support~~ Ashland University~~University's Ashbrook Center civics education K-12 teacher training and student learning initiative~~.

Of the foregoing appropriation item 235533, Program and Project Support, $100,000 in each fiscal year shall be allocated to support the Kent State University Rising Scholars Program.

Sec. 423.10.

	1	2	3	4	5
A			KID DEPARTMENT OF CHILDREN AND YOUTH		
B	General Revenue Fund				
C	GRF	650400	Medicaid Program Support - State	$1,393,000	$1,393,000
D	GRF	830321	Children and Youth Program Management	$55,000,000	$55,500,000
E	GRF	830400	Child Care	$93,636,000	$93,636,000

			State/Maintenance of Effort		
F	GRF	830402	Maternal and Infant Housing Assistance	$500,000	$500,000
G	GRF	830403	Help Me Grow	$60,000,000	$63,000,000
H	GRF	830404	Infant Vitality	$18,000,000	$18,000,000
I	GRF	830405	Part C Early Intervention	$30,000,000	$32,000,000
J	GRF	830406	Strong Families Strong Communities	$7,500,000	$2,500,000
K	GRF	830407	Early Childhood Education	$130,319,450	$130,320,617
L	GRF	830409	Early Care and Education Learning Standards	$6,052,091	$6,150,959
M	GRF	830410	Family and Children First	$2,706,000	$2,706,000
N	GRF	830411	Imagination Library	$8,250,000	$8,250,000
O	GRF	830414	Child Care Cred Program	$10,000,000	$0
P	GRF	830415	Parenting and Pregnancy Program	$10,000,000	$10,000,000
Q	GRF	830416	Adoption Grant Program	~~$34,000,000~~ <u>$23,450,000</u>	$34,000,000
R	GRF	830418	Child Care Provider Recruitment	$1,000,000	$1,850,000

S	GRF	830419	Children's Crisis Care	$1,350,000	$1,350,000
T	GRF	830420	Community Projects and Assistance	$3,100,000	$2,600,000
U	GRF	830421	Responsible Fatherhood Initiative Grant Program	$5,000,000	$15,000,000
V	GRF	830500	Early Care and Education	$141,285,000	$141,285,000
W	GRF	830501	Kinship Permanency Incentive Program	$1,000,000	$1,000,000
X	GRF	830502	Court Appointed Special Advocates	$1,000,000	$1,000,000
Y	GRF	830503	Adoption Services	$23,992,000	$23,992,000
Z	GRF	830505	Infant and Early Childhood Mental Health (ECMH)	$4,100,000	$4,100,000
AA	GRF	830506	Family and Children Services	$291,759,990	$296,409,990
AB	General Revenue Fund Total			~~$940,943,531~~ $930,393,531	$946,543,566
AC	Dedicated Purpose Fund Group				
AD	1980	830600	Children's Trust Fund	$5,770,407	$5,800,246
AE	2320	830613	Family and Children First	$2,485,214	$2,514,051

AF	4E70	830615	Family and Children Services Collections	$650,000	$650,000
AG	4F10	830607	Family and Children Activities	$655,000	$655,000
AH	5BN1	830618	Child Welfare Training Support	$7,387,465	$7,387,465
AI	5BO1	830620	Children and Youth Community Initiatives	$20,000,000	$10,000,000
AJ	5BP1	830621	Agency Oversight and Support	$9,000,000	$9,000,000
AK	5CN0	830617	Choose Life	$80,000	$80,000
AL	5U60	830619	Family and Children Support	$400,000	$400,000
AM	Dedicated Purpose Fund Group Total			$46,428,086	$36,486,762
AN	Federal Fund Group				
AO	3201	830608	Maternal and Child Health Block Grant	$5,000,000	$5,000,000
AP	3270	830601	Child Welfare	$31,024,665	$31,147,396
AQ	3980	830612	Adoption Program	$215,000,000	$215,000,000
AR	3A91	830622	Mental Health Block Grant	$1,698,892	$1,698,892
AS	3C50	830610	Preschool Special Education	$16,026,864	$16,026,864

AT	3D30	830602	Children's Trust Fund	$7,030,643	$7,048,243
AU	3F02	650600	Medicaid Program Support - Federal	$1,393,000	$1,393,000
AV	3H70	830604	Child Care	$646,049,427	$591,221,224
AW	3IT0	830609	Community Social Service Programs	$22,803,908	$22,803,908
AX	3IU0	830623	Federal Children and Youth Grants	$52,000,000	$52,000,000
AY	3N00	830603	Foster Care Program	$337,778,385	$338,091,973
AZ	3V62	830605	TANF Block Grant	$327,850,000	$327,850,000
BA	Federal Fund Group Total			$1,663,655,784	$1,609,281,500
BB	TOTAL ALL BUDGET FUND GROUPS			~~$2,651,027,401~~ $2,640,477,401	$2,592,311,828

Sec. 423.220. TEMPORARY ASSISTANCE FOR NEEDY FAMILIES BLOCK GRANT

Of the foregoing appropriation item 830605, TANF Block Grant, up to $5,000,000 in each fiscal year shall be used for the Kinship Permanency Incentive Program established under section 5180.52 of the Revised Code to promote a permanent commitment by kinship caregivers through becoming guardians and custodians over minor children who would otherwise be unsafe or at risk of harm if they remained in their own homes.

Of the foregoing appropriation item 830605, TANF Block

Grant, up to $2,500,000 in each fiscal year shall be provided, in accordance with sections 5101.80 and 5101.801 of the Revised Code, to the Ohio Commission on Fatherhood.

Of the foregoing appropriation item 830605, TANF Block Grant, up to $1,000,000 in each fiscal year shall be provided, in accordance with sections 5101.80 and 5101.801 of the Revised Code, to the Ohio Children's Trust Fund.

Of the foregoing appropriation item 830605, TANF Block Grant, $10,550,000 in fiscal year 2026 shall be used, in accordance with sections 5101.80 and 5101.801 of the Revised Code, to administer grants to adoptive parents through the Adoption Grant Program established in section 5180.451 of the Revised Code.

Sec. 755.20. (A) As used in this section:

(1) "First responder" means a law enforcement agency, fire department, or emergency medical services organization.

(2) "Unmanned aerial vehicle system" has the same meaning as in section 4561.50 of the Revised Code.

(B) The Director of Transportation shall establish a Drones for First Responders pilot program to be administered by the Department of Transportation.

(C) The program shall be designed to focus on the following goals:

(1) Acquiring unmanned aerial vehicle system assets for first responders within municipal corporations, counties, and townships;

(2) Providing training on the operation of unmanned aerial vehicle systems to the operators of those systems;

(3) Obtaining approval from the Federal Aviation Administration for beyond visual line of sight operations for purposes of the pilot program and the operation of unmanned aerial vehicle systems within the program;

(4) Integrating existing Ohio unmanned aerial vehicle system infrastructure for purposes of conducting beyond visual line of sight operations within the program;

(5) Collecting metrics for cost-benefit analyses related to advanced unmanned aerial vehicle system operations;

(6) Developing a comprehensive approach for community acceptance and integration of unmanned aerial vehicle system operations;

(7) Standardizing an approval process with the Federal Aviation Administration for unmanned aerial vehicle system operators across the state.

(D)(1) The Director shall establish a process to award money available under the program to the legislative authority of municipal corporations, boards of county commissioners, and boards of township trustees that are willing to participate in the program and meet any guidelines established by the Director for meeting the program's goals. The money awarded shall be allocated towards the purchase of unmanned aerial vehicle systems for first responders within the municipal corporations, counties, and townships for training support, for assisting in navigating federal processes and approvals, and for supporting the integration of statewide operations.

(2) Any unmanned aerial vehicle system purchased through the program shall comply with the federal laws and regulations for such systems, including those in the national security

interests of the United States. As such, no system, including any components, services, or maintenance of that system, shall originate from a country or other entity that has been deemed a national security risk by the United States Secretary of State in accordance with 22 U.S.C. 2780 and 50 U.S.C. 4813. Additionally, any system shall comply with the "Support Anti-terrorism by Fostering Effective Technologies Act of 2002," 6 U.S.C. 441, et seq., and any applicable conditions of national defense spending.

(E) The Director shall establish any procedures and requirements necessary to administer this section, including award processes, and any conditions for the expenditure of funding awarded under the program.

(F)(1) Not later than two years after ~~the effective date of this section~~September 30, 2025, the Director shall submit a report regarding the program to the Governor, the Speaker of the House of Representatives, the President of the Senate, the Minority Leaders of the House of Representatives and Senate, and the chairs of any committee of the House of Representatives and Senate related to transportation issues.

(2) The report shall detail how funds were expended through the program, the success of the program in meeting its goals, the cost-benefit analysis created through the program, and any recommendations for additional integration of unmanned aerial vehicle system operations by first responders.

Section 4. That existing Sections 209.30, 221.10, 221.30, 221.40, 229.40, 237.10, 265.10, 265.110, 265.215, 291.20, 307.10, 307.70, 317.10, 317.20, 381.410, 423.10, 423.220, and 755.20 of H.B. 96 of the 136th General Assembly are hereby repealed.

Section 5. That Sections 221.15 (as amended by H.B. 96 of the 136th General Assembly), 357.10, 363.10 (as amended by H.B. 96 of the 136th General Assembly), 387.10 (as amended by S.B. 54 of the 135th General Assembly), and 387.13 (as amended by S.B. 54 of the 135th General Assembly) of H.B. 2 of the 135th General Assembly be amended to read as follows:

Sec. 221.15. COMMUNITY SUPPORT

The foregoing appropriation item C58050, Community Support, shall be used to support the projects listed in this section.

	1	2
A	Cleveland Christian Home - Child Wellness Campus	$1,500,000
B	Boys & Girls Club of Greater Cincinnati	$1,400,000
C	Lindner Center	$1,000,000
D	The Buckeye Ranch	$1,000,000
E	Bellefaire Child and Youth Services Center	$750,000
F	LADD Forever Home	$720,000
G	Best Point West Cincinnati Early Childhood and Mental Health Center Construction	$650,000
H	St. Vincent de Paul Child and Family Advocacy Center	$600,000
I	Clark County Family Justice Center	$500,000
J	Horses on the Hill	$500,000

K	Netcare Facility Improvements	$500,000
L	New Main Office for Community Counseling Center of Ashtabula County	$500,000
M	Ravenwood Health Renovation	$500,000
N	Toledo YWCA Domestic Shelter Project	$500,000
O	Tri-County Response Center Project	$500,000
P	Vista Village	$500,000
Q	The Crossroads Center New Recovery Treatment Center	$430,000
R	Applewood Centers Inc.	$425,000
S	Harcum House	$400,000
T	Maryhaven Residential Treatment Facility Improvements	$400,000
U	May Dugan Center Renovation	$400,000
V	YWCA of Greater Cincinnati Domestic Violence Shelter	$400,000
W	Integrated Community Solutions Community Center	$350,000
X	Shelby Health & Wellness Renovation Project	$350,000
Y	Journey Center for Safety and Healing	$300,000
Z	Alliance Area Domestic Violence Shelter	$250,000
AA	Alliance YWCA Headquarters Improvements	$250,000
AB	Ashtabula County Transitional Housing for Homeless	$250,000

	Youth	
AC	CommQuest Reception Project	$250,000
AD	Lower Lights Christian Health Center	$250,000
AE	Paint Creek Youth Center - Multipurpose Community Building	$250,000
AF	St. Vincent Behavioral Health Project	$250,000
AG	The Refuge - New Building	$250,000
AH	Tobacco Treatment Center of Ohio	$250,000
AI	Wayfinders Ohio Emergency Homeless Shelter	$250,000
AJ	Addiction Services Council Facility Expansion	$230,000
AK	Richland County Shelter Renovation Project	$217,235
AL	Cincinnati Children's Hospital Youth Mental Health Facility	$210,000
AM	Child Guidance & Family Solutions (CGFS) - Akron Project	$200,000
AN	Child Guidance & Family Solutions (CGFS) - Stow Buildout	$200,000
AO	Hancock County ADAMH Board	$200,000
AP	Sanctuary Night - Expanding to Meet the Need	$200,000
AQ	Canton Domestic Violence Shelter	$175,000

AR	OhioGuidestone Youth and Family Resiliency Center	$150,000
AS	Lorain County Safe Harbor	$115,000
AT	Foundations Community Childcare, Inc. (FCC)	$101,129
AU	Shelby Mercy Mission House Renovations	$101,000
AV	Beyond the Walls	$100,000
AW	Blue Line Foundation HQ & Regional Training Center	$100,000
AX	Haven Home Renovations	$100,000
AY	Livingston Avenue Community New Direction Project	$100,000
AZ	~~Mansfield Domestic Violence Shelter Child Advocacy Center Renovation~~Mansfield Champions for Children Child Advocacy Center	$100,000
BA	The Cocoon Project for Survivors of Domestic and Sexual Violence	$100,000
BB	Toledo Lutheran Social Services Expansion Project	$100,000
BC	Muskingum Behavioral Health Improvements	$57,000
BD	Veterans Resource Center Project	$50,000

The Department of Behavioral Health shall distribute the foregoing earmark to Vista Village notwithstanding sections 153.06 and 153.07 of the Revised Code.

Sec. 357.10.

	1	2	3
A		CCC CUYAHOGA COMMUNITY COLLEGE	
B			Reappropriations
C	Higher Education Improvement Taxable Fund (Fund 7024)		
D	C37865	Workforce Based Training and Equipment - Taxable	$1,110
E	C37875	Solon Innovation Center - Taxable	$2,250
F	TOTAL Higher Education Improvement Taxable Fund		$3,360
G	Higher Education Improvement Fund (Fund 7034)		
H	C37800	Basic Renovations	$900,000
I	C37853	CWRU Dental Clinic Relocation	$200,000
J	C37856	MetroHealth West 25th Street Corridor Revitalization	$11,250
K	C37859	Bay Village Emergency Shelter	$32,500
L	~~C37861~~	~~Greater Cleveland Food Bank~~	~~$250,000~~
M	C37862	Cleveland Institute of Art Interactive Media Lab	$150,000
N	C37866	University Settlement Broadway Rising Project	$150,000
O	C37867	The Lyric Center	$75,000

P	~~C37868~~	~~Greater Cleveland Foodbank~~	~~$750,000~~
Q	C37869	Shoes and Clothes for Kids	$175,000
R	C37870	West Side Catholic Center - Housing Self-Sufficiency Program	$150,000
S	C37871	The Cleveland Institute of Art	$550,000
T	C37872	Construction Based Trades Academy	$200,000
U	C37873	Medina Christian Academy Capital Expansion Phase II	$300,000
V	TOTAL Higher Education Improvement Fund		~~$3,893,750~~ $2,893,750
W	TOTAL ALL FUNDS		~~$3,897,110~~ $2,897,110

BASIC RENOVATIONS

The amount reappropriated for the foregoing appropriation item C37800, Basic Renovations, is the unencumbered balance as of June 30, 2024, in appropriation item C37800, Basic Renovations, plus the unencumbered balance as of June 30, 2024, in appropriation items C37812, Building A Expansion Module - Western, and C37840, Workforce Economic Development Renovations, plus up to $23,256. Prior to the expenditure of this appropriation, Cuyahoga Community College shall certify to the Director of Budget and Management canceled encumbrances up to $23,256 from appropriation item C37838, Structural Concrete Repairs.

Sec. 363.10.

	1	2	3
A	DAS DEPARTMENT OF ADMINISTRATIVE SERVICES		
B			Reappropriations
C	Building Improvement Fund (Fund 5KZ0)		
D	C10035	Building Improvement	$210,942
E	TOTAL Building Improvement Fund		$210,942
F	Administrative Building Taxable Bond Fund (Fund 7016)		
G	C10041	MARCS - Taxable	$5,045,730
H	C10044	Lorain County MARCS Tower/Sheffield ~~Lake~~Village	$250,000
I	C10052	Symmes Valley Tower Project in Lawrence County	$1,000
J	C10055	Highland County MARCS Tower	$1,000
K	TOTAL Administrative Building Taxable Bond Fund		$5,297,730
L	Administrative Building Fund (Fund 7026)		
M	C10000	Governor's Residence	$2,536,996
N	C10010	Office Services Building Renovations	$64,539
O	C10015	SOCC Renovations	$622,172

P	C10019	25 S. Front Street Renovations	$11,801
Q	C10020	North High Building Complex Renovations	$400,000
R	C10021	Office Space Planning	$5,000,000
S	C10034	Aronoff Center Systems Replacements and Upgrades	$1,150,000
T	C10038	Riffe Renovations	$710,702
U	C10042	IT Projects	$4,000,000
V	C10051	Fleet Sustainability	$250,000
W	TOTAL Administrative Building Fund		$14,746,210
X	Capital IT Projects Fund (Fund 7091)		
Y	C10054	Statewide IT Projects	$10,000,000
Z	TOTAL Capital IT Projects Fund		$10,000,000
AA	TOTAL ALL FUNDS		$30,254,882

MARCS STATEWIDE COMMUNICATIONS SYSTEM

The foregoing appropriation item C10041, MARCS - Taxable, shall be used to purchase or construct the components of MARCS that are not specific to any one agency. The equipment may include, but is not limited to, computer and telecommunications equipment used for the functioning and integration of the system, communications towers, tower sites, tower equipment, and linkages among towers. The Director of Administrative Services shall determine the specific use of funds. Expenditures from this appropriation shall not be subject to Chapters 123. and 153. of the Revised Code.

MEDINA COUNTY RADIO SYSTEM-SEVILLE TOWER

The amount reappropriated for the foregoing appropriation item C10057, Medina County Radio System-Seville Tower, is the unencumbered balance as of June 30, 2024, in appropriation items C230FM, Cultural and Sports Facilities Projects, earmarked for Westfield Center Community Center ADA Improvement Project and the Medina County and Brunswick Historical Societies Project/Wadsworth Historical Society, and C58001, Community Assistance Projects, earmarked for Westfield Center Improvements.

BUILDING IMPROVEMENT

The amount reappropriated for the foregoing appropriation item C10035, Building Improvement, is the unencumbered balance as of June 30, 2024, in appropriation item C10035, Building Improvement, plus up to $293,343. Prior to the expenditure of this additional appropriation, the Department of Administrative Services shall certify to the Director of Budget and Management canceled encumbrances up to $293,343 from appropriation item C10035, Building Improvement.

MARCS - TAXABLE

The amount reappropriated for the foregoing appropriation item C10041, MARCS - Taxable, is the unencumbered balance as of June 30, 2024, in appropriation item C10041, MARCS - Taxable, plus up to $45,731. Prior to the expenditure of this additional appropriation, the Department of Administrative Services shall certify to the Director of Budget and Management canceled encumbrances up to $45,731 from appropriation item C10041, MARCS - Taxable.

LORAIN COUNTY MARCS TOWER/SHEFFIELD ~~LAKE~~ VILLAGE

The amount reappropriated for the foregoing appropriation item C10044, Lorain County MARCS Tower/Sheffield ~~Lake~~Village, is the unencumbered balance as of June 30, 2024, in appropriation item C10044, Lorain County MARCS Tower/Sheffield ~~Lake~~Village, plus the unencumbered balance as of June 30, 2024, in appropriation item C10048, Williams County MARCS Tower.

OFFICE SERVICES BUILDING RENOVATIONS

The amount reappropriated for the foregoing appropriation item C10010, Office Services Building Renovations, is the unencumbered balance as of June 30, 2024, in appropriation item C10010, Office Services Building Renovations, plus up to $64,539. Prior to the expenditure of this additional appropriation, the Department of Administrative Services shall certify to the Director of Budget and Management canceled encumbrances up to $64,539 from appropriation item C10010, Office Services Building Renovations.

SOCC RENOVATIONS

The amount reappropriated for the foregoing appropriation item C10015, SOCC Renovations, is the unencumbered balance as of June 30, 2024, in appropriation item C10015, SOCC Renovations, plus up to $873,760. Prior to the expenditure of this additional appropriation, the Department of Administrative Services shall certify to the Director of Budget and Management canceled encumbrances up to $873,760 from appropriation item C10015, SOCC Renovations.

25 S. FRONT STREET RENOVATIONS

The amount reappropriated for the foregoing appropriation item C10019, 25 S. Front Street Renovations, is the unencumbered balance as of June 30, 2024, in appropriation item C10019, 25 S. Front Street Renovations, plus up to $28,717. Prior to the expenditure of this additional appropriation, the Department of Administrative Services shall certify to the Director of Budget and Management canceled encumbrances up to $28,717 from appropriation item C10019, 25 S. Front Street Renovations.

ARONOFF CENTER SYSTEMS REPLACEMENTS AND UPGRADES

The amount reappropriated for the foregoing appropriation item C10034, Aronoff Center Systems Replacements and Upgrades, is the unencumbered balance as of June 30, 2024, in appropriation item C10034, Aronoff Center Systems Replacements and Upgrades, plus up to $385,580. Prior to the expenditure of this additional appropriation, the Department of Administrative Services shall certify to the Director of Budget and Management canceled encumbrances up to $385,580 from appropriation item C10034, Aronoff Center Systems Replacements and Upgrades.

RIFFE RENOVATIONS

The amount reappropriated for the foregoing appropriation item C10038, Riffe Renovations, is the unencumbered balance as of June 30, 2024, in appropriation item C10038, Riffe Renovations, plus up to $11,514. Prior to the expenditure of this additional appropriation, the Department of Administrative Services shall certify to the Director of Budget and Management canceled encumbrances up to $11,514 from appropriation item C10038, Riffe Renovations.

Sec. 387.10.

	1	2	3
A		FCC FACILITIES CONSTRUCTION COMMISSION	
B			Reappropriations
C	Capital Donations Fund (Fund 5A10)		
D	C230E2	Capital Donations	$1,224,310
E	TOTAL Capital Donations Fund		$1,224,310
F	Public School Building Fund (Fund 7021)		
G	C23001	Public School Buildings	$140,884
H	TOTAL Public School Building Fund		$140,884
I	Administrative Building Fund (Fund 7026)		
J	C23016	Energy Conservation Projects	$275,693
K	C230E3	Hazardous Substance Abatement	$432,652
L	C230E5	State Agency Planning/Assessment	$742,039
M	TOTAL Administrative Building Fund		$1,450,384
N	Cultural and Sports Facilities Building Fund (Fund 7030)		
O	C23025	OHS - Statewide Site Repairs	$35,327
P	C23028	OHS - Basic Renovations and Emergency Repairs	$902,132
Q	C23066	Variety Theater	$85,000

R	C230AB	Cleveland Music Hall	$400,000
S	C230AE	Variety Theatre	$250,000
T	C230AH	Longtown Clemens Farmstead Museum	$90,000
U	C230BL	Fairport Harbor Lighthouse Project	$200,000
V	C230BR	Amherst Historical Water Tower Project	$40,000
W	C230BV	Downtown Toledo Music Hall	$400,000
X	C230CH	Mt. Perry Scenic Railroad Structure Renovations	$125,000
Y	C230CM	Waverly Old Children's Home Renovation	$20,000
Z	C230CN	Garrettsville Buckeye Block Community Theatre	$700,000
AA	C230EC	Triumph of Flight	$250,000
AB	C230EN	OHS - Storage Facility Expansion	$27,654
AC	C230EO	Poindexter Village Museum	$1,000,000
AD	C230FM	Cultural and Sports Facilities Projects	~~$48,664,068~~ $49,664,068
AE	C230J6	West Side Market Renovation	$500,000
AF	C230J7	Cardinal Center	$75,000
AG	C230K3	African-American Legacy Project	$75,000

AH	C230R8	National Ceramic Museum and Heritage Center Renovation	$100,000
AI	C230X8	Riverside Veterans Memorial	$15,000
AJ	C230Y6	Ashtabula Maritime and Surface Transportation Museum	$100,000
AK	C230Z8	Brooklyn John Frey Park	$90,000
AL	TOTAL Cultural and Sports Facilities Building Fund		~~$54,144,181~~ $55,144,181
AM	School Building Program Assistance Fund (Fund 7032)		
AN	C23002	School Building Program Assistance	$192,457,052
AO	TOTAL School Building Program Assistance Fund		$192,457,052
AP	Capital IT Projects Fund (Fund 7091)		
AQ	C230GF	Data Management Solution	$2,500,000
AR	TOTAL Capital IT Projects Fund		$2,500,000
AS	TOTAL ALL FUNDS		~~$251,916,811~~ $252,916,811

PUBLIC SCHOOL BUILDINGS

The amount reappropriated for the foregoing appropriation item C23001, Public School Buildings, is the unencumbered balance as of June 30, 2024, in appropriation item C23001, Public School Buildings, plus up to $300,806. Prior to the expenditure of this additional appropriation, the Facilities Construction Commission shall certify to the Director of Budget and Management canceled encumbrances up to $300,806 from appropriation item C23001, Public School Buildings.

ENERGY CONSERVATION PROJECT

The foregoing appropriation item C23016, Energy Conservation Project, shall be used to perform energy conservation renovations, including the United States Environmental Protection Agency's Energy Star Program, in state-owned facilities. Prior to the release of funds for renovation, state agencies shall have performed a comprehensive energy audit for each project. The Ohio Facilities Construction Commission shall review and approve proposals from state agencies to use these funds for energy conservation. Public school districts and state-supported and state-assisted institutions of higher education are not eligible for funding from this item.

STATE AGENCY PLANNING/ASSESSMENT

The foregoing appropriation item C230E5, State Agency Planning/Assessment, shall be used by the Facilities Construction Commission to provide assistance to any state agency for assessment, capital planning, and maintenance management.

STATEWIDE SITE REPAIRS

The amount reappropriated for the foregoing appropriation item C23025, Statewide Site Repairs, is the unencumbered balance as of June 30, 2024, in appropriation item C23025, Statewide Site Repairs, plus up to $35,327. Prior to the expenditure of this additional appropriation, the Facilities Construction Commission shall certify to the Director of Budget and

Management canceled encumbrances up to $33,476 from appropriation item C23029, Buffington Island State Memorial, $675 from appropriation item C230DK, Zoar Bicentennial Village, and $1,176 from appropriation item C230X6, OHS-Fort Ancient Earthworks.

STORAGE FACILITY EXPANSION

The amount reappropriated for the foregoing appropriation item C230EN, Storage Facility Expansion, is the unencumbered balance as of June 30, 2024, in appropriation item C230EN, Storage Facility Expansion, plus up to $27,654. Prior to the expenditure of this additional appropriation, the Facilities Construction Commission shall certify to the Director of Budget and Management canceled encumbrances up to $27,654 from appropriation item C230X5, OHS-State Archives Shelving.

SCHOOL BUILDING PROGRAM ASSISTANCE

The amount reappropriated for the foregoing appropriation item C23002, School Building Program Assistance, is the unencumbered balance as of June 30, 2024, in appropriation item C23002, School Building Program Assistance, plus the unencumbered balance as of June 30, 2024, in appropriation items C23005, Exceptional Needs, C23010, Vocational Facilities Assistance Program, C23011, Corrective Action Grants, and C23018, STEM Facility Assistance, plus up to $22,091,460. Prior to the expenditure of this additional appropriation, the Facilities Construction Commission shall certify to the Director of Budget and Management canceled encumbrances up to $325,747 from appropriation item C23001, Public School Buildings, $20,950,504 from appropriation item C23002, School Building Program Assistance, $80,128 from appropriation item C23005, Exceptional Needs, $209,403 from appropriation item C23010, Vocational Facilities Assistance Program, and $525,678 from appropriation item C23011, Corrective Action Grants.

Sec. 387.13. CULTURAL AND SPORTS FACILITIES PROJECTS

The amount reappropriated from the foregoing appropriation item C230FM, Cultural and Sports Facilities Projects, shall be equal to the amount of all projects specified in this section, unless the amounts are released prior to June 30, 2024.

The amount reappropriated for the foregoing appropriation item C230FM, Cultural and Sports Facilities Projects, earmarked for the Greater Cleveland Foodbank, is the unencumbered balance as of June 30, 2024, in appropriation items C37861, Greater Cleveland Food Bank, and C37868, Greater Cleveland Foodbank.

The amount reappropriated for the foregoing appropriation item C230FM, Cultural and Sports Facilities Projects, earmarked for Children's Museum of Cleveland and Cleveland Majestic Hall, is the unencumbered balance as of June 30, 2024, in appropriation items C230FM, Cultural and Sports Facilities Projects, earmarked for the African American Museum; C37854, Cleveland Sight Center Health Record System Modernization; C37859, Bay Village Emergency Shelter; and C725E2, Local Parks, Recreation, and Conservation Projects, earmarked to the Fitzwater Train Yard Operations Building renovation project.

The amount reappropriated for the foregoing appropriation item C230FM, Cultural and Sports Facilities Projects, earmarked for the Delhi Historical Society, is the unencumbered balance as of June 30, 2024, in appropriation item C58001, Community Assistance Projects, earmarked for the Lighthouse Behavioral Health Solutions Outpatient Behavioral Health Clinic.

The amount reappropriated for the foregoing appropriation item C230FM, Cultural and Sports Facilities Projects, earmarked for Paulding County Historical Electrical Wiring Project, is the unencumbered balance as of June 30, 2024, in appropriation item C725E2, Local Parks, Recreation, and Conservation Projects, earmarked for Paulding County Park District Floating Pier Addition, Paulding County Park District Boat Launch Improvement, Paulding County Park District, and Paulding County Park District Pier.

The amount reappropriated for the foregoing appropriation item C230FM, Cultural and Sports Facilities Projects, earmarked for the STEM+M Academy, is the unencumbered balance as of June 30, 2024, in appropriation item C32226, STEM+M Academy.

The amount reappropriated for the foregoing appropriation item C230FM, Cultural and Sports Facilities Projects, earmarked for Auglaize County Historical Society Window Project, is the unencumbered balance as of June 30, 2024, in appropriation item C725E2, Local Parks, Recreation, and Conservation Projects, earmarked for New Bremen StoryWalk.

	1	2
A	Project List	
B	Dayton Dragons Improvements	$5,000,000
C	Columbus Symphony Orchestra	$2,000,000
D	Rock and Roll Hall of Fame and Great Lakes Science Center	$1,750,000
E	STEM+M Academy	$1,542,400

F	Cincinnati Museum Center STEM - Biomedical and Early Childhood Exhibits	$1,200,000
G	Allen County Memorial Hall Improvements	$1,000,000
H	Historic Newark Arcade Renovation	$1,000,000
I	Eric Mendelsohn Park Synagogue Campus Restoration	$1,000,000
J	Playhouse Square	$1,000,000
K	Port Regal Theatre	$1,000,000
L	Rock and Roll Hall of Fame Expansion	$1,000,000
M	Jeep Museum	$1,000,000
N	Dayton Air Credit Union Ballpark	$1,000,000
O	Greater Cleveland Foodbank	$1,000,000
P	Cleveland Museum of Art Horace Kelley Art Foundation Lobby Renovation Phase II	$900,000
Q	A.B. Graham Memorial at I-70 and SR 72	$750,000
R	American Sign Museum	$750,000
S	Cleveland Museum of Art	$750,000
T	World Heritage and Visitor Center	$730,000
U	Central Presbyterian Church	$650,000

V	Emery Theater Restoration	$650,000
W	DeYor Performing Arts Center	$600,000
X	National Museum of the Great Lakes Expansion Project	$600,000
Y	Ohio Aviation Hall of Fame	$550,000
Z	Canton Township Palace Theater	$500,000
AA	Day Air Credit Union Ballpark Professional Development License Facility Standard Improvements	$500,000
AB	Fort Recovery Opera House	$500,000
AC	International Soap Box Derby	$500,000
AD	Lyric Theater Renovation	$500,000
AE	Miami Valley Veterans Museum	$500,000
AF	Ohio Aerospace Institute Building Repair Project	$500,000
AG	York Mason Building Renovation	$500,000
AH	Louis Sullivan Building of Newark Restoration and Adaptive Reuse	$489,000
AI	Brown-Harris Historic Cemetery Preservation	$450,000
AJ	Lake Erie Nature and Science Center	$450,000

	Wildlife Gardens Education Project	
AK	Columbus Museum of Art	$350,000
AL	Fort Laurens Restoration	$330,000
AM	Cleveland Center for Arts and Technology	$325,000
AN	Harveysburg First Free Black School	$322,500
AO	Children's Museum of Cleveland	$307,500
AP	Vandalia Art Park Amphitheater	$300,000
AQ	Champaign County YMCA	$300,000
AR	Rockwell District Cultural and Arts Amphitheater - Whitehall	$300,000
AS	Steubenville Grand Theater	$300,000
AT	National Museum of the Great Lakes Expansion	$300,000
AU	Willoughby Amphitheater	$300,000
AV	Oak Harbor Riverfront	$275,000
AW	City of Orrville Market West Historic Area	$250,000
AX	Cranz Farm at Hale Farm and Village	$250,000
AY	Findlay Market Infrastructure Renovations	$250,000
AZ	Piqua Arts - The Bank	$250,000

BA	Rickenbacker Boyhood Home	$250,000
BB	Sandusky State Theatre	$250,000
BC	Youngstown Area Jewish Federation	$250,000
BD	Tam O'Shanter Renovations	$250,000
BE	Yoctangee Park Historic Armory	$250,000
BF	Preble County Historical Society Restoration and Nature Reserve	$240,000
BG	Pickaway County Memorial Hall	$225,000
BH	Evendale Cultural Arts Center ADA Compliance	$225,000
BI	Beck Center	$200,000
BJ	Complete Cozad - Health Hospitality Campus	$200,000
BK	East Liverpool Revitalization Project	$200,000
BL	Grant Sawyer Carriage House	$200,000
BM	Marion Heritage Hall	$200,000
BN	Grove City Outdoor Cultural Arts Performance Facility	$200,000
BO	South Point Community Center Update and Modernization	$200,000
BP	Warren Community Amphitheater Renovations	$200,000

BQ	Johnstown Amphitheater	$150,000
BR	Necco Center Campus	$150,000
BS	Nuestra Gente Community Center	$150,000
BT	Powell Education Center	$150,000
BU	St. Clairsville Train Depot	$150,000
BV	Van Wert Area Performing Arts	$150,000
BW	Village of Richwood Opera House Restoration	$150,000
BX	Greenfield Historical Society Restoration Project	$150,000
BY	Clearview Museum	$150,000
BZ	Woodsfield Monroe Theatre	$135,000
CA	Pump House Center for the Arts	$127,000
CB	Beach Park Railway Museum	$125,000
CC	John and Iris Hathaway Education and Community Center	$125,000
CD	Unionville Tavern Improvements	$125,000
CE	Lorain County Historical Society	$112,000
CF	Cleveland Majestic Hall	$100,000

CG	Barker House Stabilization Project	$100,000
CH	Chagrin Falls Historical Society	$100,000
CI	Columbus College of Art and Design Youth and Community Learning Hub	$100,000
CJ	Downtown Marion Community Culture and Entertainment Zone	$100,000
CK	Dublin Arts Council - Muirfield Drive Project	$100,000
CL	Evendale Cultural Arts Center - ADA Compliance	$100,000
CM	Firelands Historical Society Expansion	$100,000
CN	Galion Big Four Depot Renovation	$100,000
CO	Historic Hoover Auditorium Renovation	$100,000
CP	Historic Sidney Theater Phase II	$100,000
CQ	Hotel McArthur	$100,000
CR	Jacob Miller Tavern	$100,000
CS	Kol Israel Foundation Holocaust Memorial	$100,000
CT	Louis Sullivan Building	$100,000
CU	Macedonia Missionary Baptist Church Renovation	$100,000

CV	Middletown Entertainment and Sports Venue	$100,000
CW	Port Clinton Arts Garage	$100,000
CX	Portage Riverwalk Arts Infrastructure - Oak Harbor	$100,000
CY	Ro-Na Theater Entertainment and Performing Arts Theater	$100,000
CZ	Swanton Memorial Park Improvements	$100,000
DA	Walnut Hills Creative Campus	$100,000
DB	Wellston Sport Complex	$100,000
DC	Maltz Museum of Jewish Heritage Reimagine Project	$100,000
DD	The Music Settlement Center for Innovation, Education, and Technology	$100,000
DE	Minerva Park Amphitheater Restoration	$100,000
DF	Rickenbacker Woods Museum	$100,000
DG	Covedale Center - Phase 6 Renovations	$100,000
DH	West Liberty Town Hall Opera House Community Center Restoration and Renovation	$100,000
DI	Polish Cultural Center	$100,000
DJ	Battle of Buffington Island Civil War	$100,000

	Battlefield Museum	
DK	Twin City Opera House	$100,000
DL	Gant Stadium Renovation	$100,000
DM	Octagon House	$100,000
DN	Circleville Historic City Hall Improvements	$100,000
DO	Pickaway County Historical Society Museum	$100,000
DP	Camden Opera House Second Floor Renovation	$100,000
DQ	Levi Scofield Mansion Transformation	$100,000
DR	El Mercado at La Villa Hispana Cultural Revitalization	$100,000
DS	Leesburg Historic B & O Rail Depot	$100,000
DT	The Funk Music Hall of Fame and Exhibition Center	$100,000
DU	Jacob Miller's Tavern Renovation	$100,000
DV	Sugarcreek Township Veterans Memorial	$90,000
DW	Muirfield/Dublin Arts Project	$75,000
DX	Danny Thomas Park Amphitheater	$75,000
DY	Pleasant Square Community Center	$75,000

DZ	Tarlton Community Building	$75,000
EA	Hune Covered Bridge Relocation	$75,000
EB	Massillon Museum Fire Monitoring System	$68,000
EC	Nancy and David Wolf Holocaust and Humanity Center	$56,000
ED	Delhi Historical Society	$50,000
EE	Willoughby Arts Education and Performing Arts Center	$50,000
EF	G.A.R. Hall Historic Rehabilitation	$50,000
EG	Grand Army of the Republic Hall	$50,000
EH	Grant Presidential Sculpture	$50,000
EI	Mansard Building Project	$50,000
EJ	Trumpet in the Land Outdoor Drama Tower Project	$50,000
EK	Zanesville Gateway District	$50,000
EL	Zanesville Museum of Art Facility EIFS Repairs and HVAC Replacement	$50,000
EM	Mausoleum Repair	$50,000
EN	John S. Knight Convention Center	$50,000
EO	Wright Patterson Air Force Base Holocaust	$50,000

	Museum	
EP	Clark Gable Facility Improvements	$50,000
EQ	Hardin County Armory	$45,000
ER	Davis Shai House Technology Update	$41,000
ES	Wendel Concert Stage	$35,000
ET	History of Weston, Historical Offerings	$30,000
EU	Dayton Contemporary Dance Arts and Cultural Center	$25,000
EV	Village of Garrettsville Cemetery	$25,000
EW	Evendale Cultural Arts Center	$25,000
EX	Piketon Liberty Memorial	$25,000
EY	Bucyrus Bicentennial Arch Project	$25,000
EZ	Fairborn Military Veterans Memorial	$25,000
FA	Stained Glass Window Restoration for the Wapakoneta Museum	$22,000
FB	Shelby House Museum	$20,000
FC	Muskingum County History (FKA Stone Academy)	$15,668
FD	Paulding County Historical Electrical Wiring Project	$14,500

FE	Jackson Center Museum Building Improvements	$13,500
FF	Scioto County Heritage Museum Restoration	$10,000
FG	Auglaize County Historical Society Window Project	$7,500
FH	Leipsic Recreation Center Improvements	$7,500
FI	Jeromesville Totem Pole	$3,000

Section 6. That existing Sections 221.15 (as amended by H.B. 96 of the 136th General Assembly), 357.10, 363.10 (as amended by H.B. 96 of the 136th General Assembly), 387.10 (as amended by S.B. 54 of the 135th General Assembly), and 387.13 (as amended by S.B. 54 of the 135th General Assembly) of H.B. 2 of the 135th General Assembly are hereby repealed.

Section 7. 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.

Section 8.

	1	2	3	4	5
A			DEV DEPARTMENT OF DEVELOPMENT		
B	Dedicated Purpose Fund Group				

C	5XM0	195576	All Ohio Future Fund	$6,100,000	$1,200,000
D	Dedicated Purpose Fund Group Total			$6,100,000	$1,200,000
E	TOTAL ALL BUDGET FUND GROUPS			$6,100,000	$1,200,000

ALL OHIO FUTURE FUND

Of the foregoing appropriation item 195576, All Ohio Future Fund, $6,100,000 in fiscal year 2026 shall be allocated to the Zanesville-Muskingum County Port Authority. This earmark is in addition to any amounts appropriated by the Ohio Controlling Board in calendar year 2025 and earmarked for the Zanesville-Muskingum County Port Authority.

Of the foregoing appropriation item 195576, All Ohio Future Fund, up to $1,200,000 in fiscal year 2027 shall be used to administer the All Ohio Future Fund.

Section 9. Within the limits set forth in this act, the Director of Budget and Management shall establish accounts indicating the source and amount of funds for each appropriation made in this act, and shall determine the manner in which appropriation accounts shall be maintained. Expenditures from operating appropriations contained in this act shall be accounted for as though made in, and are subject to all applicable provisions of, H.B. 96 of the 136th General Assembly.

Section 10. To assist the Department of Job and Family Services in establishing the methodology and technical system used for determining payment error rates in the Supplemental Nutrition Assistance Program in accordance with section 5101.546 of the Revised Code, the Department shall consult with the following stakeholders:

(A) The Ohio Job and Family Services Directors' Association;

(B) Five county department of job and family services directors, or the directors' designees, each representing a distinct region of the state;

(C) A designee of the County Commissioners Association of Ohio;

(D) Any other stakeholders selected by the Department of Job and Family Services.

Section 11. (A) As used in this section, "qualified property" means property that satisfies all of the following requirements:

(1) The property was acquired by an organization described under section 501(c)(3) of the Internal Revenue Code;

(2) The deed for the property was recorded between December 1, 2022, and December 31, 2022, inclusive;

(3) The property was used by that organization, or by another organization that it wholly owns and controls, for conservation or preservation purposes that satisfies the qualifications for tax exemption under section 5709.12 of the Revised Code for property used exclusively for charitable purposes.

(B) Notwithstanding sections 5713.08, 5713.081, and 5715.27 of the Revised Code, and without regard to any time or payment limitations under any section of the Revised Code, the owner or prior owner of qualified property at any time within twelve months after the effective date of this section may file an application with the Tax Commissioner requesting that the qualified property be placed on the exempt list and that all unpaid taxes, penalties, and interest on the property be abated, including taxes, penalties, and interest that have become a lien prior to the date of acquisition of title to the property by the qualified property's owner.

(C) The application shall be made on the form prescribed by the Tax Commissioner under section 5715.27 of the Revised Code and shall list the name of the county in which the property is located; the property's legal description, taxable value, and the amount, in dollars, of the unpaid taxes, penalties, and interest; the date of acquisition of title to the property; the use of the property during any time that the unpaid taxes accrued; and any other information required by the Commissioner. The county auditor shall supply the required information upon request of the applicant.

(D) Upon request of the applicant, the county treasurer shall determine if all taxes, penalties, and interest that became a lien on the qualified property before it was first used by the property's owner or a prior owner for an exempt purpose have been paid in full. If so, the county treasurer shall issue a certificate to the applicant stating that all such taxes, penalties, and interest have been paid in full. The applicant shall attach the county treasurer's certificate to the application filed with the Tax Commissioner under this section.

(E) Upon receipt of an application, the Tax Commissioner shall determine if the qualified property meets the qualifications set forth in this section and if so shall issue an order directing that the property be placed on the exempt list of the county in which it is located and that all unpaid taxes, penalties, and interest for each year that the property met the qualifications for exemption described in section 5709.07 of the Revised Code or another section of the Revised Code be abated. If the Commissioner finds that the property is or previously was being used for a purpose that would disqualify it for such exemption, the Tax Commissioner shall issue an order denying the application with respect to such tax years where the Commissioner finds that disqualifying use.

(F) If the Tax Commissioner finds that the property is not entitled to the tax exemption and abatement of unpaid taxes, penalties, and interest for any of the years for which the applicant claims an exemption or abatement, the Commissioner shall order the county treasurer of the county in which the property is located to collect all taxes, penalties, and interest on the property for those years as required by law.

Section 12. The amendment by this act of section 319.304 of the Revised Code applies to all resolutions adopted before, on, or after the effective date of this section. In the case of a resolution adopted before that date, the requirements of the amendment shall apply on and after that date without the need for the board of county commissioners to amend the existing resolution or adopt a new resolution.

Section 13. The amendment by this act of divisions (A)(21) and (A)(44) of section 5747.01 of the Revised Code are intended to clarify the meaning of those divisions as they existed before the effective date of this section and are not intended to change their meaning in any way.

Section 14. Section 2303.201 of the Revised Code as presented in this act takes effect on the later of March 30, 2026, or the effective date of this section. (March 30, 2026, is the effective date of an earlier amendment to that section by

H.B. 96 of the 136th General Assembly.)

Section 15. This act is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health, and safety. The reason for such necessity is that certain foreign government officials and contractors associated with the United States military and Department of Defense are otherwise unable to drive in Ohio without undertaking the complete driver's education courses and practice hours. Therefore, this act shall go into immediate effect.