

As Reported by the Senate Finance Committee

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Sub. H. B. No. 434

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

To amend sections 122.09, 122.636, 123.282,	1
123.283, 126.67, 319.304, 1901.26, 1907.24,	2
2303.201, 2501.16, 4507.21, 4513.60, 4513.61,	3
4513.66, 5101.98, 5119.89, and 5747.01 and to	4
enact section 5101.546 of the Revised Code and	5
to amend Sections 209.30, 221.10, 221.30,	6
221.40, 229.40, 237.10, 265.10, 265.110,	7
265.215, 291.20, 307.10, 307.70, 317.10, 317.20,	8
381.410, 423.10, 423.220, and 755.20 of H.B. 96	9
of the 136th General Assembly and Sections	10
221.15 as subsequently amended, 357.10, 363.10	11
as subsequently amended, 387.10 as subsequently	12
amended, and 387.13 as subsequently amended of	13
H.B. 2 of the 135th General Assembly to make	14
corrections related to the transportation and	15
main operating budgets, to make appropriations,	16
and to declare an emergency.	17

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

Section 1. That sections 122.09, 122.636, 123.282, 18
123.283, 126.67, 319.304, 1901.26, 1907.24, 2303.201, 2501.16, 19
4507.21, 4513.60, 4513.61, 4513.66, 5101.98, 5119.89, and 20
5747.01 be amended and section 5101.546 of the Revised Code be 21
enacted to read as follows: 22

Sec. 122.09. (A) As used in this section: 23

(1) "Development costs" means all expenditures paid or 24
incurred by the property owner in completing a certified 25
transformational mixed use development project including 26
acquisition costs and all costs incurred before the project is 27
certified by the director of development. 28

(2) "Eligible expenditures" means certain expenditures 29
paid or incurred by the property owner in completing a certified 30
transformational mixed use development project after the project 31
is certified by the director of development, including 32
architectural or engineering fees, due diligence costs, hard and 33
soft construction costs, paid or incurred in connection with the 34
project and architectural and engineering fees and due diligence 35
costs incurred before the date the project is certified by the 36
director of development under division (C) of this section. 37

(3) "Property owner" means a person or persons holding a 38
fee simple or leasehold interest in real property, including 39
interests in real property acquired through a capital lease 40
arrangement, and a person or persons in contract to acquire real 41
property with the only remaining contractual contingency being 42
receipt of an award under this section. "Owner" does not include 43
the state or a state agency, or any political subdivision as 44
defined in section 9.23 of the Revised Code. For the purpose of 45
this division, "fee simple interest," "leasehold interest," and 46
"capital lease" shall be construed in accordance with generally 47

accepted accounting principles. 48

(4) "Transformational mixed use development" means a 49
project that consists of eligible expenditures for new 50
construction or the redevelopment, rehabilitation, expansion, or 51
other improvement of vacant buildings or structures, or a 52
combination of the foregoing, and that, inclusively: 53

(a) Will have a transformational economic impact on the 54
project site; 55

(b) Integrates at least two of the following uses into one 56
mixed use development: 57

(i) Office; 58

(ii) Residential; 59

(iii) Retail, which may include restaurant space; 60

(iv) Hotel and hospitality; 61

(v) Recreation. 62

(c) Satisfies one of the following criteria: 63

(i) If the project site is located within ten miles of a 64
major city, the project includes at least one new or previously 65
vacant building that is fifteen or more stories in height or has 66
a floor area of at least three hundred fifty thousand square 67
feet, or after completion will be the site of employment 68
accounting for at least five million dollars in annual payroll, 69
or includes two or more buildings that are connected to each 70
other, are located on the same parcel or on contiguous parcels, 71
and that collectively have a floor area of at least three 72
hundred fifty thousand square feet; 73

(ii) If the project site is not located within ten miles 74

of a major city, the project includes at least one new or 75
previously vacant building that is two or more stories in height 76
or has a floor area of at least seventy-five thousand square 77
feet or two or more new buildings that are located on the same 78
parcel or on contiguous parcels and that collectively have a 79
floor area of at least seventy-five thousand square feet. 80

A "transformational mixed use development" does not 81
include a project located wholly or partially in a 82
transformational major sports facility mixed-use project 83
district as defined in section 123.28 of the Revised Code. 84

(5) "Increase in tax collections" means the difference, if 85
positive, of the amount of state and local taxes estimated to be 86
derived from economic activity occurring within the project 87
site, but excluding any other phases of the development project 88
for developments completed in phases, during the completion 89
period minus the amount of such taxes that are estimated to be 90
derived from such economic activity in that site during the same 91
period if the transformational mixed use development project 92
were not certified by the director of development and completed. 93

(6) "Completion period" means the time period beginning on 94
the day after a transformational mixed use development project 95
is certified by the director of development and ending on the 96
fifth anniversary of the day the project is completed. 97

(7) "Contribute capital" means to invest, loan, or donate 98
cash in exchange for an equity interest in an asset, or a debt 99
instrument. 100

(8) "Major city" means a municipal corporation that has a 101
population greater than one hundred thousand. 102

(9) "Project site" means the land, and improvements 103

thereon, upon which a transformational mixed use development 104
will be constructed, which consists of a single parcel or 105
multiple parcels that are contiguous with one another, including 106
parcels separated only by a publicly dedicated road. 107

(B) The property owner of one or more parcels of land in 108
this state within which a transformational mixed use development 109
project is planned may apply to the director of development for 110
certification of the development project and preliminary 111
approval of a tax credit in an amount up to ten per cent of the 112
estimated eligible expenditures. Each application shall be filed 113
in the form and manner prescribed by the director and shall, at 114
minimum, include a development plan comprised of all of the 115
following information: 116

(1) The location of the project site and an indication of 117
whether it is located within ten miles of a major city; 118

(2) A detailed description of the proposed 119
transformational mixed use development project including site 120
plans, elevations, construction drawings, architectural 121
renderings, or other means sufficient to convey the appearance, 122
size, purposes, capacity, and scope of the project; 123

(3) A viable project budget supported by construction hard 124
cost estimates, organized by line item, that estimates the 125
development costs and eligible expenditures that have been or 126
will be incurred in the completion of the project; 127

(4) A viable financial plan showing both (a) at least 128
fifty-one per cent of the needed funding secured, as evidenced 129
by commitment letters, letters of intent, or terms sheets and 130
third party equity verification, and (b) a strategy for 131
obtaining any needed but not yet secured funding; 132

(5) An estimated schedule for the progression and	133
completion of the project;	134
(6) An assessment of the projected newly created economic	135
impact of and from the project based upon the projected increase	136
in tax collections during the completion period at the project	137
site, excluding economic activity existing at the time of or	138
before certification of the development project and preliminary	139
approval of a tax credit, prepared by an economic impact	140
consultant with experience performing economic impact studies in	141
Ohio and reviewed by an independent third party reviewer	142
retained by the director of development to ensure accuracy,	143
uniformity, consistency, and fairness;	144
(7) Evidence that the increase in tax collections during	145
the completion period will exceed ten per cent of the estimated	146
eligible expenditures reported under division (B) (3) of this	147
section;	148
(8) The portion of any tax credit issued that the	149
applicant would like issued to the property owner or to an	150
insurance company, financial institution, or other person based	151
upon capital contributions that have been made or will be made	152
to the project;	153
(9) Evidence that, but for the applicant's receipt of the	154
credit, the project will not be completed. If any portion of the	155
project the applicant seeks certification and preliminary	156
approval for has commenced construction, excluding brownfield	157
remediation and demolition, or the project has closed on	158
construction financing, this division's standard is not met and	159
the project is not eligible for certification and preliminary	160
approval.	161

(C) (1) In determining whether to certify a project that is 162
the subject of an application submitted under division (B) of 163
this section, the director of development shall consider the 164
potential impact of the transformational mixed use development 165
on the project site in terms of architecture, accessibility to 166
pedestrians, retail entertainment and dining sales, job 167
creation, and revenue from sales, income, lodging, and property 168
taxes. The director shall not certify a project unless it 169
satisfies the following conditions: 170

(a) The project qualifies as a transformational mixed use 171
development project and satisfies all other criteria prescribed 172
by this section or by rule of the director; 173

(b) The estimated increase in tax collections from the 174
project site during the completion period exceeds ten per cent 175
of the estimated eligible expenditures for the project reported 176
under division (B) (3) of this section; 177

(c) The applicant will not be able to (i) close on 178
construction financing, (ii) commence construction, excluding 179
any brownfield remediation or demolition that may have already 180
been performed, and (iii) complete the project unless the 181
applicant receives the credit; 182

(d) If the project site is located within ten miles of a 183
major city, the estimated eligible expenditures to complete the 184
project exceed fifty million dollars. 185

In making a determination of whether or not to approve an 186
application, the director may conduct an interview of the 187
applicant. 188

(2) If the director of development approves an 189
application, the director shall issue a statement certifying the 190

associated transformational mixed use development project and 191
preliminarily approving a tax credit. The statement shall 192
stipulate that issuance of a tax credit certificate is 193
contingent upon completion of the transformational mixed use 194
development project as described in the development plan for the 195
project. The statement shall specify the estimated amount of the 196
tax credit preliminarily approved and the amount of credit 197
preliminarily approved for each person identified in the 198
application pursuant to division (B)(8) of this section, but 199
state that the amount of the credit is dependent upon 200
determination of the actual eligible expenditures attributed to 201
the project. 202

The amount of the credit shall not exceed the amount 203
applied for in the application approved by the director. 204

(3) The total estimated amount of the tax credit shall 205
equal up to ten per cent of the estimated eligible expenditures 206
for the project as reported in the project development plan 207
pursuant to division (B) of this section. The estimated credit 208
amounts may be reduced by the director of development as a 209
condition of certifying the project if such a reduction is 210
necessary to comply with the limitations on the amount of 211
credits that may be preliminarily approved as prescribed by 212
division (C)(5) of this section. The estimated credit amounts 213
shall not be adjusted after the statement described in division 214
(C)(2) of this section has been issued, except as provided by 215
division (G) of this section. 216

(4) If the director of development denies an application, 217
the director shall notify the applicant of the reason or reasons 218
for such determination. The director's determination is final, 219
but an applicant may revise and resubmit a previously denied 220

application in a future year. 221

(5) (a) The director of development may not preliminarily 222
approve more than one hundred twenty-five million dollars of new 223
estimated tax credits in each of fiscal years 2026 and 2027. The 224
director shall not preliminarily approve any dollar amount of 225
new estimated tax credits under this section in any fiscal year 226
after fiscal year 2027 unless specifically authorized by an act 227
of the general assembly. 228

Tax credits preliminarily approved under this section in 229
preceding fiscal years and for which preliminary approval was 230
rescinded in the fiscal year immediately preceding the current 231
fiscal year shall be available for preliminary approval under 232
this section in the current fiscal year. Credit amounts 233
available due to such rescission do not apply towards the one 234
hundred twenty-five million dollar limit prescribed in this 235
division. 236

(b) Except as provided in division (C) (6) of this section, 237
not more than eighty-five million dollars of estimated new tax 238
credits, plus an amount equal to two-thirds of any credits for 239
which preliminary approval was rescinded in the preceding fiscal 240
year, may be preliminarily approved in connection with projects 241
that are located within ten miles of a major city in the current 242
fiscal year. 243

(c) Not more than twenty million dollars of estimated tax 244
credits may be preliminarily approved in connection with the 245
same transformational mixed use development project. 246

(6) If, for the current fiscal year, the dollar amount of 247
tax credits applied for under division (B) of this section in 248
connection with projects that are not located within ten miles 249

of a major city exceeds forty million dollars, plus an amount 250
equal to one-third of any credits for which preliminary approval 251
was rescinded in the preceding fiscal year, the director of 252
development shall rank those applications and certify and 253
preliminarily approve tax credits for the associated projects in 254
order, pursuant to division (C)(7) of this section. If the 255
dollar amount of tax credits applied for under division (B) of 256
this section in connection with such projects is less than that 257
amount, the difference shall be available for projects within 258
ten miles of a major city. 259

If, for the current fiscal year, the dollar amount of tax 260
credits applied for in connection with projects located within 261
ten miles of a major city exceeds eighty-five million dollars, 262
plus an amount equal to two-thirds of any credits for which 263
preliminary approval was rescinded in the previous fiscal year 264
and the amount of funds initially reserved for projects more 265
than ten miles from a major city but unawarded to such projects, 266
the director shall rank those applications and certify the 267
associated projects in order, pursuant to division (C)(7) of 268
this section. 269

(7) When ranking is required under division (C)(6) of this 270
section, the director of development shall compare applicant 271
projects that are within ten miles of a major city to other 272
applicant projects that are within ten miles of a major city, 273
and the director shall compare applicant projects that are more 274
than ten miles outside of a major city with other applicant 275
projects that are more than ten miles outside of a major city. 276
The director shall apply a point value to applications according 277
to the following criteria: 278

(a) Up to ten points based on comparative measurement of 279

physical scope of the projects as measured by gross square 280
footage of vertical improvements including new construction and 281
renovated space. The largest project in terms of physical scope 282
shall receive ten points and the remaining projects shall 283
receive points based on a percentage basis in proportion to each 284
project's relative size as compared to the largest project in 285
that location category, by gross square footage~~+~~. 286

(b) Up to five points based on a comparative measurement 287
of the density of the new project as measured by a building to 288
land ratio using the gross square footage of new construction 289
and renovated space and the gross land square footage of the 290
project parcels excluding submerged land. The highest ratio in 291
terms of building to land ratio shall receive five points and 292
the remaining projects shall receive points based on a 293
percentage basis in proportion to each project's relative ratio 294
as compared to the highest project ratio~~+~~. 295

(c) Up to ten points based on an evaluation of the 296
distribution of project end uses, with preference given to 297
projects with greater variety and distribution of uses; 298

(d) Up to fourteen points based on the project's receipt 299
of necessary government approvals and local support, available 300
as follows: 301

(i) Two points for zoning approval or evidence, in the 302
form of a letter from the governmental body with jurisdiction 303
over the zoning of the project site, that the project site 304
already has the necessary zoning for the project; 305

(ii) Two points for planning commission approval or 306
evidence that planning commission approval is not required; 307

(iii) Two points available for existing utility 308

connections or commitments to establish utility connections 309
including water, sewer, sanitary storm, and electric documented 310
by utility service letters; 311

(iv) Two points for an approved and executed development 312
agreement with each municipal corporation or township in which 313
the development project is proposed; 314

(v) Two points for approved construction drawings and 315
issuance of construction permits for the entirety of the scope 316
of work set forth in the application; 317

(vi) Up to two points available for letters in support of 318
the project and the application. One point is available for a 319
letter in support of the project and the application from the 320
mayor, city manager, or other chief executive of each municipal 321
corporation or township, and one point is available for a letter 322
in support of the project and the application from the chief 323
executive of each county, where the development project is to be 324
located~~+~~. 325

(vii) Two points available for documented financial 326
support for the project from each municipal corporation or 327
township in which the project is located, which may include tax 328
increment financing or creation of a community reinvestment area 329
under section 3735.66 of the Revised Code. 330

(e) Up to ten points based on the committed funding 331
sources as a percentage of total development costs. A project 332
that has funding commitments for all projected development costs 333
shall receive ten points, and projects with funding commitments 334
for less than all projected development costs shall receive a 335
number of points based on the relative amount of committed 336
funding compared to total development costs of the given 337

project. 338

The funding commitments may take into account the 339
monetized value of the certificate applied for under this 340
section so long as the applicant provides a letter of intent or 341
commitment to purchase that certificate if issued. Letters of 342
intent or loan commitments are required to earn points for any 343
financing that is a funding source in this category and any such 344
letter of intent or loan commitment may be subject to the 345
receipt of an award under this section. 346

(f) Up to five points based on purchase or lease 347
commitments from end users for the space created by the project. 348
Projects that have received commitments for all space shall 349
receive five points, and projects with less than all end users 350
committed shall be allocated points based on the relative square 351
footage of committed space compared to total project square 352
footage. 353

(g) Up to ten points for projects in areas of higher 354
relative walkability as measured by the United States 355
environmental protection agency's walkability index for the 356
project's census tract with projects in areas designated as the 357
highest level of walkability receiving ten points and projects 358
in areas with lower levels of walkability receiving proportional 359
points; 360

(h) Up to five points based on a comparative measurement 361
of total retail, entertainment, and dining sales to be generated 362
by the project. Projects generating the largest return on 363
investment shall receive five points, and the remaining projects 364
shall be allocated points based on relative return on investment 365
in comparison to the highest scoring project in this category. 366

(i) Up to five points based on a comparative measurement 367
of the total new payroll to be generated by the project. 368
Projects generating the largest return on investment shall 369
receive five points, and remaining projects shall be allocated 370
points based on relative return on investment in comparison to 371
the highest scoring project in this category. 372

(j) Up to twenty points based on a comparative measurement 373
of the total sales, income, lodging, and property taxes to be 374
generated by the project. Projects generating the largest return 375
on investment shall receive twenty points, and remaining 376
projects shall be allocated points based on relative return on 377
investment in comparison to the highest scoring project in this 378
category. 379

(k) Up to six points for community impacts, available as 380
follows: 381

(i) Two points for evidence that the project supports the 382
vision and goals stated in the local master plan or other 383
economic development strategy adopted by the local 384
jurisdiction; 385

(ii) Two points for the projects that provide community 386
gathering, event, park, or other similar space open to the 387
public. Projects that incorporate public space that accounts for 388
ten per cent or more public space relative to the total square 389
footage of all project end uses will receive two points. 390
Projects that incorporate public space that accounts for less 391
than ten per cent but greater than zero per cent public space 392
relative to the total square footage of all project end uses 393
will receive one point. 394

(iii) Two points for projects that include remediation of 395

a brownfield or the rehabilitation of a building or structure 396
that is one hundred per cent vacant for the twelve months 397
immediately preceding the date of application. As used in this 398
division "brownfield" has the same meaning as in section 399
122.6511 of the Revised Code. 400

(8) When calculating the economic impact of a project 401
previously completed and future phases of a phased development 402
are not permitted to be included in the economic impact analysis 403
or scoring. 404

(D) Within twelve months of the date a project is 405
certified, the property owner shall provide the director of 406
development with an updated schedule for the progression and 407
completion of the project and documentation sufficient to 408
demonstrate that construction of the project has begun. If the 409
property owner does not provide the schedule and documentation 410
or if construction of the project has not begun within the time 411
prescribed by this division, the director shall rescind 412
certification of the project and send notice of the rescission 413
to the property owner. A property owner that receives notice of 414
rescission may submit a new application concerning the same 415
project under division (B) of this section. 416

(E) An applicant that is preliminarily approved for a tax 417
credit under this section may sell or transfer the rights to all 418
or a portion of that credit to one or more persons. The 419
applicant shall notify the ~~tax credit authority~~ director of 420
development upon selling or transferring the rights to the 421
credit. The notice shall identify the person or persons to which 422
the credit was sold or transferred and the credit amount sold or 423
transferred to each such person. A credit may be divided among 424
multiple purchasers through more than one transaction and any 425

person to whom the right to claim all or a portion of a credit 426
was transferred may transfer that right, in whole or in part, to 427
another person. 428

(F) (1) The property owner shall notify the director of 429
development upon completion of a certified transformational 430
mixed use development project. The notification shall include a 431
report prepared by a third-party certified public accountant 432
that contains a detailed accounting of the actual development 433
costs and eligible expenditures attributed to the project. 434

(2) Upon receiving such a notice, the director of 435
development shall issue a tax credit certificate to each 436
applicant, or other person identified in the application 437
pursuant to division (B) (8) of this section, that is 438
preliminarily approved for a credit associated with the project. 439

(G) The value of the tax credit certificates issued in 440
connection with the transformational mixed use development 441
project shall be computed as the lesser of the amount 442
preliminarily approved for the tax credit or ten per cent of the 443
actual eligible expenditures attributed to the project. 444

(H) The aggregate value of all tax credit certificates 445
issued under this section for the same transformational mixed 446
use development project shall not exceed (1) ten per cent of the 447
actual eligible expenditures of that project or (2) the 448
estimated credit amount preliminarily approved by the director 449
of development in connection with the project. 450

(I) Issuance of a tax credit certificate under this 451
section does not represent a verification or certification by 452
the director of development of the actual eligible expenditures 453
of the project. Such amounts are subject to inspection and 454

examination by other state agencies. 455

(J) Upon the issuance of a tax credit certificate under 456
this section, the director of development shall certify to the 457
superintendent of insurance and the tax commissioner (1) the 458
name of each person that was issued a tax credit certificate, 459
(2) whether a person acquired the rights to the tax credit 460
certificate from the property owner, (3) the credit amount shown 461
on each tax credit certificate, and (4) any other information 462
required by the rules adopted under this section. A person that 463
holds the rights to a tax credit certificate issued under this 464
section may claim a tax credit under section 5725.35, 5726.62, 465
5729.18, or 5747.87 of the Revised Code, subject to any 466
limitations in those sections. 467

(K) The director of development shall publish information 468
about each transformational mixed use development on the web 469
site of the department of development not later than the first 470
day of August following certification of the project. The 471
director shall update the published information annually until 472
the project is complete and the credit or credits are fully 473
claimed. The published information shall include all of the 474
following: 475

(1) The location of the transformational mixed use 476
development and the name by which it is known; 477

(2) The estimated schedule for progression and completion 478
of the project included in the development plan pursuant to 479
division (B) (4) of this section; 480

(3) The assessment of the projected economic impact of the 481
project included in the development plan pursuant to division 482
(B) (5) of this section; 483

(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 511
this section. 512

Sec. 122.636. (A) As used in this section: 513

(1) "Major economic development project" means a project 514
in this state that is reasonably expected to create, retain, and 515
attract jobs or otherwise improve the economic well-being of the 516
area surrounding the project site and that meets either of the 517
following: 518

(a) The project is reasonably expected to create at least 519
seven hundred new permanent jobs. 520

(b) At least seven hundred million dollars in private 521
investments are committed to establish, expand, renovate, or 522
occupy a facility as part of a single project at a designated 523
project site, including investment in new buildings, additions 524
or improvements to existing buildings, machinery, equipment, 525
furniture, fixtures, and inventory. 526

(2) "Major workforce housing project" means a project that 527
reserves at least one hundred units, designed for residential 528
occupancy by at least one hundred individuals or families living 529
independently from each other. 530

(3) "Pro-housing development policy" may include any of 531
the following: 532

(a) Having a process in place to increase the rate at 533
which permits for housing developments are reviewed; 534

(b) Having a pre-approval process in place for an 535
expedited review of permits for a diverse range of housing 536
developers; 537

(c) Subsidizing or decreasing costs related to water or 538

sewer connections and extensions for major workforce housing projects;	539 540
(d) Acquiring and readying sites that are ready to be financed and built upon by developers;	541 542
(e) Reducing or eliminating impact, inspection, and plan review fees for housing developers;	543 544
(f) Adopting a zoning plan that includes promoting higher density, small lot size, and minimum setback requirements;	545 546
(g) Developing a comprehensive plan that promotes diverse residential development options;	547 548
(h) Having no or minimal parking requirements for developments that include residential units;	549 550
(i) Conducting a traffic study, improving water or sewer infrastructure, improving roads, or permitting both rigid and flexible pavement types;	551 552 553
(j) Developing partnerships to expand the provision of sewer and water services to new areas;	554 555
(k) Promoting the use of non-traditional building structures such as modular or manufactured homes.	556 557
(4) "Residential economic development district" means all parcels of land within a twenty-mile radius of a major economic development project.	558 559 560
(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	561 562 563 564 565

application independently or in collaboration with a housing 566
developer, port authority, council of government, regional 567
planning commission, or one or more other counties, townships, 568
or municipal corporations. The application shall, at minimum, 569
include documentation or other evidence that proves, to the 570
satisfaction of the department, that the applicant has done or 571
has imminent plans to do both of the following within the 572
district: 573

(1) Adopt and implement pro-housing development policies; 574

(2) Approve a major workforce housing project. 575

(C) (1) The department shall review applications and award 576
grants under this section on a rolling basis, to the extent that 577
funds are available. 578

(2) The department shall evaluate applications and 579
determine the amount of each grant awarded in accordance with 580
scoring metrics that include all of the following: 581

(a) Density, with more points awarded to projects that 582
have more units per acre, starting at two units per acre; 583

(b) Lot size, with more points awarded to projects that 584
have smaller lot sizes, starting with an average of seven 585
thousand five hundred square feet; 586

(c) Side yard setbacks, with more points awarded to 587
projects that have smaller setback requirements, starting with 588
six feet; 589

(d) Open space requirements, with more points awarded to 590
projects that have lesser open space requirements, starting with 591
twenty-five per cent of gross acreage; 592

(e) Inspection, plan, impact, or water and sewer tap fee 593

reductions, with more points awarded for lower or no fees; 594

~~(f) Use of water pipe type, with more points awarded for~~ 595
~~allowing polyvinyl chloride as opposed to ductile iron;~~ 596

~~(g)~~ Use of rigid and flexible pavement types, with more 597
points awarded for allowing both; 598

~~(h)~~ (g) Traffic studies and thoroughfare plans, with more 599
points awarded for applicants that seek to use funds for those 600
purposes and have demonstrated success in completing such 601
studies or plans for a major workforce housing project; 602

~~(i)~~ (h) Sanitary sewer or water extensions, with more 603
points awarded for applicants that seek to use funds for those 604
purposes as related to the major workforce housing project. 605

(3) The department shall give preference to applicants 606
that adopt more pro-housing development policies in terms of 607
both quantity and impact. 608

(D) If a county, township, or municipal corporation is 609
approved for a grant under this section based on imminent plans 610
to adopt and implement pro-housing development policies and 611
approve a major workforce housing project, the department shall 612
confirm that the county, township, or municipal corporation 613
follows through with those plans, as described in the grant 614
application, before disbursing grant funds. A grant recipient 615
shall use the funds only for the following purposes: 616

(1) Providing capital for housing development through 617
grants or loans; 618

(2) Readyng sites for development; 619

(3) Providing financial assistance for housing-related 620
infrastructure projects including road improvements and water or 621

sewer connections; 622

(4) Addressing additional service or public safety needs 623
due to increases in population. 624

(E) The director of development shall adopt rules in 625
accordance with Chapter 119. of the Revised Code to implement 626
and administer this section. The rules shall address application 627
procedures, scoring metrics, grant distribution, and state model 628
zoning plans that include density, lot size, and setback 629
preferences. The director shall finalize and publish the initial 630
application procedures and scoring metrics to the department's 631
web site no later than December 31, 2025. 632

(F) All applications for grants under this section and the 633
scoring metrics used by the department of development in 634
awarding such grants are public records for the purposes of 635
section 149.43 of the Revised Code. 636

(G) The general assembly, in enacting this section, hereby 637
declares its intent to encourage major workforce housing 638
projects in areas of the state that otherwise would not attract 639
such developments and to increase home ownership among Ohioans. 640

Sec. 123.282. The Ohio cultural and sports facility 641
performance grant fund is created in the state treasury. The 642
fund shall consist of all money remitted by the director of 643
commerce under division (I) of section 169.08 of the Revised 644
Code and amounts appropriated by the general assembly. The money 645
in the fund shall be used as performance grants for ~~Ohio-~~ 646
~~cultural facility,~~ Ohio sports facility, and major sports 647
facility projects in accordance with sections 123.281 and 648
123.283 of the Revised Code. The money in the fund shall be used 649
for Ohio cultural facilities subject to appropriations made by 650

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 681
shall only be used for construction or renovation and on such 682
projects that effectuate permanent improvements at the facility. 683

(2) The professional sports franchise, governmental 684
agency, nonprofit corporation, new community authority, or other 685
organization that would operate the facility has applied to the 686
office of budget and management, on a form and in a manner 687
prescribed by the office of budget and management, to receive 688
the funds. The application shall include a financial and 689
development plan, which shall be evaluated by the office of 690
budget and management, in consultation with the Ohio facilities 691
construction commission and the department of taxation, as 692
applicable. The financial and development plan shall identify 693
the facility to be constructed or renovated, and include or 694
demonstrate, with sufficient detail and clarity, all of the 695
following: 696

(a) An executed lease agreement, operating agreement, 697
management agreement, non-relocation agreement, cooperative use 698
agreement, or other similar agreement, or an executed and 699
binding term sheet if no other agreement is available; 700

(b) The length of time remaining on any existing 701
agreement, including any options to extend, or agreed to in any 702
new agreement or binding term sheet, as described in division 703
(B) (2) (a) of this section; 704

(c) Any state tax credit program that has been awarded, 705
applied for, or is anticipated or otherwise expected to be 706
awarded or applied for, and any associated fiscal impact that it 707
will have on the project; 708

(d) Project phases and associated timelines; 709

(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 739
following: 740

(a) In the case of a facility under division (B) (2) (e) (i) 741
of this section, the target amounts of increased state tax 742
revenues the facility shall generate, and the period over which 743
the facility shall generate the increased state tax revenues, 744
which in no case shall exceed thirty years; 745

(b) In the case of a facility under division (B) (2) (e) (ii) 746
or (B) (2) (e) (iii) of this section, any economic impact targets 747
or indicators, or other objectively verifiable metric or 748
measurement targets or indicators; 749

(c) At the discretion of the office of budget and 750
management, the applicant organization may combine one or more 751
of the target or indicator amounts described under divisions ~~(B)~~ 752
~~(3) (e) (i)~~ (B) (2) (e) (i) and ~~(B) (3) (e) (ii)~~ (B) (2) (e) (ii) of this 753
section to measure the organization's performance under the 754
grant; 755

(d) If the increased state tax revenues, economic 756
activity, or other objectively verifiable metric or measurement 757
do not achieve target amounts or indicators, as determined by 758
the office of budget and management in consultation with the 759
department of taxation, as applicable, ~~the~~ the office of budget 760
and management shall take a nonrefundable amount of money equal 761
to the deficit from the escrow account described under division 762
(B) (4) of this section and deposit it into the general revenue 763
fund; 764

~~(e) In the case of an Ohio sports facility, if~~ If a 765
professional sports franchise intends to use the facility, the 766
professional sports franchise shall not cease playing most of 767

its home games at the Ohio sports facility and begin playing 768
most of its home games at a different facility until the earlier 769
of one of the following dates: 770

(i) The total increased state tax revenues or economic 771
activity have achieved target amounts or indicators, including 772
with funds from the escrow amount under division (B) (4) of this 773
section; 774

(ii) Thirty years after the professional sports franchise 775
plays its initial regular season home game at the newly 776
constructed or renovated Ohio sports facility. 777

Division (B) (3) (e) of this section is in addition to, 778
independent of, and operates concurrently with section 9.67 of 779
the Revised Code. 780

~~(f) In the case of an Ohio cultural facility, that the 781
project scope meets the intent and purpose of this section, and 782
of the development plan as approved by the office of budget and 783
management and the controlling board; 784~~

~~(g)~~ In the case of a motorsports complex, that motorsports 785
events shall be presented at the facility for the period 786
described in the agreement entered into under division (B) (3) of 787
this section, and that any motorsports organization that commits 788
to using the facility for an established period of time shall 789
give the office of budget and management not less than six 790
months' advance notice if the organization intends to cease 791
utilizing the facility prior to the expiration of that 792
established period, and that if the motorsports organization 793
does so, the motorsports organization shall be liable to the 794
state for any performance grant funds used on the construction 795
or renovation costs of the facility, which shall include drawing 796

down the remainder of any escrow account established under 797
division (B) (4) of this section; 798

~~(h)~~ (g) In the case of a tennis facility, that the owner or 799
manager of the facility shall provide contractual commitments 800
from a national or international professional tennis 801
organization in a form acceptable to the office of budget and 802
management and the controlling board, in consultation with the 803
Ohio facilities construction commission, that assures that one 804
or more sanctioned professional tennis events will be presented 805
at the facility during each year of the period described in the 806
agreement entered into under division (B) (3) of this section. 807
Any national or international professional tennis organization 808
that commits to using the facility for an established period of 809
time shall give the owner or manager of the facility and the 810
office of budget and management not less than six months' 811
advance notice if the organization intends to cease utilizing 812
the facility prior to the expiration of that established period, 813
and that if the organization does so, the organization and owner 814
or manager of the facility shall be jointly and severally liable 815
to the state for any performance grant funds used on the 816
construction or renovation costs of the facility, which shall 817
include drawing down the remainder of any escrow account 818
established under division (B) (4) of this section. 819

~~(i)~~ (h) The applicant organization shall hold the state of 820
Ohio, including the office of budget and management, the Ohio 821
facilities construction commission, the department of taxation, 822
and the controlling board harmless from all liability for the 823
operation and maintenance costs of the facility, and any costs 824
incurred related to the grant application, agreement entered 825
into under division (B) (3) of this section, the escrow deposited 826
under division (B) (4) of this section, or the submission to 827

controlling board for approval. 828

(4) In the case of a facility under division (B) (2) (e) ~~(i)~~, 829
~~(B) (2) (e) (ii)~~, or ~~(B) (2) (e) (iii)~~ of this section, the 830
professional sports franchise, governmental agency, nonprofit 831
corporation, new community authority, or other organization that 832
would operate the facility, upon reaching the agreement with the 833
office of budget and management under division (B) (3) of this 834
section, has executed and filed with the office of budget and 835
management an escrow amount equal to five per cent of the total 836
amount of the performance grant applied for, which shall be 837
deposited in an interest-bearing account maintained within the 838
state treasury, nonrefundable disbursements from which shall be 839
as described in division (B) (3) (d) of this section. Whatever 840
remains of the amount in escrow after the period described in 841
division (B) (3) (a) of this section, or after a period agreed 842
upon under division (B) (3) (b) or (B) (3) (c) of this section, 843
including any interest earnings thereon, shall be returned to 844
the applicant organization, upon certification by the office of 845
budget and management, in consultation with the department of 846
taxation, as applicable, that all conditions of the agreement 847
are satisfied. The agreement under division (B) (3) of this 848
section may provide for a process and timeline by which the 849
applicant organization may seek a determination that all target 850
amounts and indicators have been achieved or exceeded, then 851
apply for the return of any remaining escrow balance. 852

(5) The agreement under division (B) (3) of this section is 853
submitted to, and approved by, the controlling board. Approval 854
of any such agreement is wholly within the controlling board's 855
discretion, and no such agreement is in any way final or 856
enforceable unless and until the controlling board approves it. 857
As part of its consideration, the controlling board may evaluate 858

all grant application and agreement requirements and materials, 859
as provided for under this section, as well as any other factor, 860
criteria, data, metric, measurement, or information or documents 861
the controlling board determines necessary. 862

(C) Every person who owns real property located in, enters 863
into a lease, license, use, or operating agreement for all or a 864
portion of the building and facilities located in, or purchases 865
or leases materials and items used in construction or renovation 866
in the facility is subject to reporting requirements as may be 867
required by the department of taxation, in consultation with the 868
office of budget and management and the Ohio facilities 869
construction commission, for the purposes of this section. 870
Compliance with these requirements may be evidenced by an 871
instrument that is duly recorded with the county recorder. 872

(D) The office of budget and management, Ohio facilities 873
construction commission, and department of taxation, as 874
applicable, may develop forms necessary to implement and 875
administer this section. 876

Sec. 126.67. (A) The targeted addiction assistance fund is 877
created in the state treasury. The fund shall consist of money 878
awarded to the state by court order that is intended to address 879
the effects of the opioid crisis. 880

~~Beginning January 15, 2027, any money received under the~~ 881
~~settlement agreement in State of Ohio v. McKesson Corp., Case~~ 882
~~No. CVH20180055 (C.P. Madison Co., settlement agreement of~~ 883
~~October 7, 2021) shall be certified by the attorney general and~~ 884
~~remitted to the office of budget and management for deposit in~~ 885
~~the fund.~~ (B) Beginning January 15, 2027, any money received 886
under the settlement agreements in cases brought by the attorney 887
general to recompense for damages to the state caused by the 888

opioid crisis shall be certified by the attorney general and 889
remitted to the office of budget and management for deposit in 890
the fund, including, but not limited to, the following cases: 891

(1) *State of Ohio v. McKesson Corp., et al.*, Madison C.P. 892
No. CVH20180055 (settlement agreement of October 7, 2021); 893

(2) *State of Ohio v. CVS Health Corporation., et al.*, 894
Franklin C.P. No. 24CV000387 (settlement agreement of December 895
9, 2022); 896

(3) *State of Ohio v. Purdue Pharma L.P., et al.*, Ross C.P. 897
No. CV-17 CI000261 (settlement agreement of July 21, 2021); 898

(4) Any other case brought or joined by the attorney 899
general to recompense for damages to the state by the opioid 900
crisis. 901

(C) The director of budget and management shall notify the 902
speaker of the house of representatives, the president of the 903
senate, and the chairpersons of the finance committees of the 904
house of representatives and senate when money is deposited into 905
the fund. 906

Sec. 319.304. (A) As used in this section: 907

(1) "Homestead" has the same meaning as in section 323.151 908
of the Revised Code and also includes a manufactured or mobile 909
home that is owned and occupied as a home by an individual whose 910
domicile is in this state. 911

(2) "Homestead exemption" means a reduction authorized 912
under section 4503.065 or division (A) (1), (2), or (3) of 913
section 323.152 of the Revised Code. 914

~~(3) "Income threshold" means the total income threshold~~ 915
~~applicable for the tax year under division (A) (1) (b) (iii) of~~ 916

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

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(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.

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(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

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be reimbursed as provided in section 323.156 or 4503.068 of the 948
Revised Code. 949

~~(D) A homestead that is subject to the homestead exemption 950
authorized under division (A) (1) of section 323.152 or division 951
(A) of section 4503.065 of the Revised Code shall not qualify 952
for a reduction under this section unless the person owning and 953
occupying the homestead or occupying the homestead, in the case 954
of a housing cooperative, has a total income that does not 955
exceed the income threshold applicable to that tax year. 956~~

~~If the person has not already reported the person's total 957
income under section 323.153 or 4503.066 of the Revised Code for 958
the purpose of the homestead exemption, the person shall not be 959
eligible to receive a reduction under this section unless the 960
person files an application verifying the person's total income 961
in accordance with that applicable section. The county auditor 962
shall furnish such person a continuing application under that 963
section, which the person shall use to report changes in total 964
income in accordance with the applicable section. 965~~

Sec. 1901.26. (A) Subject to division (E) of this section, 966
costs in a municipal court shall be fixed and taxed as follows: 967

(1) (a) The municipal court shall require an advance 968
deposit for the filing of any new civil action or proceeding 969
when required by division (C) of this section, subject to its 970
waiver pursuant to that division, and in all other cases, by 971
rule, shall establish a schedule of fees and costs to be taxed 972
in any civil or criminal action or proceeding. 973

(b) (i) The legislative authority of a municipal 974
corporation may by ordinance establish a schedule of fees to be 975
taxed as costs in any civil, criminal, or traffic action or 976

proceeding in a municipal court for the performance by officers 977
or other employees of the municipal corporation's police 978
department or marshal's office of any of the services specified 979
in sections 311.17 and 509.15 of the Revised Code. No fee in the 980
schedule shall be higher than the fee specified in section 981
311.17 of the Revised Code for the performance of the same 982
service by the sheriff. If a fee established in the schedule 983
conflicts with a fee for the same service established in another 984
section of the Revised Code or a rule of court, the fee 985
established in the other section of the Revised Code or the rule 986
of court shall apply. 987

(ii) When an officer or employee of a municipal police 988
department or marshal's office performs in a civil, criminal, or 989
traffic action or proceeding in a municipal court a service 990
specified in section 311.17 or 509.15 of the Revised Code for 991
which a taxable fee has been established under this or any other 992
section of the Revised Code, the applicable legal fees and any 993
other extraordinary expenses, including overtime, provided for 994
the service shall be taxed as costs in the case. The clerk of 995
the court shall pay those legal fees and other expenses, when 996
collected, into the general fund of the municipal corporation 997
that employs the officer or employee. 998

(iii) If a bailiff of a municipal court performs in a 999
civil, criminal, or traffic action or proceeding in that court a 1000
service specified in section 311.17 or 509.15 of the Revised 1001
Code for which a taxable fee has been established under this 1002
section or any other section of the Revised Code, the fee for 1003
the service is the same and is taxable to the same extent as if 1004
the service had been performed by an officer or employee of the 1005
police department or marshal's office of the municipal 1006
corporation in which the court is located. The clerk of that 1007

court shall pay the fee, when collected, into the general fund 1008
of the entity or entities that fund the bailiff's salary, in the 1009
same prorated amount as the salary is funded. 1010

(iv) Division (A) (1) (b) of this section does not authorize 1011
or require any officer or employee of a police department or 1012
marshal's office of a municipal corporation or any bailiff of a 1013
municipal court to perform any service not otherwise authorized 1014
by law. 1015

(2) The municipal court, by rule, may require an advance 1016
deposit for the filing of any civil action or proceeding and 1017
publication fees as provided in section 2701.09 of the Revised 1018
Code. The court shall waive the requirement for advance deposit 1019
for a party that the court determines qualifies as an indigent 1020
litigant as set forth in section 2323.311 of the Revised Code. 1021

(3) When a jury trial is demanded in any civil action or 1022
proceeding, the party making the demand may be required to make 1023
an advance deposit as fixed by rule of court, unless the court 1024
determines that the party qualifies as an indigent litigant as 1025
set forth in section 2323.311 of the Revised Code. If a jury is 1026
called, the fees of a jury shall be taxed as costs. 1027

(4) In any civil or criminal action or proceeding, each 1028
witness shall receive twelve dollars for each full day's 1029
attendance and six dollars for each half day's attendance. Each 1030
witness in a municipal court that is not a county-operated 1031
municipal court also shall receive fifty and one-half cents for 1032
each mile necessarily traveled to and from the witness's place 1033
of residence to the action or proceeding. 1034

(5) A reasonable charge for driving, towing, carting, 1035
storing, keeping, and preserving motor vehicles and other 1036

personal property recovered or seized in any proceeding may be 1037
taxed as part of the costs in a trial of the cause, in an amount 1038
that shall be fixed by rule of court. 1039

(6) Chattel property seized under any writ or process 1040
issued by the court shall be preserved pending final disposition 1041
for the benefit of all persons interested and may be placed in 1042
storage when necessary or proper for that preservation. The 1043
custodian of any chattel property so stored shall not be 1044
required to part with the possession of the property until a 1045
reasonable charge, to be fixed by the court, is paid. 1046

(7) The municipal court, as it determines, may refund all 1047
deposits and advance payments of fees and costs, including those 1048
for jurors and summoning jurors, when they have been paid by the 1049
losing party. 1050

(8) Charges for the publication of legal notices required 1051
by statute or order of court may be taxed as part of the costs, 1052
as provided by section 7.13 of the Revised Code. 1053

(B) (1) (a) The municipal court may determine that, for the 1054
efficient operation of the court, additional funds are necessary 1055
to acquire and pay for special projects of the court including, 1056
but not limited to, the acquisition of additional facilities or 1057
the rehabilitation of existing facilities, the acquisition of 1058
equipment, the hiring and training of staff, community service 1059
programs, mediation or dispute resolution services, the 1060
employment of magistrates, the training and education of judges, 1061
acting judges, and magistrates, and other related services. Upon 1062
that determination, the court by rule may charge a fee, in 1063
addition to all other court costs, on the filing of each 1064
criminal cause, civil action or proceeding, or judgment by 1065
confession. Fees collected by a court for special projects of 1066

the court under this division shall not be used for training or 1067
education that takes place outside of the ~~state~~continental 1068
United States. 1069

(b) If the municipal court offers a special program or 1070
service in cases of a specific type, the municipal court by rule 1071
may assess an additional charge in a case of that type, over and 1072
above court costs, to cover the special program or service. The 1073
municipal court shall adjust the special assessment 1074
periodically, but not retroactively, so that the amount assessed 1075
in those cases does not exceed the actual cost of providing the 1076
service or program. 1077

(c) Any fee or charge assessed under division (B) (1) (a) or 1078
(b) of this section on the filing of a civil action or 1079
proceeding shall be waived if the court determines that the 1080
person on whom the fee or charge is assessed qualifies as an 1081
indigent litigant as set forth in section 2323.311 of the 1082
Revised Code. 1083

(d) All moneys collected under division (B) of this 1084
section shall be paid to the county treasurer if the court is a 1085
county-operated municipal court or to the city treasurer if the 1086
court is not a county-operated municipal court for deposit into 1087
either a general special projects fund or a fund established for 1088
a specific special project. Moneys from a fund of that nature 1089
shall be disbursed upon an order of the court in an amount no 1090
greater than the actual cost to the court of a project. If a 1091
specific fund is terminated because of the discontinuance of a 1092
program or service established under division (B) of this 1093
section, the municipal court may order that moneys remaining in 1094
the fund be transferred to an account established under this 1095
division for a similar purpose. 1096

(2) As used in division (B) of this section: 1097

(a) "Criminal cause" means a charge alleging the violation 1098
of a statute or ordinance, or subsection of a statute or 1099
ordinance, that requires a separate finding of fact or a 1100
separate plea before disposition and of which the defendant may 1101
be found guilty, whether filed as part of a multiple charge on a 1102
single summons, citation, or complaint or as a separate charge 1103
on a single summons, citation, or complaint. "Criminal cause" 1104
does not include separate violations of the same statute or 1105
ordinance, or subsection of the same statute or ordinance, 1106
unless each charge is filed on a separate summons, citation, or 1107
complaint. 1108

(b) "Civil action or proceeding" means any civil 1109
litigation that must be determined by judgment entry. 1110

(c) The municipal court shall collect in all its divisions 1111
except the small claims division the sum of twenty-six dollars 1112
as additional filing fees in each new civil action or proceeding 1113
for the charitable public purpose of providing financial 1114
assistance to legal aid societies that operate within the state 1115
and to support the office of the state public defender. The 1116
municipal court shall collect in its small claims division the 1117
sum of eleven dollars as additional filing fees in each new 1118
civil action or proceeding for the charitable public purpose of 1119
providing financial assistance to legal aid societies that 1120
operate within the state and to support the office of the state 1121
public defender. This division does not apply to any execution 1122
on a judgment, proceeding in aid of execution, or other post- 1123
judgment proceeding arising out of a civil action. The filing 1124
fees required to be collected under this division shall be in 1125
addition to any other court costs imposed in the action or 1126

proceeding and shall be collected at the time of the filing of 1127
the action or proceeding. The court shall not waive the payment 1128
of the additional filing fees in a new civil action or 1129
proceeding unless the court waives the advanced payment of all 1130
filing fees in the action or proceeding for the party that the 1131
court determines is qualified as an indigent litigant as set 1132
forth in section 2323.311 of the Revised Code. All such moneys 1133
collected during a month except for an amount equal to up to one 1134
per cent of those moneys retained to cover administrative costs 1135
shall be transmitted on or before the twentieth day of the 1136
following month by the clerk of the court to the treasurer of 1137
state in a manner prescribed by the treasurer of state or by the 1138
Ohio access to justice foundation. The treasurer of state shall 1139
deposit four per cent of the funds collected under this division 1140
to the credit of the civil case filing fee fund established 1141
under section 120.07 of the Revised Code and ninety-six per cent 1142
of the funds collected under this division to the credit of the 1143
legal aid fund established under section 120.52 of the Revised 1144
Code. 1145

The court may retain up to one per cent of the moneys it 1146
collects under this division to cover administrative costs, 1147
including the hiring of any additional personnel necessary to 1148
implement this division. If the court fails to transmit to the 1149
treasurer of state the moneys the court collects under this 1150
division in a manner prescribed by the treasurer of state or by 1151
the Ohio access to justice foundation, the court shall forfeit 1152
the moneys the court retains under this division to cover 1153
administrative costs, including the hiring of any additional 1154
personnel necessary to implement this division, and shall 1155
transmit to the treasurer of state all moneys collected under 1156
this division, including the forfeited amount retained for 1157

administrative costs, for deposit in the legal aid fund. 1158

(D) In the Cleveland municipal court, reasonable charges 1159
for investigating titles of real estate to be sold or disposed 1160
of under any writ or process of the court may be taxed as part 1161
of the costs. 1162

(E) Under the circumstances described in sections 2969.21 1163
to 2969.27 of the Revised Code, the clerk of the municipal court 1164
shall charge the fees and perform the other duties specified in 1165
those sections. 1166

(F) As used in this section: 1167

(1) "Full day's attendance" means a day on which a witness 1168
is required or requested to be present at an action or 1169
proceeding before and after twelve noon, regardless of whether 1170
the witness actually testifies. 1171

(2) "Half day's attendance" means a day on which a witness 1172
is required or requested to be present at an action or 1173
proceeding either before or after twelve noon, but not both, 1174
regardless of whether the witness actually testifies. 1175

Sec. 1907.24. (A) Subject to division (C) of this section, 1176
a county court shall fix and tax fees and costs as follows: 1177

(1) The county court shall require an advance deposit for 1178
the filing of any new civil action or proceeding when required 1179
by division (C) of this section, subject to its waiver pursuant 1180
to that division, and, in all other cases, shall establish a 1181
schedule of fees and costs to be taxed in any civil or criminal 1182
action or proceeding. 1183

(2) The county court by rule may require an advance 1184
deposit for the filing of a civil action or proceeding and 1185

publication fees as provided in section 2701.09 of the Revised 1186
Code. The court shall waive an advance deposit requirement for a 1187
party that the court determines qualifies as an indigent 1188
litigant as set forth in section 2323.311 of the Revised Code. 1189

(3) When a party demands a jury trial in a civil action or 1190
proceeding, the county court may require the party to make an 1191
advance deposit as fixed by rule of court, unless the court 1192
determines that the party qualifies as an indigent litigant as 1193
set forth in section 2323.311 of the Revised Code. If a jury is 1194
called, the county court shall tax the fees of a jury as costs. 1195

(4) In a civil or criminal action or proceeding, the 1196
county court shall fix the fees of witnesses in accordance with 1197
sections 2335.06 and 2335.08 of the Revised Code. 1198

(5) A county court may tax as part of the costs in a trial 1199
of the cause, in an amount fixed by rule of court, a reasonable 1200
charge for driving, towing, carting, storing, keeping, and 1201
preserving motor vehicles and other personal property recovered 1202
or seized in a proceeding. 1203

(6) The court shall preserve chattel property seized under 1204
a writ or process issued by the court pending final disposition 1205
for the benefit of all interested persons. The court may place 1206
the chattel property in storage when necessary or proper for its 1207
preservation. The custodian of chattel property so stored shall 1208
not be required to part with the possession of the property 1209
until a reasonable charge, to be fixed by the court, is paid. 1210

(7) The county court, as it determines, may refund all 1211
deposits and advance payments of fees and costs, including those 1212
for jurors and summoning jurors, when they have been paid by the 1213
losing party. 1214

(8) The court may tax as part of costs charges for the 1215
publication of legal notices required by statute or order of 1216
court, as provided by section 7.13 of the Revised Code. 1217

(B) (1) (a) The county court may determine that, for the 1218
efficient operation of the court, additional funds are necessary 1219
to acquire and pay for special projects of the court including, 1220
but not limited to, the acquisition of additional facilities or 1221
the rehabilitation of existing facilities, the acquisition of 1222
equipment, the hiring and training of staff, community service 1223
programs, mediation or dispute resolution services, the 1224
employment of magistrates, the training and education of judges, 1225
acting judges, and magistrates, and other related services. Upon 1226
that determination, the court by rule may charge a fee, in 1227
addition to all other court costs, on the filing of each 1228
criminal cause, civil action or proceeding, or judgment by 1229
confession. Fees collected by a court for special projects of 1230
the court under this division shall not be used for training or 1231
education that takes place outside of the ~~state~~continental 1232
United States. 1233

(b) If the county court offers a special program or 1234
service in cases of a specific type, the county court by rule 1235
may assess an additional charge in a case of that type, over and 1236
above court costs, to cover the special program or service. The 1237
county court shall adjust the special assessment periodically, 1238
but not retroactively, so that the amount assessed in those 1239
cases does not exceed the actual cost of providing the service 1240
or program. 1241

(c) Any fee or charge assessed under division (B) (1) (a) or 1242
(b) of this section on the filing of a civil action or 1243
proceeding shall be waived if the court determines that the 1244

person on whom the fee or charge is assessed qualifies as an 1245
indigent litigant as set forth in section 2323.311 of the 1246
Revised Code. 1247

(d) All moneys collected under division (B) of this 1248
section shall be paid to the county treasurer for deposit into 1249
either a general special projects fund or a fund established for 1250
a specific special project. Moneys from a fund of that nature 1251
shall be disbursed upon an order of the court in an amount no 1252
greater than the actual cost to the court of a project. If a 1253
specific fund is terminated because of the discontinuance of a 1254
program or service established under division (B) of this 1255
section, the county court may order that moneys remaining in the 1256
fund be transferred to an account established under this 1257
division for a similar purpose. 1258

(2) As used in division (B) of this section: 1259

(a) "Criminal cause" means a charge alleging the violation 1260
of a statute or ordinance, or subsection of a statute or 1261
ordinance, that requires a separate finding of fact or a 1262
separate plea before disposition and of which the defendant may 1263
be found guilty, whether filed as part of a multiple charge on a 1264
single summons, citation, or complaint or as a separate charge 1265
on a single summons, citation, or complaint. "Criminal cause" 1266
does not include separate violations of the same statute or 1267
ordinance, or subsection of the same statute or ordinance, 1268
unless each charge is filed on a separate summons, citation, or 1269
complaint. 1270

(b) "Civil action or proceeding" means any civil 1271
litigation that must be determined by judgment entry. 1272

(C) Subject to division (E) of this section, the county 1273

court shall collect in all its divisions except the small claims 1274
division the sum of twenty-six dollars as additional filing fees 1275
in each new civil action or proceeding for the charitable public 1276
purpose of providing financial assistance to legal aid societies 1277
that operate within the state and to support the office of the 1278
state public defender. Subject to division (E) of this section, 1279
the county court shall collect in its small claims division the 1280
sum of eleven dollars as additional filing fees in each new 1281
civil action or proceeding for the charitable public purpose of 1282
providing financial assistance to legal aid societies that 1283
operate within the state and to support the office of the state 1284
public defender. This division does not apply to any execution 1285
on a judgment, proceeding in aid of execution, or other post- 1286
judgment proceeding arising out of a civil action. The filing 1287
fees required to be collected under this division shall be in 1288
addition to any other court costs imposed in the action or 1289
proceeding and shall be collected at the time of the filing of 1290
the action or proceeding. The court shall not waive the payment 1291
of the additional filing fees in a new civil action or 1292
proceeding unless the court waives the advanced payment of all 1293
filing fees in the action or proceeding for the party that the 1294
court determines is qualified as an indigent litigant as set 1295
forth in section 2323.311 of the Revised Code. All such moneys 1296
collected during a month except for an amount equal to up to one 1297
per cent of those moneys retained to cover administrative costs 1298
shall be transmitted on or before the twentieth day of the 1299
following month by the clerk of the court to the treasurer of 1300
state in a manner prescribed by the treasurer of state or by the 1301
Ohio access to justice foundation. The treasurer of state shall 1302
deposit four per cent of the funds collected under this division 1303
to the credit of the civil case filing fee fund established 1304
under section 120.07 of the Revised Code and ninety-six per cent 1305

of the funds collected under this division to the credit of the 1306
legal aid fund established under section 120.52 of the Revised 1307
Code. 1308

The court may retain up to one per cent of the moneys it 1309
collects under this division to cover administrative costs, 1310
including the hiring of any additional personnel necessary to 1311
implement this division. If the court fails to transmit to the 1312
treasurer of state the moneys the court collects under this 1313
division in a manner prescribed by the treasurer of state or by 1314
the Ohio access to justice foundation, the court shall forfeit 1315
the moneys the court retains under this division to cover 1316
administrative costs, including the hiring of any additional 1317
personnel necessary to implement this division, and shall 1318
transmit to the treasurer of state all moneys collected under 1319
this division, including the forfeited amount retained for 1320
administrative costs, for deposit in the legal aid fund. 1321

(D) The county court shall establish by rule a schedule of 1322
fees for miscellaneous services performed by the county court or 1323
any of its judges in accordance with law. If judges of the court 1324
of common pleas perform similar services, the fees prescribed in 1325
the schedule shall not exceed the fees for those services 1326
prescribed by the court of common pleas. 1327

(E) Under the circumstances described in sections 2969.21 1328
to 2969.27 of the Revised Code, the clerk of the county court 1329
shall charge the fees and perform the other duties specified in 1330
those sections. 1331

Sec. 2303.201. (A) (1) The court of common pleas of any 1332
county may determine that for the efficient operation of the 1333
court additional funds are required to computerize the court, to 1334
make available computerized legal research services, or to do 1335

both. Upon making a determination that additional funds are 1336
required for either or both of those purposes, the court shall 1337
do one of the following: 1338

(a) If the court of common pleas of a county has complied 1339
with the requirements in division (D)(1) of section 2303.12 of 1340
the Revised Code, authorize and direct the clerk of the court of 1341
common pleas to charge one additional fee, not to exceed six 1342
dollars, on the filing of each cause of action or appeal under 1343
divisions (A), (Q), and (U) of section 2303.20 of the Revised 1344
Code; 1345

(b) If the court of common pleas of a county has not 1346
complied with the requirements in division (D)(1) of section 1347
2303.12 of the Revised Code, authorize and direct the clerk of 1348
the court of common pleas to charge one additional fee, not to 1349
exceed three dollars, on the filing of each cause of action or 1350
appeal under divisions (A), (Q), and (U) of section 2303.20 of 1351
the Revised Code. 1352

(2) All fees collected under division (A)(1) of this 1353
section shall be paid to the county treasurer. The treasurer 1354
shall place the funds from the fees in a separate fund to be 1355
disbursed either upon an order of the court, subject to an 1356
appropriation by the board of county commissioners, or upon an 1357
order of the court, subject to the court making an annual report 1358
available to the public listing the use of all such funds, in an 1359
amount not greater than the actual cost to the court of 1360
procuring and maintaining computerization of the court, 1361
computerized legal research services, or both. 1362

(3) If the court determines that the funds in the fund 1363
described in division (A)(2) of this section are more than 1364
sufficient to satisfy the purpose for which the additional fee 1365

described in division (A) (1) of this section was imposed, the 1366
court may declare a surplus in the fund and, subject to an 1367
appropriation by the board of county commissioners, expend those 1368
surplus funds, or upon an order of the court, subject to the 1369
court making an annual report available to the public listing 1370
the use of all such funds, expend those surplus funds, for other 1371
appropriate technological expenses of the court. 1372

(B) (1) (a) Except as provided in division (B) (1) (b) of this 1373
section, the clerk of the court of common pleas of any county 1374
may determine that, for the efficient operation of the office of 1375
the clerk of the court of common pleas, additional funds are 1376
required to make technological advances in or to computerize the 1377
office of the clerk of the court of common pleas. Upon making 1378
that determination, the court shall do one of the following: 1379

(i) If the court of common pleas of a county has complied 1380
with the requirements in division (D) (1) of section 2303.12 of 1381
the Revised Code, authorize and direct that an additional fee, 1382
not to exceed twenty dollars, on the filing of each cause of 1383
action or appeal, on the filing, docketing, and endorsing of 1384
each certificate of judgment, or on the docketing and indexing 1385
of each aid in execution or petition to vacate, revive, or 1386
modify a judgment under divisions (A), (P), (Q), (T), and (U) of 1387
section 2303.20 of the Revised Code and not to exceed one dollar 1388
each for the services described in divisions (B), (C), (D), (F), 1389
(H), and (L) of section 2303.20 of the Revised Code, be charged; 1390

(ii) If the court of common pleas of a county has not 1391
complied with the requirements in division (D) (1) of section 1392
2303.12 of the Revised Code, authorize and direct that an 1393
additional fee, not to exceed ten dollars, on the filing of each 1394
cause of action or appeal, on the filing, docketing, and 1395

endorsing of each certificate of judgment, or on the docketing 1396
and indexing of each aid in execution or petition to vacate, 1397
revive, or modify a judgment under divisions (A), (P), (Q), (T), 1398
and (U) of section 2303.20 of the Revised Code and not to exceed 1399
fifty cents each for the services described in divisions (B), 1400
(C), (D), (F), (H), and (L) of section 2303.20 of the Revised 1401
Code, be charged. 1402

(b) In a county in which the clerk of the court of common 1403
pleas is appointed, the court may make the determination 1404
described in division (B)(1)(a) of this section and, upon that 1405
determination, may include such a computerization fee in the 1406
schedule of fees and costs. 1407

(2) Subject to division (B)(3) of this section, all moneys 1408
collected under division (B)(1)(a) of this section shall be paid 1409
to the county treasurer to be disbursed, subject to an 1410
appropriation made by the board of county commissioners, in an 1411
amount no greater than the actual cost to the court of procuring 1412
and maintaining technology and computer systems for the office 1413
of the clerk of the court of common pleas. 1414

(3) If the court or the clerk of the court of common pleas 1415
of a county makes the determination described in division (B)(1) 1416
(a) of this section, the board of county commissioners of that 1417
county may issue one or more general obligation bonds for the 1418
purpose of procuring and maintaining the technology and computer 1419
systems for the office of the clerk of the court of common 1420
pleas. In addition to the purposes stated in division (B)(1)(a) 1421
of this section for which the moneys collected under that 1422
division may be expended, the moneys additionally may be 1423
expended to pay debt charges on and financing costs related to 1424
any general obligation bonds issued pursuant to division (B)(3) 1425

of this section as they become due. General obligation bonds 1426
issued pursuant to division (B) (3) of this section are Chapter 1427
133. securities. 1428

(C) The court of common pleas shall collect the sum of 1429
twenty-six dollars as additional filing fees in each new civil 1430
action or proceeding for the charitable public purpose of 1431
providing financial assistance to legal aid societies that 1432
operate within the state and to support the office of the state 1433
public defender. This division does not apply to a juvenile 1434
division of a court of common pleas, except that an additional 1435
filing fee of fifteen dollars shall apply to custody, 1436
visitation, and parentage actions; to a probate division of a 1437
court of common pleas, except that the additional filing fees 1438
shall apply to name change, guardianship, adoption, and 1439
decedents' estate proceedings; or to an execution on a judgment, 1440
proceeding in aid of execution, or other post-judgment 1441
proceeding arising out of a civil action. The filing fees 1442
required to be collected under this division shall be in 1443
addition to any other filing fees imposed in the action or 1444
proceeding and shall be collected at the time of the filing of 1445
the action or proceeding. The court shall not waive the payment 1446
of the additional filing fees in a new civil action or 1447
proceeding unless the court waives the advanced payment of all 1448
filing fees in the action or proceeding. All such moneys 1449
collected during a month except for an amount equal to up to one 1450
per cent of those moneys retained to cover administrative costs 1451
shall be transmitted on or before the twentieth day of the 1452
following month by the clerk of the court to the treasurer of 1453
state in a manner prescribed by the treasurer of state or by the 1454
Ohio access to justice foundation. The treasurer of state shall 1455
deposit four per cent of the funds collected under this division 1456

to the credit of the civil case filing fee fund established 1457
under section 120.07 of the Revised Code and ninety-six per cent 1458
of the funds collected under this division to the credit of the 1459
legal aid fund established under section 120.52 of the Revised 1460
Code. 1461

The court may retain up to one per cent of the moneys it 1462
collects under this division to cover administrative costs, 1463
including the hiring of any additional personnel necessary to 1464
implement this division. If the court fails to transmit to the 1465
treasurer of state the moneys the court collects under this 1466
division in a manner prescribed by the treasurer of state or by 1467
the Ohio access to justice foundation, the court shall forfeit 1468
the moneys the court retains under this division to cover 1469
administrative costs, including the hiring of any additional 1470
personnel necessary to implement this division, and shall 1471
transmit to the treasurer of state all moneys collected under 1472
this division, including the forfeited amount retained for 1473
administrative costs, for deposit in the legal aid fund. 1474

(D) On and after the thirtieth day after December 9, 1994, 1475
the court of common pleas shall collect the sum of thirty-two 1476
dollars as additional filing fees in each new action or 1477
proceeding for annulment, divorce, or dissolution of marriage 1478
for the purpose of funding shelters for victims of domestic 1479
violence pursuant to sections 3113.35 to 3113.39 of the Revised 1480
Code. The filing fees required to be collected under this 1481
division shall be in addition to any other filing fees imposed 1482
in the action or proceeding and shall be collected at the time 1483
of the filing of the action or proceeding. The court shall not 1484
waive the payment of the additional filing fees in a new action 1485
or proceeding for annulment, divorce, or dissolution of marriage 1486
unless the court waives the advanced payment of all filing fees 1487

in the action or proceeding. On or before the twentieth day of 1488
each month, all moneys collected during the immediately 1489
preceding month pursuant to this division shall be deposited by 1490
the clerk of the court into the county treasury in the special 1491
fund used for deposit of additional marriage license fees as 1492
described in section 3113.34 of the Revised Code. Upon their 1493
deposit into the fund, the moneys shall be retained in the fund 1494
and expended only as described in section 3113.34 of the Revised 1495
Code. 1496

(E) (1) The court of common pleas may determine that, for 1497
the efficient operation of the court, additional funds are 1498
necessary to acquire and pay for special projects of the court, 1499
including, but not limited to, the acquisition of additional 1500
facilities or the rehabilitation of existing facilities, the 1501
acquisition of equipment, the hiring and training of staff, 1502
community service programs, mediation or dispute resolution 1503
services, the employment of magistrates, the training and 1504
education of judges, acting judges, and magistrates, and other 1505
related services. Upon that determination, the court by rule may 1506
charge a fee, in addition to all other court costs, on the 1507
filing of each criminal cause, civil action or proceeding, or 1508
judgment by confession. Fees collected by a court for special 1509
projects of the court under this division shall not be used for 1510
training or education that takes place outside of the 1511
~~state~~continental United States. 1512

If the court of common pleas offers or requires a special 1513
program or additional services in cases of a specific type, the 1514
court by rule may assess an additional charge in a case of that 1515
type, over and above court costs, to cover the special program 1516
or service. The court shall adjust the special assessment 1517
periodically, but not retroactively, so that the amount assessed 1518

in those cases does not exceed the actual cost of providing the 1519
service or program. 1520

All moneys collected under division (E) of this section 1521
shall be paid to the county treasurer for deposit into either a 1522
general special projects fund or a fund established for a 1523
specific special project. Moneys from a fund of that nature 1524
shall be disbursed upon an order of the court, subject to an 1525
appropriation by the board of county commissioners, in an amount 1526
no greater than the actual cost to the court of a project. If a 1527
specific fund is terminated because of the discontinuance of a 1528
program or service established under division (E) of this 1529
section, the court may order, subject to an appropriation by the 1530
board of county commissioners, that moneys remaining in the fund 1531
be transferred to an account established under this division for 1532
a similar purpose. 1533

(2) As used in division (E) of this section: 1534

(a) "Criminal cause" means a charge alleging the violation 1535
of a statute or ordinance, or subsection of a statute or 1536
ordinance, that requires a separate finding of fact or a 1537
separate plea before disposition and of which the defendant may 1538
be found guilty, whether filed as part of a multiple charge on a 1539
single summons, citation, or complaint or as a separate charge 1540
on a single summons, citation, or complaint. "Criminal cause" 1541
does not include separate violations of the same statute or 1542
ordinance, or subsection of the same statute or ordinance, 1543
unless each charge is filed on a separate summons, citation, or 1544
complaint. 1545

(b) "Civil action or proceeding" means any civil 1546
litigation that must be determined by judgment entry. 1547

Sec. 2501.16. (A) Each court of appeals may appoint one or 1548
more official reporters, law clerks, secretaries, and any other 1549
employees that the court considers necessary for its efficient 1550
operation. 1551

The clerk of the court of common pleas, acting as the 1552
clerk of the court of appeals for the county, shall perform the 1553
duties otherwise performed and collect the fees otherwise 1554
collected by the clerk of the court of common pleas, as set 1555
forth in section 2303.03 of the Revised Code, and shall maintain 1556
the files and records of the court. The clerk of the court of 1557
common pleas, acting as the clerk of the court of appeals for 1558
the county, may refuse to accept for filing any pleading or 1559
paper submitted for filing by a person who has been found to be 1560
a vexatious litigator under section 2323.52 of the Revised Code 1561
and who has failed to obtain leave from the court of appeals to 1562
proceed under that section. The overhead expenses pertaining to 1563
the office of the clerk of the court of common pleas that result 1564
from the clerk's acting as clerk of the court of appeals for the 1565
county, other than wages and salaries, shall be paid from the 1566
funds provided under sections 2501.18 and 2501.181 of the 1567
Revised Code. 1568

Each officer and employee appointed pursuant to this 1569
section shall take an oath of office, serve at the pleasure of 1570
the court, and perform any duties that the court directs. Each 1571
reporter shall have the powers that are vested in official 1572
reporters of the court of common pleas under sections 2301.18 to 1573
2301.26 of the Revised Code. Whenever an opinion, per curiam, or 1574
report of a case has been prepared in accordance with section 1575
2503.20 of the Revised Code, the official reporter immediately 1576
shall forward one copy of the opinion, per curiam, or report to 1577
the reporter of the supreme court, without expense to the 1578

reporter. 1579

(B) The court of appeals may determine that, for the 1580
efficient operation of the court, additional funds are necessary 1581
to acquire and pay for special projects of the court, including, 1582
but not limited to, the acquisition of additional facilities or 1583
the rehabilitation of existing facilities, the acquisition of 1584
equipment, the hiring and training of staff, the employment of 1585
magistrates, the training and education of judges, acting 1586
judges, and magistrates, community service programs, and other 1587
related services. Upon that determination, the court by rule may 1588
charge a fee, in addition to all other court costs, on the 1589
filing of each case or cause over which the court has 1590
jurisdiction. Fees collected by a court for special projects of 1591
the court under this division shall not be used for training or 1592
education that takes place outside of the ~~state~~continental 1593
United States. 1594

If the court of appeals offers a special program or 1595
service in cases of a specific type, the court by rule may 1596
assess an additional charge in a case of that type, over and 1597
above court costs, to cover the special program or service. The 1598
court shall adjust the special assessment periodically, but not 1599
retroactively, so that the amount assessed in those cases does 1600
not exceed the actual cost of providing the service or program. 1601

All moneys collected under division (B) of this section 1602
shall be paid to the county treasurer of the county selected as 1603
the principal seat of that court of appeals for deposit into 1604
either a general special projects fund or a fund established for 1605
a specific special project. Moneys from a fund of that nature 1606
shall be disbursed upon an order of the court in an amount no 1607
greater than the actual cost to the court of a project. If a 1608

specific fund is terminated because of the discontinuance of a 1609
program or service established under division (B) of this 1610
section, the court may order that moneys remaining in the fund 1611
be transferred to an account established under this division for 1612
a similar purpose. 1613

Sec. 4507.21. (A) Except as provided in section 4507.061 1614
of the Revised Code, each applicant for a driver's license shall 1615
file an application in the office of the registrar of motor 1616
vehicles or of a deputy registrar. 1617

(B) (1) Except as provided in division (B) (4) of this 1618
section, each person under twenty-one years of age applying for 1619
a driver's license issued in this state and each person twenty- 1620
one years of age or older applying for an initial limited term 1621
license in this state shall present satisfactory evidence of 1622
having successfully completed one of the following: 1623

(a) A driver training course approved by the director of 1624
public safety. 1625

(b) A driver training course comparable to a driver 1626
training course described in division (B) (1) (a) of this section 1627
and administered by a branch of the armed forces of the United 1628
States and completed by the applicant while residing outside 1629
this state for the purpose of being with or near any person 1630
serving in the armed forces of the United States. 1631

(2) Each person under twenty-one years of age applying for 1632
a driver's license also shall present, on a form prescribed by 1633
the registrar, an affidavit signed by an eligible adult 1634
attesting that the person has acquired at least fifty hours of 1635
actual driving experience, with at least ten of those hours 1636
being at night. 1637

(3) Except as provided in division (B) (4) of this section, 1638
each person twenty-one years of age or older applying for an 1639
initial limited term license in this state also shall present, 1640
on a form prescribed by the registrar, an affidavit signed by an 1641
adult who holds a current valid driver's or commercial driver's 1642
license issued by this state that the applicant has acquired at 1643
least fifty hours of actual driving experience, with at least 1644
ten of those hours being at night, accompanied by the signing 1645
adult. 1646

(4) ~~Both~~ All of the following individuals are exempt from 1647
the requirements specified in divisions (B) (1) and (3) of this 1648
section: 1649

(a) A person who receives a waiver of the examination by 1650
the registrar in accordance with section 4507.10 of the Revised 1651
Code; 1652

(b) An initial limited term license applicant twenty-one 1653
years of age or older who is from a country with which the 1654
registrar has a reciprocal arrangement in accordance with 1655
section 4507.101 of the Revised Code; 1656

(c) A person who possesses both a valid, unexpired visa 1657
issued by the United States department of state and a valid, 1658
unexpired foreign driver's license and who presents a form, 1659
prescribed by the registrar, attesting to the person's 1660
relationship with either the United States military, the United 1661
States department of defense, or any of the subordinate agencies 1662
to the department of defense. 1663

(C) (1) An applicant for an initial driver's license shall 1664
present satisfactory evidence of successful completion of the 1665
abbreviated driver training course for adults, approved by the 1666

director of public safety under section 4508.02 of the Revised 1667
Code, if all of the following apply: 1668

(a) The applicant is twenty-one years of age or older. 1669

(b) The applicant failed the road or maneuverability test 1670
required under division (A) (2) of section 4507.11 of the Revised 1671
Code. 1672

(c) In the twelve months immediately preceding the date of 1673
application, the applicant has not successfully completed a 1674
driver training course. 1675

(2) An applicant shall present satisfactory evidence as 1676
required under division (C) (1) of this section prior to 1677
attempting the test a second or subsequent time. 1678

(D) If the registrar or deputy registrar determines that 1679
the applicant is entitled to the driver's license, it shall be 1680
issued. If the application shows that the applicant's license 1681
has been previously canceled or suspended, the deputy registrar 1682
shall forward the application to the registrar, who shall 1683
determine whether the license shall be granted. 1684

(E) An applicant shall file an application under this 1685
section in duplicate, and the deputy registrar issuing the 1686
license shall immediately forward to the office of the registrar 1687
the original copy of the application, together with the 1688
duplicate copy of any certificate of completion if issued for 1689
purposes of division (B) of this section. The registrar shall 1690
prescribe rules as to the manner in which the deputy registrar 1691
files and maintains the applications and other records. The 1692
registrar shall file every application for a driver's or 1693
commercial driver's license and index them by name and number, 1694
and shall maintain a suitable record of all licenses issued, all 1695

convictions and bond forfeitures, all applications for licenses 1696
denied, and all licenses that have been suspended or canceled. 1697

(F) For purposes of section 2313.06 of the Revised Code, 1698
the registrar shall maintain accurate and current lists of the 1699
residents of each county who are eighteen years of age or older, 1700
have been issued, on and after January 1, 1984, driver's or 1701
commercial driver's licenses that are valid and current, and 1702
would be electors if they were registered to vote, regardless of 1703
whether they actually are registered to vote. The lists shall 1704
contain the names, addresses, dates of birth, duration of 1705
residence in this state, citizenship status, and social security 1706
numbers, if the numbers are available, of the licensees, and may 1707
contain any other information that the registrar considers 1708
suitable. 1709

(G) Each person under eighteen years of age applying for a 1710
motorcycle operator's endorsement or a restricted license 1711
enabling the applicant to operate a motorcycle shall present 1712
satisfactory evidence of having completed the courses of 1713
instruction in the motorcycle safety and education program 1714
described in section 4508.08 of the Revised Code or a comparable 1715
course of instruction administered by a branch of the armed 1716
forces of the United States and completed by the applicant while 1717
residing outside this state for the purpose of being with or 1718
near any person serving in the armed forces of the United 1719
States. If the registrar or deputy registrar then determines 1720
that the applicant is entitled to the endorsement or restricted 1721
license, it shall be issued. 1722

(H) No person shall knowingly make a false statement in an 1723
affidavit presented in accordance with division (B) (2) of this 1724
section. 1725

(I) As used in this section, "eligible adult" means any of 1726
the following persons: 1727

(1) A parent, guardian, or custodian of the applicant; 1728

(2) A person over the age of twenty-one who acts in loco 1729
parentis of the applicant and who maintains proof of financial 1730
responsibility with respect to the operation of a motor vehicle 1731
owned by the applicant or with respect to the applicant's 1732
operation of any motor vehicle. 1733

(J) Whoever violates division (H) of this section is 1734
guilty of a minor misdemeanor and shall be fined one hundred 1735
dollars. 1736

Sec. 4513.60. (A) (1) The sheriff of a county or chief of a 1737
law enforcement agency of a municipal corporation, township, 1738
port authority, conservancy district, or township or joint 1739
police district, within the sheriff's or chief's respective 1740
territorial jurisdiction, upon complaint of any person adversely 1741
affected, may order into storage any motor vehicle, other than 1742
an abandoned junk motor vehicle as defined in section 4513.63 of 1743
the Revised Code, that has been left on private residential or 1744
private agricultural property for at least four hours without 1745
the permission of the person having the right to the possession 1746
of the property. The sheriff or chief, upon complaint of a 1747
repair garage or place of storage, may order into storage any 1748
motor vehicle, other than an abandoned junk motor vehicle, that 1749
has been left at the garage or place of storage for a longer 1750
period than that agreed upon. When ordering a motor vehicle into 1751
storage pursuant to this division, a sheriff or chief may 1752
arrange for the removal of the motor vehicle by a towing service 1753
and shall designate a storage facility. 1754

(2) A towing service towing a motor vehicle under division 1755
(A) (1) of this section shall remove the motor vehicle in 1756
accordance with that division. The towing service shall deliver 1757
the motor vehicle to the location designated by the sheriff or 1758
chief not more than two hours after the time it is removed from 1759
the private property, unless the towing service is unable to 1760
deliver the motor vehicle within two hours due to an 1761
uncontrollable force, natural disaster, or other event that is 1762
not within the power of the towing service. 1763

(3) Subject to division (B) of this section, the owner of 1764
a motor vehicle that has been removed pursuant to this division 1765
may recover the vehicle only in accordance with division (D) of 1766
this section. 1767

(4) As used in this section, "private residential 1768
property" means private property on which is located one or more 1769
structures that are used as a home, residence, or sleeping place 1770
by one or more persons, if no more than three separate 1771
households are maintained in the structure or structures. 1772
"Private residential property" does not include any private 1773
property on which is located one or more structures that are 1774
used as a home, residence, or sleeping place by two or more 1775
persons, if more than three separate households are maintained 1776
in the structure or structures. 1777

(B) If the owner or operator of a motor vehicle that has 1778
been ordered into storage pursuant to division (A) (1) of this 1779
section arrives after the motor vehicle has been prepared for 1780
removal, but prior to its actual removal from the property, the 1781
towing service shall give the owner or operator oral or written 1782
notification at the time of such arrival that the vehicle owner 1783
or operator may pay a fee of not more than one-half of the fee 1784

for the removal of the motor vehicle established by the public 1785
utilities commission in rules adopted under section 4921.25 of 1786
the Revised Code, in order to obtain release of the motor 1787
vehicle. However, if the vehicle is within a municipal 1788
corporation and the municipal corporation has established a 1789
vehicle removal fee, the towing service shall give the owner or 1790
operator oral or written notification that the owner or operator 1791
may pay not more than one-half of that fee to obtain release of 1792
the motor vehicle. That fee may be paid by use of a major credit 1793
card unless the towing service uses a mobile credit card 1794
processor and mobile service is not available at the time of the 1795
transaction. 1796

Upon payment of the applicable fee, the towing service 1797
shall give the vehicle owner or operator a receipt showing both 1798
the full amount normally assessed and the actual amount received 1799
and shall release the motor vehicle to the owner or operator. 1800
Upon its release, the owner or operator immediately shall move 1801
it so that it is not on the private residential or private 1802
agricultural property without the permission of the person 1803
having the right to possession of the property, or is not at the 1804
garage or place of storage without the permission of the owner, 1805
whichever is applicable. 1806

(C) (1) Each county sheriff and each chief of a law 1807
enforcement agency of a municipal corporation, township, port 1808
authority, conservancy district, or township or joint police 1809
district shall maintain a record of motor vehicles that the 1810
sheriff or chief orders into storage pursuant to division (A) (1) 1811
of this section. The record shall include an entry for each such 1812
motor vehicle that identifies the motor vehicle's license 1813
number, make, model, and color, the location from which it was 1814
removed, the date and time of its removal, the telephone number 1815

of the person from whom it may be recovered, and the address of 1816
the place to which it has been taken and from which it may be 1817
recovered. A sheriff or chief shall provide any information in 1818
the record that pertains to a particular motor vehicle to any 1819
person who, either in person or pursuant to a telephone call, 1820
identifies self as the owner or operator of the motor vehicle 1821
and requests information pertaining to its location. 1822

(2) Any person who registers a complaint that is the basis 1823
of a sheriff's or chief's order for the removal and storage of a 1824
motor vehicle under division (A) (1) of this section shall 1825
provide the identity of the law enforcement agency with which 1826
the complaint was registered to any person who identifies self 1827
as the owner or operator of the motor vehicle and requests 1828
information pertaining to its location. 1829

(D) (1) The owner or lienholder of a motor vehicle that is 1830
ordered into storage pursuant to division (A) (1) of this section 1831
may reclaim it upon both of the following: 1832

(a) Payment of all applicable fees established by the 1833
public utilities commission in rules adopted under section 1834
4921.25 of the Revised Code or, if the vehicle was towed within 1835
a municipal corporation that has established fees for vehicle 1836
removal and storage, payment of all applicable fees established 1837
by the municipal corporation. Section 2930.11 of the Revised 1838
Code does not apply with regard to the payment of fees for motor 1839
vehicle removal and storage under this section. 1840

(b) Presentation of proof of ownership, which may be 1841
evidenced by a certificate of title to the motor vehicle, a 1842
certificate of registration for the motor vehicle, or a lease 1843
agreement. 1844

When the owner of a vehicle towed under this section 1845
retrieves the vehicle, the towing service or storage facility in 1846
possession of the vehicle shall give the owner written notice 1847
that if the owner disputes that the motor vehicle was lawfully 1848
towed, the owner may be able to file a civil action under 1849
section 4513.611 of the Revised Code. 1850

(2) Upon presentation of proof of ownership as required 1851
under division (D) (1) (b) of this section, the owner of a motor 1852
vehicle that is ordered into storage under division (A) (1) of 1853
this section may retrieve any personal items from the motor 1854
vehicle without retrieving the vehicle and without paying any 1855
fee. However, a towing service or storage facility may charge an 1856
after-hours retrieval fee established by the public utilities 1857
commission in rules adopted under section 4921.25 of the Revised 1858
Code if the owner retrieves the personal items after hours, 1859
unless the towing service or storage facility fails to provide 1860
the notice required under division (B) (3) of section 4513.69 of 1861
the Revised Code, if applicable. The owner of a motor vehicle 1862
shall not do either of the following: 1863

(a) Retrieve any personal item that has been determined by 1864
the sheriff or chief, as applicable, to be necessary to a 1865
criminal investigation; 1866

(b) Retrieve any personal item from a vehicle if it would 1867
endanger the safety of the owner, unless the owner agrees to 1868
sign a waiver of liability. 1869

For purposes of division (D) (2) of this section, "personal 1870
items" do not include any items that are attached to the motor 1871
vehicle. 1872

(3) If a motor vehicle that is ordered into storage 1873

pursuant to division (A) (1) of this section remains unclaimed by 1874
the owner for thirty days, the procedures established by 1875
sections 4513.61 and 4513.62 of the Revised Code apply. 1876

(E) (1) No person shall remove, or cause the removal of, 1877
any motor vehicle from any private residential or private 1878
agricultural property other than in accordance with division (A) 1879
(1) of this section or sections 4513.61 to 4513.65 of the 1880
Revised Code. 1881

(2) No towing service or storage facility shall fail to 1882
comply with the requirements of this section. 1883

(F) This section does not apply to any private residential 1884
or private agricultural property that is established as a 1885
private tow-away zone in accordance with section 4513.601 of the 1886
Revised Code. 1887

(G) Whoever violates division (E) of this section is 1888
guilty of a minor misdemeanor. 1889

Sec. 4513.61. (A) The sheriff of a county or chief of a 1890
law enforcement agency of a municipal corporation, township, 1891
port authority, conservancy district, university campus police 1892
department, park district police force, or township or joint 1893
police district, within the sheriff's or chief's respective 1894
territorial jurisdiction, or a state highway patrol trooper, 1895
natural resources officer, or wildlife officer, upon 1896
notification to the sheriff, chief, or department of natural 1897
resources, as applicable, of such action and of the location of 1898
the place of storage, may order into storage any motor vehicle, 1899
including an abandoned junk motor vehicle as defined in section 1900
4513.63 of the Revised Code, that: 1901

(1) Has come into the possession of the sheriff, chief, 1902

state highway patrol trooper, or officer as a result of the 1903
performance of the sheriff's, chief's, trooper's, or officer's 1904
duties; or 1905

(2) Has been left on a public street or other property 1906
open to the public for purposes of vehicular travel, or upon or 1907
within the right-of-way of any road or highway, for forty-eight 1908
hours or longer without notification to the sheriff, chief, or 1909
department of the reasons for leaving the motor vehicle in such 1910
place. However, when such a motor vehicle constitutes an 1911
obstruction to traffic it may be ordered into storage 1912
immediately unless either of the following applies: 1913

(a) The vehicle was involved in an accident and is subject 1914
to section 4513.66 of the Revised Code; 1915

(b) The vehicle is a commercial motor vehicle. If the 1916
vehicle is a commercial motor vehicle, the sheriff, chief, 1917
trooper, or officer shall allow the owner or operator of the 1918
vehicle the opportunity to arrange for the removal of the motor 1919
vehicle within a period of time specified by the sheriff, chief, 1920
trooper, or officer. If the sheriff, chief, trooper, or officer 1921
determines that the vehicle cannot be removed within the 1922
specified period of time, the sheriff, chief, trooper, or 1923
officer shall order the removal of the vehicle. 1924

Subject to division (C) of this section, the sheriff, 1925
chief, or department shall designate the place of storage of any 1926
motor vehicle so ordered removed. 1927

(B) If the sheriff, chief, trooper, or officer issues an 1928
order under division (A) of this section and arranges for the 1929
removal of a motor vehicle by a towing service, the towing 1930
service shall deliver the motor vehicle to the location 1931

designated by the sheriff, chief, or department not more than 1932
two hours after the time it is removed. 1933

(C) (1) The sheriff, chief, or department shall cause a 1934
search to be made of the records of an applicable entity listed 1935
in division (F) (1) of section 4513.601 of the Revised Code to 1936
ascertain the identity of the owner and any lienholder of a 1937
motor vehicle ordered into storage by the sheriff, chief, 1938
trooper, or officer within five business days of the removal of 1939
the vehicle. Upon obtaining such identity, the sheriff, chief, 1940
or department shall send or cause notice to be sent to the owner 1941
and any lienholder at the owner's and any lienholder's last 1942
known address by certified or express mail with return receipt 1943
requested, by certified mail with electronic tracking, or by a 1944
commercial carrier service utilizing any form of delivery 1945
requiring a signed receipt. The notice shall inform the owner 1946
and any lienholder that the motor vehicle will be declared a 1947
nuisance and disposed of if not claimed within ten days of the 1948
date of the sending of the notice. 1949

(2) The owner or lienholder of the motor vehicle is 1950
responsible for payment of any expenses or charges incurred in 1951
its removal and storage and may reclaim the motor vehicle upon 1952
payment of those expenses or charges, and presentation of proof 1953
of ownership, which may be evidenced by a certificate of title 1954
or memorandum certificate of title to the motor vehicle, a 1955
certificate of registration for the motor vehicle, or a lease 1956
agreement. Upon Section 2930.11 of the Revised Code does not 1957
apply with regard to the payment of fees for motor vehicle 1958
removal and storage under this section. 1959

Upon presentation of proof of ownership evidenced as 1960
provided above, the owner of the motor vehicle also may retrieve 1961

any personal items from the vehicle without retrieving the 1962
vehicle and without paying any fee. However, a towing service or 1963
storage facility may charge an after-hours retrieval fee 1964
established by the public utilities commission in rules adopted 1965
under section 4921.25 of the Revised Code if the owner retrieves 1966
the personal items after hours, unless the towing service or 1967
storage facility fails to provide the notice required under 1968
division (B) (3) of section 4513.69 of the Revised Code, if 1969
applicable. However, the owner shall not do either of the 1970
following: 1971

(a) Retrieve any personal item that has been determined by 1972
the sheriff, chief, trooper, or officer, as applicable, to be 1973
necessary to a criminal investigation; 1974

(b) Retrieve any personal item from a vehicle if it would 1975
endanger the safety of the owner, unless the owner agrees to 1976
sign a waiver of liability. 1977

For purposes of division (C) (2) of this section, "personal 1978
items" do not include any items that are attached to the 1979
vehicle. 1980

(3) If the owner or lienholder of the motor vehicle 1981
reclaims it after a search of the applicable records has been 1982
conducted and after notice has been sent to the owner and any 1983
lienholder as described in this section, and the search was 1984
conducted by the place of storage, and the notice was sent to 1985
the motor vehicle owner by the place of storage, the owner or 1986
lienholder shall pay to the place of storage a processing fee of 1987
twenty-five dollars, in addition to any expenses or charges 1988
incurred in the removal and storage of the vehicle. 1989

(D) If the owner or lienholder makes no claim to the motor 1990

vehicle within ten days of the date of sending the notice, and 1991
if the vehicle is to be disposed of at public auction as 1992
provided in section 4513.62 of the Revised Code, the sheriff, 1993
chief, or department, without charge to any party, shall file 1994
with the clerk of courts of the county in which the place of 1995
storage is located an affidavit showing compliance with the 1996
requirements of this section. Upon presentation of the 1997
affidavit, the clerk, without charge, shall issue a salvage 1998
certificate of title, free and clear of all liens and 1999
encumbrances, to the sheriff, chief, or department. If the 2000
vehicle is to be disposed of to a motor vehicle salvage dealer 2001
or other facility as provided in section 4513.62 of the Revised 2002
Code, the sheriff, chief, or department shall execute in 2003
triplicate an affidavit, as prescribed by the registrar of motor 2004
vehicles, describing the motor vehicle and the manner in which 2005
it was disposed of, and that all requirements of this section 2006
have been complied with. The sheriff, chief, or department shall 2007
retain the original of the affidavit for the sheriff's, chief's, 2008
or department's records, and shall furnish two copies to the 2009
motor vehicle salvage dealer or other facility. Upon 2010
presentation of a copy of the affidavit by the motor vehicle 2011
salvage dealer, the clerk of courts, within thirty days of the 2012
presentation, shall issue a salvage certificate of title, free 2013
and clear of all liens and encumbrances. 2014

(E) Whenever a motor vehicle salvage dealer or other 2015
facility receives an affidavit for the disposal of a motor 2016
vehicle as provided in this section, the dealer or facility 2017
shall not be required to obtain an Ohio certificate of title to 2018
the motor vehicle in the dealer's or facility's own name if the 2019
vehicle is dismantled or destroyed and both copies of the 2020
affidavit are delivered to the clerk of courts. 2021

(F) No towing service or storage facility shall fail to 2022
comply with this section. 2023

Sec. 4513.66. (A) If a motor vehicle accident occurs on 2024
any highway, public street, or other property open to the public 2025
for purposes of vehicular travel and if any motor vehicle, 2026
cargo, or personal property that has been damaged or spilled as 2027
a result of the motor vehicle accident is blocking the highway, 2028
street, or other property or is otherwise endangering public 2029
safety, a public safety official may do either of the following 2030
without the consent of the owner but with the approval of the 2031
law enforcement agency conducting any investigation of the 2032
accident: 2033

(1) Remove, or order the removal of, the motor vehicle if 2034
the motor vehicle is unoccupied, cargo, or personal property 2035
from the portion of the highway, public street, or property 2036
ordinarily used for vehicular travel on the highway, public 2037
street, or other property open to the public for purposes of 2038
vehicular travel. 2039

(2) If the motor vehicle is a commercial motor vehicle, 2040
allow the owner or operator of the vehicle the opportunity to 2041
arrange for the removal of the motor vehicle within a period of 2042
time specified by the public safety official. If the public 2043
safety official determines that the motor vehicle cannot be 2044
removed within the specified period of time, the public safety 2045
official shall remove or order the removal of the motor vehicle. 2046

(B) (1) Except as provided in division (B) (2) of this 2047
section, the department of transportation, any employee of the 2048
department of transportation, or a public safety official who 2049
authorizes or participates in the removal of any unoccupied 2050
motor vehicle, cargo, or personal property as authorized by 2051

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, 2082
employed, or arranged by a public safety official to perform the 2083
removal of the unoccupied motor vehicle, cargo, or personal 2084
property that was endangering public safety but the private 2085
towing service performed the removal in a reckless manner. 2086

(C) Section 2930.11 of the Revised Code does not apply 2087
with regard to the payment of fees for motor vehicle removal and 2088
storage under this section. 2089

(D) As used in this section: 2090

(1) "Public safety official" means any of the following: 2091

(a) The sheriff of the county, or the chief of a law 2092
enforcement agency in the municipal corporation, township, port 2093
authority, conservancy district, university campus police 2094
department, park district police force, or township or joint 2095
police district, in which the accident occurred; 2096

(b) A state highway patrol trooper; 2097

(c) The chief of the fire department having jurisdiction 2098
where the accident occurred; 2099

(d) A duly authorized subordinate acting on behalf of an 2100
official specified in divisions ~~(C) (1) (a)~~ (D) (1) (a) to (c) of 2101
this section; 2102

(e) A natural resources officer or a wildlife officer. 2103

(2) "Hazardous material" has the same meaning as in 2104
section 2305.232 of the Revised Code. 2105

Sec. 5101.546. (A) As used in this section, "payment error 2106
rate" has the same meaning as in 7 U.S.C. 2025(c) (2). 2107

(B) (1) Not later than ninety days after the effective date 2108

of this section, the department of job and family services shall 2109
develop a methodology and technical system to determine payment 2110
error rates within the supplemental nutrition assistance 2111
program. The methodology and technical system shall follow the 2112
procedures outlined in the quality control review handbook 2113
published by the United States food and nutrition service in 2114
accordance with 7 C.F.R. 275.14, except that the methodology and 2115
technical system may deviate from the outlined procedures with 2116
regard to payment errors that are not subject to the procedures 2117
outlined in the handbook. 2118

(2) The methodology and technical system shall distinguish 2119
payment errors that result from each of the following: 2120

(a) Agency errors not including fraud for each county 2121
participating in the program; 2122

(b) Assistance group errors not including fraud for each 2123
county participating in the program; 2124

(c) Errors resulting from the Ohio benefits program on a 2125
statewide basis. 2126

(C) Prior to implementing the methodology and technical 2127
system required under division (B) of this section, the 2128
department of job and family services shall consult with the 2129
chairpersons of the finance committees of both the house of 2130
representatives and the senate. 2131

(D) Upon implementation of the methodology and technical 2132
system, the department shall provide updates concerning payment 2133
error rates in the supplemental nutrition assistance program to 2134
the chairpersons of the finance committees of both the house of 2135
representatives and the senate on a quarterly basis. 2136

Sec. 5101.98. (A) Quarterly, the department of job and 2137

family services shall compile a report on public assistance 2138
programs in this state, including the following information: 2139

(1) Regarding the supplemental nutrition assistance 2140
program, ~~the number of:~~ 2141

(a) ~~Accounts~~ The number of accounts with high balances, as 2142
determined by the department; 2143

(b) ~~Out-of-state~~ The number of out-of-state transactions; 2144

(c) ~~Transactions~~ The number of transactions when the final 2145
amount processed was a whole dollar amount without additional 2146
cents; 2147

(d) Beginning with the quarterly report submitted during 2148
the second quarter of calendar year 2026, the payment error rate 2149
for the program, including all of the following: 2150

(i) Each distinct payment error calculated in accordance 2151
with the methodology and technical system established under 2152
section 5101.546 of the Revised Code; 2153

(ii) Payment error rates for each county; 2154

(iii) The payment error rate for the state as a whole. 2155

(2) Regarding public assistance programs in this state, 2156
including the supplemental nutrition assistance program, 2157
temporary assistance for needy families, or cash assistance, the 2158
number of: 2159

(a) Payments made in error, and the dollar amount of those 2160
payments; 2161

(b) Work requirement exemptions issued; 2162

(c) Confirmed cases of intentional program violation and 2163
fraud. 2164

(B) The department shall submit the report to the 2165
president of the senate and the speaker of the house of 2166
representatives, ~~who shall distribute the report to the chairs~~ 2167
of any legislative committee with jurisdiction over public 2168
assistance, and the chairs and ranking members of the finance 2169
committees of both the house of representatives and the senate. 2170

Sec. 5119.89. The director of behavioral health shall 2171
consult with the superintendent of insurance as required by 2172
section 3901.90 of the Revised Code to develop consumer and 2173
payer education on behavioral health insurance parity and 2174
establish and promote a consumer hotline to collect information 2175
and help consumers understand and access their insurance 2176
benefits. 2177

The department of behavioral health and the department of 2178
insurance shall jointly report annually on the departments' 2179
efforts, which shall include information on consumer and payer 2180
outreach activities and identification of trends and barriers to 2181
access and coverage in this state. The departments shall submit 2182
the report to the general assembly, ~~the joint medicaid oversight~~ 2183
~~committee,~~ and the governor, not later than the thirtieth day of 2184
January of each year. 2185

Sec. 5747.01. Except as otherwise expressly provided or 2186
clearly appearing from the context, any term used in this 2187
chapter that is not otherwise defined in this section has the 2188
same meaning as when used in a comparable context in the laws of 2189
the United States relating to federal income taxes or if not 2190
used in a comparable context in those laws, has the same meaning 2191
as in section 5733.40 of the Revised Code. Any reference in this 2192
chapter to the Internal Revenue Code includes other laws of the 2193
United States relating to federal income taxes. 2194

As used in this chapter:	2195
(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:	2196 2197 2198 2199
(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.	2200 2201 2202 2203
(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.	2204 2205 2206 2207 2208
(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.	2209 2210 2211 2212 2213 2214
(4) Deduct disability and survivor's benefits to the extent included in federal adjusted gross income.	2215 2216
(5) Deduct the following, to the extent not otherwise deducted or excluded in computing federal or Ohio adjusted gross income:	2217 2218 2219
(a) Benefits under Title II of the Social Security Act and tier 1 railroad retirement;	2220 2221
(b) Railroad retirement benefits, other than tier 1	2222

railroad retirement benefits, to the extent such amounts are 2223
exempt from state taxation under federal law. 2224

(6) Deduct the amount of wages and salaries, if any, not 2225
otherwise allowable as a deduction but that would have been 2226
allowable as a deduction in computing federal adjusted gross 2227
income for the taxable year, had the work opportunity tax credit 2228
allowed and determined under sections 38, 51, and 52 of the 2229
Internal Revenue Code not been in effect. 2230

(7) Deduct any interest or interest equivalent on public 2231
obligations and purchase obligations to the extent that the 2232
interest or interest equivalent is included in federal adjusted 2233
gross income. 2234

(8) Add any loss or deduct any gain resulting from the 2235
sale, exchange, or other disposition of public obligations to 2236
the extent that the loss has been deducted or the gain has been 2237
included in computing federal adjusted gross income. 2238

(9) Deduct or add amounts, as provided under section 2239
5747.70 of the Revised Code, related to contributions made to or 2240
tuition units purchased under a qualified tuition program 2241
established pursuant to section 529 of the Internal Revenue 2242
Code. 2243

(10)(a) Deduct, to the extent not otherwise allowable as a 2244
deduction or exclusion in computing federal or Ohio adjusted 2245
gross income for the taxable year, the amount the taxpayer paid 2246
during the taxable year for medical care insurance and qualified 2247
long-term care insurance for the taxpayer, the taxpayer's 2248
spouse, and dependents. No deduction for medical care insurance 2249
under division (A)(10)(a) of this section shall be allowed 2250
either to any taxpayer who is eligible to participate in any 2251

subsidized health plan maintained by any employer of the 2252
taxpayer or of the taxpayer's spouse, or to any taxpayer who is 2253
entitled to, or on application would be entitled to, benefits 2254
under part A of Title XVIII of the "Social Security Act," 49 2255
Stat. 620 (1935), 42 U.S.C. 301, as amended. For the purposes of 2256
division (A)(10)(a) of this section, "subsidized health plan" 2257
means a health plan for which the employer pays any portion of 2258
the plan's cost. The deduction allowed under division (A)(10)(a) 2259
of this section shall be the net of any related premium refunds, 2260
related premium reimbursements, or related insurance premium 2261
dividends received during the taxable year. 2262

(b) Deduct, to the extent not otherwise deducted or 2263
excluded in computing federal or Ohio adjusted gross income 2264
during the taxable year, the amount the taxpayer paid during the 2265
taxable year, not compensated for by any insurance or otherwise, 2266
for medical care of the taxpayer, the taxpayer's spouse, and 2267
dependents, to the extent the expenses exceed seven and one-half 2268
per cent of the taxpayer's federal adjusted gross income. 2269

(c) For purposes of division (A)(10) of this section, 2270
"medical care" has the meaning given in section 213 of the 2271
Internal Revenue Code, subject to the special rules, 2272
limitations, and exclusions set forth therein, and "qualified 2273
long-term care" has the same meaning given in section 7702B(c) 2274
of the Internal Revenue Code. Solely for purposes of division 2275
(A)(10)(a) of this section, "dependent" includes a person who 2276
otherwise would be a "qualifying relative" and thus a 2277
"dependent" under section 152 of the Internal Revenue Code but 2278
for the fact that the person fails to meet the income and 2279
support limitations under section 152(d)(1)(B) and (C) of the 2280
Internal Revenue Code. 2281

(11) (a) Deduct any amount included in federal adjusted 2282
gross income solely because the amount represents a 2283
reimbursement or refund of expenses that in any year the 2284
taxpayer had deducted as an itemized deduction pursuant to 2285
section 63 of the Internal Revenue Code and applicable United 2286
States department of the treasury regulations. The deduction 2287
otherwise allowed under division (A) (11) (a) of this section 2288
shall be reduced to the extent the reimbursement is attributable 2289
to an amount the taxpayer deducted under this section in any 2290
taxable year. 2291

(b) Add any amount not otherwise included in Ohio adjusted 2292
gross income for any taxable year to the extent that the amount 2293
is attributable to the recovery during the taxable year of any 2294
amount deducted or excluded in computing federal or Ohio 2295
adjusted gross income in any taxable year. 2296

(12) Deduct any portion of the deduction described in 2297
section 1341(a) (2) of the Internal Revenue Code, for repaying 2298
previously reported income received under a claim of right, that 2299
meets both of the following requirements: 2300

(a) It is allowable for repayment of an item that was 2301
included in the taxpayer's adjusted gross income for a prior 2302
taxable year and did not qualify for a credit under division (A) 2303
or (B) of section 5747.05 of the Revised Code for that year; 2304

(b) It does not otherwise reduce the taxpayer's adjusted 2305
gross income for the current or any other taxable year. 2306

(13) Deduct an amount equal to the deposits made to, and 2307
net investment earnings of, a medical savings account during the 2308
taxable year, in accordance with section 3924.66 of the Revised 2309
Code. The deduction allowed by division (A) (13) of this section 2310

does not apply to medical savings account deposits and earnings 2311
otherwise deducted or excluded for the current or any other 2312
taxable year from the taxpayer's federal adjusted gross income. 2313

(14) (a) Add an amount equal to the funds withdrawn from a 2314
medical savings account during the taxable year, and the net 2315
investment earnings on those funds, when the funds withdrawn 2316
were used for any purpose other than to reimburse an account 2317
holder for, or to pay, eligible medical expenses, in accordance 2318
with section 3924.66 of the Revised Code; 2319

(b) Add the amounts distributed from a medical savings 2320
account under division (A) (2) of section 3924.68 of the Revised 2321
Code during the taxable year. 2322

(15) Add any amount claimed as a credit under section 2323
5747.059 of the Revised Code to the extent that such amount 2324
satisfies either of the following: 2325

(a) The amount was deducted or excluded from the 2326
computation of the taxpayer's federal adjusted gross income as 2327
required to be reported for the taxpayer's taxable year under 2328
the Internal Revenue Code; 2329

(b) The amount resulted in a reduction of the taxpayer's 2330
federal adjusted gross income as required to be reported for any 2331
of the taxpayer's taxable years under the Internal Revenue Code. 2332

(16) Deduct the amount contributed by the taxpayer to an 2333
individual development account program established by a county 2334
department of job and family services pursuant to sections 2335
329.11 to 329.14 of the Revised Code for the purpose of matching 2336
funds deposited by program participants. On request of the tax 2337
commissioner, the taxpayer shall provide any information that, 2338
in the tax commissioner's opinion, is necessary to establish the 2339

amount deducted under division (A)(16) of this section. 2340

(17)(a)(i) Subject to divisions (A)(17)(a)(iii), (iv), and 2341
(v) of this section, add five-sixths of the amount of 2342
depreciation expense allowed by subsection (k) of section 168 of 2343
the Internal Revenue Code, including the taxpayer's 2344
proportionate or distributive share of the amount of 2345
depreciation expense allowed by that subsection to a pass- 2346
through entity in which the taxpayer has a direct or indirect 2347
ownership interest. 2348

(ii) Subject to divisions (A)(17)(a)(iii), (iv), and (v) 2349
of this section, add five-sixths of the amount of qualifying 2350
section 179 depreciation expense, including the taxpayer's 2351
proportionate or distributive share of the amount of qualifying 2352
section 179 depreciation expense allowed to any pass-through 2353
entity in which the taxpayer has a direct or indirect ownership 2354
interest. 2355

(iii) Subject to division (A)(17)(a)(v) of this section, 2356
for taxable years beginning in 2012 or thereafter, if the 2357
increase in income taxes withheld by the taxpayer is equal to or 2358
greater than ten per cent of income taxes withheld by the 2359
taxpayer during the taxpayer's immediately preceding taxable 2360
year, "two-thirds" shall be substituted for "five-sixths" for 2361
the purpose of divisions (A)(17)(a)(i) and (ii) of this section. 2362

(iv) Subject to division (A)(17)(a)(v) of this section, 2363
for taxable years beginning in 2012 or thereafter, a taxpayer is 2364
not required to add an amount under division (A)(17) of this 2365
section if the increase in income taxes withheld by the taxpayer 2366
and by any pass-through entity in which the taxpayer has a 2367
direct or indirect ownership interest is equal to or greater 2368
than the sum of (I) the amount of qualifying section 179 2369

depreciation expense and (II) the amount of depreciation expense 2370
allowed to the taxpayer by subsection (k) of section 168 of the 2371
Internal Revenue Code, and including the taxpayer's 2372
proportionate or distributive shares of such amounts allowed to 2373
any such pass-through entities. 2374

(v) If a taxpayer directly or indirectly incurs a net 2375
operating loss for the taxable year for federal income tax 2376
purposes, to the extent such loss resulted from depreciation 2377
expense allowed by subsection (k) of section 168 of the Internal 2378
Revenue Code and by qualifying section 179 depreciation expense, 2379
"the entire" shall be substituted for "five-sixths of the" for 2380
the purpose of divisions (A) (17) (a) (i) and (ii) of this section. 2381

The tax commissioner, under procedures established by the 2382
commissioner, may waive the add-backs related to a pass-through 2383
entity if the taxpayer owns, directly or indirectly, less than 2384
five per cent of the pass-through entity. 2385

(b) Nothing in division (A) (17) of this section shall be 2386
construed to adjust or modify the adjusted basis of any asset. 2387

(c) To the extent the add-back required under division (A) 2388
(17) (a) of this section is attributable to property generating 2389
nonbusiness income or loss allocated under section 5747.20 of 2390
the Revised Code, the add-back shall be situated to the same 2391
location as the nonbusiness income or loss generated by the 2392
property for the purpose of determining the credit under 2393
division (A) of section 5747.05 of the Revised Code. Otherwise, 2394
the add-back shall be apportioned, subject to one or more of the 2395
four alternative methods of apportionment enumerated in section 2396
5747.21 of the Revised Code. 2397

(d) For the purposes of division (A) (17) (a) (v) of this 2398

section, net operating loss carryback and carryforward shall not 2399
include the allowance of any net operating loss deduction 2400
carryback or carryforward to the taxable year to the extent such 2401
loss resulted from depreciation allowed by section 168(k) of the 2402
Internal Revenue Code and by the qualifying section 179 2403
depreciation expense amount. 2404

(e) For the purposes of divisions (A)(17) and (18) of this 2405
section: 2406

(i) "Income taxes withheld" means the total amount 2407
withheld and remitted under sections 5747.06 and 5747.07 of the 2408
Revised Code by an employer during the employer's taxable year. 2409

(ii) "Increase in income taxes withheld" means the amount 2410
by which the amount of income taxes withheld by an employer 2411
during the employer's current taxable year exceeds the amount of 2412
income taxes withheld by that employer during the employer's 2413
immediately preceding taxable year. 2414

(iii) "Qualifying section 179 depreciation expense" means 2415
the difference between (I) the amount of depreciation expense 2416
directly or indirectly allowed to a taxpayer under section 179 2417
of the Internal Revised Code, and (II) the amount of 2418
depreciation expense directly or indirectly allowed to the 2419
taxpayer under section 179 of the Internal Revenue Code as that 2420
section existed on December 31, 2002. 2421

(18)(a) If the taxpayer was required to add an amount 2422
under division (A)(17)(a) of this section for a taxable year, 2423
deduct one of the following: 2424

(i) One-fifth of the amount so added for each of the five 2425
succeeding taxable years if the amount so added was five-sixths 2426
of qualifying section 179 depreciation expense or depreciation 2427

expense allowed by subsection (k) of section 168 of the Internal Revenue Code; 2428
2429

(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; 2430
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(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. 2433
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(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 situated 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. 2436
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(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. 2444
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(19) Deduct, to the extent not otherwise deducted or 2457
excluded in computing federal or Ohio adjusted gross income for 2458
the taxable year, the amount the taxpayer received during the 2459
taxable year as reimbursement for life insurance premiums under 2460
section 5919.31 of the Revised Code. 2461

(20) Deduct, to the extent not otherwise deducted or 2462
excluded in computing federal or Ohio adjusted gross income for 2463
the taxable year, the amount the taxpayer received during the 2464
taxable year as a death benefit paid by the adjutant general 2465
under section 5919.33 of the Revised Code. 2466

(21) Deduct, to the extent included in federal adjusted 2467
gross income and not otherwise allowable as a deduction or 2468
exclusion in computing federal or Ohio adjusted gross income for 2469
the taxable year, military pay and allowances received by the 2470
taxpayer during the taxable year for active duty service in the 2471
armed ~~services~~ forces of the United States, as defined in 2472
section 5907.01 of the Revised Code, or reserve components 2473
thereof or the national guard. The deduction may not be claimed 2474
for military pay and allowances received by the taxpayer while 2475
the taxpayer is stationed in this state. 2476

(22) Deduct, to the extent not otherwise allowable as a 2477
deduction or exclusion in computing federal or Ohio adjusted 2478
gross income for the taxable year and not otherwise compensated 2479
for by any other source, the amount of qualified organ donation 2480
expenses incurred by the taxpayer during the taxable year, not 2481
to exceed ten thousand dollars. A taxpayer may deduct qualified 2482
organ donation expenses only once for all taxable years 2483
beginning with taxable years beginning in 2007. 2484

For the purposes of division (A) (22) of this section: 2485

(a) "Human organ" means all or any portion of a human 2486
liver, pancreas, kidney, intestine, or lung, and any portion of 2487
human bone marrow. 2488

(b) "Qualified organ donation expenses" means travel 2489
expenses, lodging expenses, and wages and salary forgone by a 2490
taxpayer in connection with the taxpayer's donation, while 2491
living, of one or more of the taxpayer's human organs to another 2492
human being. 2493

(23) Deduct, to the extent not otherwise deducted or 2494
excluded in computing federal or Ohio adjusted gross income for 2495
the taxable year, amounts received by the taxpayer as retired 2496
personnel pay for service in the uniformed services or reserve 2497
components thereof, or the national guard, or received by the 2498
surviving spouse or former spouse of such a taxpayer under the 2499
survivor benefit plan on account of such a taxpayer's death. If 2500
the taxpayer receives income on account of retirement paid under 2501
the federal civil service retirement system or federal employees 2502
retirement system, or under any successor retirement program 2503
enacted by the congress of the United States that is established 2504
and maintained for retired employees of the United States 2505
government, and such retirement income is based, in whole or in 2506
part, on credit for the taxpayer's uniformed service, the 2507
deduction allowed under this division shall include only that 2508
portion of such retirement income that is attributable to the 2509
taxpayer's uniformed service, to the extent that portion of such 2510
retirement income is otherwise included in federal adjusted 2511
gross income and is not otherwise deducted under this section. 2512
Any amount deducted under division (A) (23) of this section is 2513
not included in a taxpayer's adjusted gross income for the 2514
purposes of section 5747.055 of the Revised Code. No amount may 2515
be deducted under division (A) (23) of this section on the basis 2516

of which a credit was claimed under section 5747.055 of the 2517
Revised Code. 2518

(24) Deduct, to the extent not otherwise deducted or 2519
excluded in computing federal or Ohio adjusted gross income for 2520
the taxable year, the amount the taxpayer received during the 2521
taxable year from the military injury relief fund created in 2522
section 5902.05 of the Revised Code. 2523

(25) Deduct, to the extent not otherwise deducted or 2524
excluded in computing federal or Ohio adjusted gross income for 2525
the taxable year, the amount the taxpayer received as a veterans 2526
bonus during the taxable year from the Ohio department of 2527
veterans services as authorized by Section 2r of Article VIII, 2528
Ohio Constitution. 2529

(26) Deduct, to the extent not otherwise deducted or 2530
excluded in computing federal or Ohio adjusted gross income for 2531
the taxable year, any income derived from a transfer agreement 2532
or from the enterprise transferred under that agreement under 2533
section 4313.02 of the Revised Code. 2534

(27) Deduct, to the extent not otherwise deducted or 2535
excluded in computing federal or Ohio adjusted gross income for 2536
the taxable year, Ohio college opportunity or federal Pell grant 2537
amounts received by the taxpayer or the taxpayer's spouse or 2538
dependent pursuant to section 3333.122 of the Revised Code or 20 2539
U.S.C. 1070a, et seq., and used to pay room or board furnished 2540
by the educational institution for which the grant was awarded 2541
at the institution's facilities, including meal plans 2542
administered by the institution. For the purposes of this 2543
division, receipt of a grant includes the distribution of a 2544
grant directly to an educational institution and the crediting 2545
of the grant to the enrollee's account with the institution. 2546

(28) Deduct from the portion of an individual's federal 2547
adjusted gross income that is business income, to the extent not 2548
otherwise deducted or excluded in computing federal adjusted 2549
gross income for the taxable year, one hundred twenty-five 2550
thousand dollars for each spouse if spouses file separate 2551
returns under section 5747.08 of the Revised Code or two hundred 2552
fifty thousand dollars for all other individuals. 2553

(29) Deduct, as provided under section 5747.78 of the 2554
Revised Code, contributions to ABLE savings accounts made in 2555
accordance with sections 113.50 to 113.56 of the Revised Code. 2556

(30)(a) Deduct, to the extent not otherwise deducted or 2557
excluded in computing federal or Ohio adjusted gross income 2558
during the taxable year, all of the following: 2559

(i) Compensation paid to a qualifying employee described 2560
in division (A)(14)(a) of section 5703.94 of the Revised Code to 2561
the extent such compensation is for disaster work conducted in 2562
this state during a disaster response period pursuant to a 2563
qualifying solicitation received by the employee's employer; 2564

(ii) Compensation paid to a qualifying employee described 2565
in division (A)(14)(b) of section 5703.94 of the Revised Code to 2566
the extent such compensation is for disaster work conducted in 2567
this state by the employee during the disaster response period 2568
on critical infrastructure owned or used by the employee's 2569
employer; 2570

(iii) Income received by an out-of-state disaster business 2571
for disaster work conducted in this state during a disaster 2572
response period, or, if the out-of-state disaster business is a 2573
pass-through entity, a taxpayer's distributive share of the 2574
pass-through entity's income from the business conducting 2575

disaster work in this state during a disaster response period, 2576
if, in either case, the disaster work is conducted pursuant to a 2577
qualifying solicitation received by the business. 2578

(b) All terms used in division (A) (30) of this section 2579
have the same meanings as in section 5703.94 of the Revised 2580
Code. 2581

(31) For a taxpayer who is a qualifying Ohio educator, 2582
deduct, to the extent not otherwise deducted or excluded in 2583
computing federal or Ohio adjusted gross income for the taxable 2584
year, the lesser of three hundred dollars or the amount of 2585
expenses described in subsections (a) (2) (D) (i) and (ii) of 2586
section 62 of the Internal Revenue Code paid or incurred by the 2587
taxpayer during the taxpayer's taxable year in excess of the 2588
amount the taxpayer is authorized to deduct for that taxable 2589
year under subsection (a) (2) (D) of that section. 2590

(32) Deduct, to the extent not otherwise deducted or 2591
excluded in computing federal or Ohio adjusted gross income for 2592
the taxable year, amounts received by the taxpayer as a 2593
disability severance payment, computed under 10 U.S.C. 1212, 2594
following discharge or release under honorable conditions from 2595
the armed forces of the United States, as defined in section 2596
5907.01 of the Revised Code. 2597

(33) Deduct, to the extent not otherwise deducted or 2598
excluded in computing federal adjusted gross income or Ohio 2599
adjusted gross income, amounts not subject to tax due to an 2600
agreement entered into under division (A) (2) of section 5747.05 2601
of the Revised Code. 2602

(34) Deduct amounts as provided under section 5747.79 of 2603
the Revised Code related to the taxpayer's qualifying capital 2604

gains and deductible payroll. 2605

To the extent a qualifying capital gain described under 2606
division (A) (34) of this section is business income, the 2607
taxpayer shall deduct those gains under this division before 2608
deducting any such gains under division (A) (28) of this section. 2609

(35) (a) For taxable years beginning in or after 2026, 2610
deduct, to the extent not otherwise deducted or excluded in 2611
computing federal or Ohio adjusted gross income for the taxable 2612
year: 2613

(i) One hundred per cent of the capital gain received by 2614
the taxpayer in the taxable year from a qualifying interest in 2615
an Ohio venture capital operating company attributable to the 2616
company's investments in Ohio businesses during the period for 2617
which the company was an Ohio venture operating company; and 2618

(ii) Fifty per cent of the capital gain received by the 2619
taxpayer in the taxable year from a qualifying interest in an 2620
Ohio venture capital operating company attributable to the 2621
company's investments in all other businesses during the period 2622
for which the company was an Ohio venture operating company. 2623

(b) Add amounts previously deducted by the taxpayer under 2624
division (A) (35) (a) of this section if the director of 2625
development certifies to the tax commissioner that the 2626
requirements for the deduction were not met. 2627

(c) All terms used in division (A) (35) of this section 2628
have the same meanings as in section 122.851 of the Revised 2629
Code. 2630

(d) To the extent a capital gain described in division (A) 2631
(35) (a) of this section is business income, the taxpayer shall 2632
apply that division before applying division (A) (28) of this 2633

section. 2634

(36) Add, to the extent not otherwise included in 2635
computing federal or Ohio adjusted gross income for any taxable 2636
year, the taxpayer's proportionate share of the amount of the 2637
tax levied under section 5747.38 of the Revised Code and paid by 2638
an electing pass-through entity for the taxable year. 2639

Notwithstanding any provision of the Revised Code to the 2640
contrary, the portion of the addition required by division (A) 2641
(36) of this section related to the apportioned business income 2642
of the pass-through entity shall be considered business income 2643
under division (B) of this section. Such addition is eligible 2644
for the deduction in division (A) (28) of this section, subject 2645
to the applicable dollar limitations, and the tax rate 2646
prescribed by division (A) (4) (a) of section 5747.02 of the 2647
Revised Code. The taxpayer shall provide, upon request of the 2648
tax commissioner, any documentation necessary to verify the 2649
portion of the addition that is business income under this 2650
division. 2651

(37) Deduct, to the extent not otherwise deducted or 2652
excluded in computing federal or Ohio adjusted gross income for 2653
the taxable year, amounts delivered to a qualifying institution 2654
pursuant to section 3333.128 of the Revised Code for the benefit 2655
of the taxpayer or the taxpayer's spouse or dependent. 2656

(38) Deduct, to the extent not otherwise deducted or 2657
excluded in computing federal or Ohio adjusted gross income for 2658
the taxable year, amounts received under the Ohio adoption grant 2659
program pursuant to section 5180.451 of the Revised Code. 2660

(39) Deduct, to the extent included in federal adjusted 2661
gross income, income attributable to amounts provided to a 2662

taxpayer for any of the purposes for which an exclusion would 2663
have been authorized under section 139 of the Internal Revenue 2664
Code if the train derailment near the city of East Palestine on 2665
February 3, 2023, had been a qualified disaster pursuant to that 2666
section, or to compensate for lost business resulting from that 2667
derailment, if such amounts are provided by any of the 2668
following: 2669

(a) A federal, state, or local government agency; 2670

(b) A railroad company, as that term is defined in section 2671
5727.01 of the Revised Code; 2672

(c) Any subsidiary, insurer, or agent of a railroad 2673
company or any related person. 2674

Notwithstanding any provision to the contrary, the 2675
derailment is not required to meet the definition of a 2676
"qualified disaster" pursuant to section 139 of the Internal 2677
Revenue Code to qualify for the deduction under this section. 2678

(40) Deduct, to the extent included in federal adjusted 2679
gross income, income attributable to loan repayments on behalf 2680
of the taxpayer under the rural practice incentive program under 2681
section 3333.135 of the Revised Code. 2682

(41) Add any income taxes deducted in computing federal or 2683
Ohio adjusted gross income to the extent the income taxes were 2684
derived from income subject to a tax levied in another state or 2685
the District of Columbia when such tax was enacted for purposes 2686
of complying with internal revenue service notice 2020-75. 2687

Notwithstanding any provision of the Revised Code to the 2688
contrary, the portion of the addition required by division (A) 2689
(41) of this section related to the apportioned business income 2690
of the pass-through entity shall be considered business income 2691

under division (B) of this section. Such addition is eligible 2692
for the deduction in division (A) (28) of this section, subject 2693
to the applicable dollar limitations, and the tax rate 2694
prescribed by division (A) (4) (a) of section 5747.02 of the 2695
Revised Code. The taxpayer shall provide, upon request of the 2696
tax commissioner, any documentation necessary to verify the 2697
portion of the addition that is business income under this 2698
division. 2699

(42) Deduct amounts contributed to a homeownership savings 2700
account and calculated pursuant to divisions (B) and (C) of 2701
section 5747.85 of the Revised Code. 2702

(43) If the taxpayer is the account owner of a 2703
homeownership savings account, upon withdrawal or transfer of 2704
funds from the account, or closure of the account containing 2705
funds that are not used for eligible expenses, add the amount of 2706
such funds not used for an eligible expense. The addition 2707
required under this division shall not exceed the sum of the 2708
amounts deducted by the taxpayer for such account under division 2709
(A) (42) of this section in any taxable year and the amount of 2710
any funds deposited in the account by a contributor other than 2711
the account owner. As used in division (A) (43) of this section, 2712
"homeownership savings account," "contributor," "account owner," 2713
and "eligible expenses" have the same meanings as in section 2714
5747.85 of the Revised Code. 2715

(44) Deduct, to the extent not otherwise deducted or 2716
excluded in computing federal or Ohio adjusted gross income 2717
during the taxable year, up to seven hundred fifty dollars of 2718
contributions the taxpayer makes to a pregnancy resource center 2719
that meets the criteria in division (B) of section ~~5101.804-~~ 2720
5180.71 of the Revised Code. 2721

(B) "Business income" means income, including gain or 2722
loss, arising from transactions, activities, and sources in the 2723
regular course of a trade or business and includes income, gain, 2724
or loss from real property, tangible property, and intangible 2725
property if the acquisition, rental, management, and disposition 2726
of the property constitute integral parts of the regular course 2727
of a trade or business operation. "Business income" includes 2728
income, including gain or loss, from a partial or complete 2729
liquidation of a business, including, but not limited to, gain 2730
or loss from the sale or other disposition of goodwill or the 2731
sale of an equity or ownership interest in a business. 2732

As used in this division, the "sale of an equity or 2733
ownership interest in a business" means sales to which either or 2734
both of the following apply: 2735

(1) The sale is treated for federal income tax purposes as 2736
the sale of assets. 2737

(2) The seller materially participated, as described in 26 2738
C.F.R. 1.469-5T, in the activities of the business during the 2739
taxable year in which the sale occurs or during any of the five 2740
preceding taxable years. 2741

(C) "Nonbusiness income" means all income other than 2742
business income and may include, but is not limited to, 2743
compensation, rents and royalties from real or tangible personal 2744
property, capital gains, interest, dividends and distributions, 2745
patent or copyright royalties, or lottery winnings, prizes, and 2746
awards. 2747

(D) "Compensation" means any form of remuneration paid to 2748
an employee for personal services. 2749

(E) "Fiduciary" means a guardian, trustee, executor, 2750

administrator, receiver, conservator, or any other person acting 2751
in any fiduciary capacity for any individual, trust, or estate. 2752

(F) "Fiscal year" means an accounting period of twelve 2753
months ending on the last day of any month other than December. 2754

(G) "Individual" means any natural person. 2755

(H) "Internal Revenue Code" means the "Internal Revenue 2756
Code of 1986," 100 Stat. 2085, 26 U.S.C.A. 1, as amended. 2757

(I) "Resident" means any of the following: 2758

(1) An individual who is domiciled in this state, subject 2759
to section 5747.24 of the Revised Code; 2760

(2) The estate of a decedent who at the time of death was 2761
domiciled in this state. The domicile tests of section 5747.24 2762
of the Revised Code are not controlling for purposes of division 2763
(I) (2) of this section. 2764

(3) A trust that, in whole or part, resides in this state. 2765
If only part of a trust resides in this state, the trust is a 2766
resident only with respect to that part. 2767

For the purposes of division (I) (3) of this section: 2768

(a) A trust resides in this state for the trust's current 2769
taxable year to the extent, as described in division (I) (3) (d) 2770
of this section, that the trust consists directly or indirectly, 2771
in whole or in part, of assets, net of any related liabilities, 2772
that were transferred, or caused to be transferred, directly or 2773
indirectly, to the trust by any of the following: 2774

(i) A person, a court, or a governmental entity or 2775
instrumentality on account of the death of a decedent, but only 2776
if the trust is described in division (I) (3) (e) (i) or (ii) of 2777

this section; 2778

(ii) A person who was domiciled in this state for the 2779
purposes of this chapter when the person directly or indirectly 2780
transferred assets to an irrevocable trust, but only if at least 2781
one of the trust's qualifying beneficiaries is domiciled in this 2782
state for the purposes of this chapter during all or some 2783
portion of the trust's current taxable year; 2784

(iii) A person who was domiciled in this state for the 2785
purposes of this chapter when the trust document or instrument 2786
or part of the trust document or instrument became irrevocable, 2787
but only if at least one of the trust's qualifying beneficiaries 2788
is a resident domiciled in this state for the purposes of this 2789
chapter during all or some portion of the trust's current 2790
taxable year. If a trust document or instrument became 2791
irrevocable upon the death of a person who at the time of death 2792
was domiciled in this state for purposes of this chapter, that 2793
person is a person described in division (I) (3) (a) (iii) of this 2794
section. 2795

(b) A trust is irrevocable to the extent that the 2796
transferor is not considered to be the owner of the net assets 2797
of the trust under sections 671 to 678 of the Internal Revenue 2798
Code. 2799

(c) With respect to a trust other than a charitable lead 2800
trust, "qualifying beneficiary" has the same meaning as 2801
"potential current beneficiary" as defined in section 1361(e) (2) 2802
of the Internal Revenue Code, and with respect to a charitable 2803
lead trust "qualifying beneficiary" is any current, future, or 2804
contingent beneficiary, but with respect to any trust 2805
"qualifying beneficiary" excludes a person or a governmental 2806
entity or instrumentality to any of which a contribution would 2807

qualify for the charitable deduction under section 170 of the 2808
Internal Revenue Code. 2809

(d) For the purposes of division (I)(3)(a) of this 2810
section, the extent to which a trust consists directly or 2811
indirectly, in whole or in part, of assets, net of any related 2812
liabilities, that were transferred directly or indirectly, in 2813
whole or part, to the trust by any of the sources enumerated in 2814
that division shall be ascertained by multiplying the fair 2815
market value of the trust's assets, net of related liabilities, 2816
by the qualifying ratio, which shall be computed as follows: 2817

(i) The first time the trust receives assets, the 2818
numerator of the qualifying ratio is the fair market value of 2819
those assets at that time, net of any related liabilities, from 2820
sources enumerated in division (I)(3)(a) of this section. The 2821
denominator of the qualifying ratio is the fair market value of 2822
all the trust's assets at that time, net of any related 2823
liabilities. 2824

(ii) Each subsequent time the trust receives assets, a 2825
revised qualifying ratio shall be computed. The numerator of the 2826
revised qualifying ratio is the sum of (1) the fair market value 2827
of the trust's assets immediately prior to the subsequent 2828
transfer, net of any related liabilities, multiplied by the 2829
qualifying ratio last computed without regard to the subsequent 2830
transfer, and (2) the fair market value of the subsequently 2831
transferred assets at the time transferred, net of any related 2832
liabilities, from sources enumerated in division (I)(3)(a) of 2833
this section. The denominator of the revised qualifying ratio is 2834
the fair market value of all the trust's assets immediately 2835
after the subsequent transfer, net of any related liabilities. 2836

(iii) Whether a transfer to the trust is by or from any of 2837

the sources enumerated in division (I) (3) (a) of this section 2838
shall be ascertained without regard to the domicile of the 2839
trust's beneficiaries. 2840

(e) For the purposes of division (I) (3) (a) (i) of this 2841
section: 2842

(i) A trust is described in division (I) (3) (e) (i) of this 2843
section if the trust is a testamentary trust and the testator of 2844
that testamentary trust was domiciled in this state at the time 2845
of the testator's death for purposes of the taxes levied under 2846
Chapter 5731. of the Revised Code. 2847

(ii) A trust is described in division (I) (3) (e) (ii) of 2848
this section if the transfer is a qualifying transfer described 2849
in any of divisions (I) (3) (f) (i) to (vi) of this section, the 2850
trust is an irrevocable inter vivos trust, and at least one of 2851
the trust's qualifying beneficiaries is domiciled in this state 2852
for purposes of this chapter during all or some portion of the 2853
trust's current taxable year. 2854

(f) For the purposes of division (I) (3) (e) (ii) of this 2855
section, a "qualifying transfer" is a transfer of assets, net of 2856
any related liabilities, directly or indirectly to a trust, if 2857
the transfer is described in any of the following: 2858

(i) The transfer is made to a trust, created by the 2859
decedent before the decedent's death and while the decedent was 2860
domiciled in this state for the purposes of this chapter, and, 2861
prior to the death of the decedent, the trust became irrevocable 2862
while the decedent was domiciled in this state for the purposes 2863
of this chapter. 2864

(ii) The transfer is made to a trust to which the 2865
decedent, prior to the decedent's death, had directly or 2866

indirectly transferred assets, net of any related liabilities, 2867
while the decedent was domiciled in this state for the purposes 2868
of this chapter, and prior to the death of the decedent the 2869
trust became irrevocable while the decedent was domiciled in 2870
this state for the purposes of this chapter. 2871

(iii) The transfer is made on account of a contractual 2872
relationship existing directly or indirectly between the 2873
transferor and either the decedent or the estate of the decedent 2874
at any time prior to the date of the decedent's death, and the 2875
decedent was domiciled in this state at the time of death for 2876
purposes of the taxes levied under Chapter 5731. of the Revised 2877
Code. 2878

(iv) The transfer is made to a trust on account of a 2879
contractual relationship existing directly or indirectly between 2880
the transferor and another person who at the time of the 2881
decedent's death was domiciled in this state for purposes of 2882
this chapter. 2883

(v) The transfer is made to a trust on account of the will 2884
of a testator who was domiciled in this state at the time of the 2885
testator's death for purposes of the taxes levied under Chapter 2886
5731. of the Revised Code. 2887

(vi) The transfer is made to a trust created by or caused 2888
to be created by a court, and the trust was directly or 2889
indirectly created in connection with or as a result of the 2890
death of an individual who, for purposes of the taxes levied 2891
under Chapter 5731. of the Revised Code, was domiciled in this 2892
state at the time of the individual's death. 2893

(g) The tax commissioner may adopt rules to ascertain the 2894
part of a trust residing in this state. 2895

(J) "Nonresident" means an individual or estate that is 2896
not a resident. An individual who is a resident for only part of 2897
a taxable year is a nonresident for the remainder of that 2898
taxable year. 2899

(K) "Pass-through entity" has the same meaning as in 2900
section 5733.04 of the Revised Code. 2901

(L) "Return" means the notifications and reports required 2902
to be filed pursuant to this chapter for the purpose of 2903
reporting the tax due and includes declarations of estimated tax 2904
when so required. 2905

(M) "Taxable year" means the calendar year or the 2906
taxpayer's fiscal year ending during the calendar year, or 2907
fractional part thereof, upon which the adjusted gross income is 2908
calculated pursuant to this chapter. 2909

(N) "Taxpayer" means any person subject to the tax imposed 2910
by section 5747.02 of the Revised Code or any pass-through 2911
entity that makes the election under division (D) of section 2912
5747.08 of the Revised Code. 2913

(O) "Dependents" means one of the following: 2914

(1) For taxable years beginning on or after January 1, 2915
2018, and before January 1, 2026, dependents as defined in the 2916
Internal Revenue Code; 2917

(2) For all other taxable years, dependents as defined in 2918
the Internal Revenue Code and as claimed in the taxpayer's 2919
federal income tax return for the taxable year or which the 2920
taxpayer would have been permitted to claim had the taxpayer 2921
filed a federal income tax return. 2922

(P) "Principal county of employment" means, in the case of 2923

a nonresident, the county within the state in which a taxpayer 2924
performs services for an employer or, if those services are 2925
performed in more than one county, the county in which the major 2926
portion of the services are performed. 2927

(Q) As used in sections 5747.50 to 5747.55 of the Revised 2928
Code: 2929

(1) "Subdivision" means any county, municipal corporation, 2930
park district, or township. 2931

(2) "Essential local government purposes" includes all 2932
functions that any subdivision is required by general law to 2933
exercise, including like functions that are exercised under a 2934
charter adopted pursuant to the Ohio Constitution. 2935

(R) "Overpayment" means any amount already paid that 2936
exceeds the figure determined to be the correct amount of the 2937
tax. 2938

(S) "Taxable income" or "Ohio taxable income" applies only 2939
to estates and trusts, and means federal taxable income, as 2940
defined and used in the Internal Revenue Code, adjusted as 2941
follows: 2942

(1) Add interest or dividends, net of ordinary, necessary, 2943
and reasonable expenses not deducted in computing federal 2944
taxable income, on obligations or securities of any state or of 2945
any political subdivision or authority of any state, other than 2946
this state and its subdivisions and authorities, but only to the 2947
extent that such net amount is not otherwise includible in Ohio 2948
taxable income and is described in either division (S) (1) (a) or 2949
(b) of this section: 2950

(a) The net amount is not attributable to the S portion of 2951
an electing small business trust and has not been distributed to 2952

beneficiaries for the taxable year; 2953

(b) The net amount is attributable to the S portion of an 2954
electing small business trust for the taxable year. 2955

(2) Add interest or dividends, net of ordinary, necessary, 2956
and reasonable expenses not deducted in computing federal 2957
taxable income, on obligations of any authority, commission, 2958
instrumentality, territory, or possession of the United States 2959
to the extent that the interest or dividends are exempt from 2960
federal income taxes but not from state income taxes, but only 2961
to the extent that such net amount is not otherwise includible 2962
in Ohio taxable income and is described in either division (S) 2963
(1) (a) or (b) of this section; 2964

(3) Add the amount of personal exemption allowed to the 2965
estate pursuant to section 642(b) of the Internal Revenue Code; 2966

(4) Deduct interest or dividends, net of related expenses 2967
deducted in computing federal taxable income, on obligations of 2968
the United States and its territories and possessions or of any 2969
authority, commission, or instrumentality of the United States 2970
to the extent that the interest or dividends are exempt from 2971
state taxes under the laws of the United States, but only to the 2972
extent that such amount is included in federal taxable income 2973
and is described in either division (S) (1) (a) or (b) of this 2974
section; 2975

(5) Deduct the amount of wages and salaries, if any, not 2976
otherwise allowable as a deduction but that would have been 2977
allowable as a deduction in computing federal taxable income for 2978
the taxable year, had the work opportunity tax credit allowed 2979
under sections 38, 51, and 52 of the Internal Revenue Code not 2980
been in effect, but only to the extent such amount relates 2981

either to income included in federal taxable income for the 2982
taxable year or to income of the S portion of an electing small 2983
business trust for the taxable year; 2984

(6) Deduct any interest or interest equivalent, net of 2985
related expenses deducted in computing federal taxable income, 2986
on public obligations and purchase obligations, but only to the 2987
extent that such net amount relates either to income included in 2988
federal taxable income for the taxable year or to income of the 2989
S portion of an electing small business trust for the taxable 2990
year; 2991

(7) Add any loss or deduct any gain resulting from sale, 2992
exchange, or other disposition of public obligations to the 2993
extent that such loss has been deducted or such gain has been 2994
included in computing either federal taxable income or income of 2995
the S portion of an electing small business trust for the 2996
taxable year; 2997

(8) Except in the case of the final return of an estate, 2998
add any amount deducted by the taxpayer on both its Ohio estate 2999
tax return pursuant to section 5731.14 of the Revised Code, and 3000
on its federal income tax return in determining federal taxable 3001
income; 3002

(9) (a) Deduct any amount included in federal taxable 3003
income solely because the amount represents a reimbursement or 3004
refund of expenses that in a previous year the decedent had 3005
deducted as an itemized deduction pursuant to section 63 of the 3006
Internal Revenue Code and applicable treasury regulations. The 3007
deduction otherwise allowed under division (S) (9) (a) of this 3008
section shall be reduced to the extent the reimbursement is 3009
attributable to an amount the taxpayer or decedent deducted 3010
under this section in any taxable year. 3011

(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 3041
report as farm income on its federal income tax return, but only 3042
if the assets of the trust include at least ten acres of land 3043
satisfying the definition of "land devoted exclusively to 3044
agricultural use" under section 5713.30 of the Revised Code, 3045
regardless of whether the land is valued for tax purposes as 3046
such land under sections 5713.30 to 5713.38 of the Revised Code. 3047
If the trust is a pass-through entity investor, section 5747.231 3048
of the Revised Code applies in ascertaining if the trust is 3049
eligible to claim the deduction provided by division (S)(12) of 3050
this section in connection with the pass-through entity's farm 3051
income. 3052

Except for farm income attributable to the S portion of an 3053
electing small business trust, the deduction provided by 3054
division (S)(12) of this section is allowed only to the extent 3055
that the trust has not distributed such farm income. 3056

(13) Add the net amount of income described in section 3057
641(c) of the Internal Revenue Code to the extent that amount is 3058
not included in federal taxable income. 3059

(14) Add or deduct the amount the taxpayer would be 3060
required to add or deduct under division (A)(17) or (18) of this 3061
section if the taxpayer's Ohio taxable income was computed in 3062
the same manner as an individual's Ohio adjusted gross income is 3063
computed under this section. 3064

(15) Add, to the extent not otherwise included in 3065
computing taxable income or Ohio taxable income for any taxable 3066
year, the taxpayer's proportionate share of the amount of the 3067
tax levied under section 5747.38 of the Revised Code and paid by 3068
an electing pass-through entity for the taxable year. 3069

(16) Add any income taxes deducted in computing federal 3070
taxable income or Ohio taxable income to the extent the income 3071
taxes were derived from income subject to a tax levied in 3072
another state or the District of Columbia when such tax was 3073
enacted for purposes of complying with internal revenue service 3074
notice 2020-75. 3075

(T) "School district income" and "school district income 3076
tax" have the same meanings as in section 5748.01 of the Revised 3077
Code. 3078

(U) As used in divisions (A) (7), (A) (8), (S) (6), and (S) 3079
(7) of this section, "public obligations," "purchase 3080
obligations," and "interest or interest equivalent" have the 3081
same meanings as in section 5709.76 of the Revised Code. 3082

(V) "Limited liability company" means any limited 3083
liability company formed under former Chapter 1705. of the 3084
Revised Code as that chapter existed prior to February 11, 2022, 3085
Chapter 1706. of the Revised Code, or the laws of any other 3086
state. 3087

(W) "Pass-through entity investor" means any person who, 3088
during any portion of a taxable year of a pass-through entity, 3089
is a partner, member, shareholder, or equity investor in that 3090
pass-through entity. 3091

(X) "Banking day" has the same meaning as in section 3092
1304.01 of the Revised Code. 3093

(Y) "Month" means a calendar month. 3094

(Z) "Quarter" means the first three months, the second 3095
three months, the third three months, or the last three months 3096
of the taxpayer's taxable year. 3097

(AA) (1) "Modified business income" means the business 3098
income included in a trust's Ohio taxable income after such 3099
taxable income is first reduced by the qualifying trust amount, 3100
if any. 3101

(2) "Qualifying trust amount" of a trust means capital 3102
gains and losses from the sale, exchange, or other disposition 3103
of equity or ownership interests in, or debt obligations of, a 3104
qualifying investee to the extent included in the trust's Ohio 3105
taxable income, but only if the following requirements are 3106
satisfied: 3107

(a) The book value of the qualifying investee's physical 3108
assets in this state and everywhere, as of the last day of the 3109
qualifying investee's fiscal or calendar year ending immediately 3110
prior to the date on which the trust recognizes the gain or 3111
loss, is available to the trust. 3112

(b) The requirements of section 5747.011 of the Revised 3113
Code are satisfied for the trust's taxable year in which the 3114
trust recognizes the gain or loss. 3115

Any gain or loss that is not a qualifying trust amount is 3116
modified business income, qualifying investment income, or 3117
modified nonbusiness income, as the case may be. 3118

(3) "Modified nonbusiness income" means a trust's Ohio 3119
taxable income other than modified business income, other than 3120
the qualifying trust amount, and other than qualifying 3121
investment income, as defined in section 5747.012 of the Revised 3122
Code, to the extent such qualifying investment income is not 3123
otherwise part of modified business income. 3124

(4) "Modified Ohio taxable income" applies only to trusts, 3125
and means the sum of the amounts described in divisions (AA) (4) 3126

(a) to (c) of this section: 3127

(a) The fraction, calculated under section 5747.013, and 3128
applying section 5747.231 of the Revised Code, multiplied by the 3129
sum of the following amounts: 3130

(i) The trust's modified business income; 3131

(ii) The trust's qualifying investment income, as defined 3132
in section 5747.012 of the Revised Code, but only to the extent 3133
the qualifying investment income does not otherwise constitute 3134
modified business income and does not otherwise constitute a 3135
qualifying trust amount. 3136

(b) The qualifying trust amount multiplied by a fraction, 3137
the numerator of which is the sum of the book value of the 3138
qualifying investee's physical assets in this state on the last 3139
day of the qualifying investee's fiscal or calendar year ending 3140
immediately prior to the day on which the trust recognizes the 3141
qualifying trust amount, and the denominator of which is the sum 3142
of the book value of the qualifying investee's total physical 3143
assets everywhere on the last day of the qualifying investee's 3144
fiscal or calendar year ending immediately prior to the day on 3145
which the trust recognizes the qualifying trust amount. If, for 3146
a taxable year, the trust recognizes a qualifying trust amount 3147
with respect to more than one qualifying investee, the amount 3148
described in division (AA) (4) (b) of this section shall equal the 3149
sum of the products so computed for each such qualifying 3150
investee. 3151

(c) (i) With respect to a trust or portion of a trust that 3152
is a resident as ascertained in accordance with division (I) (3) 3153

(d) of this section, its modified nonbusiness income. 3154

(ii) With respect to a trust or portion of a trust that is 3155

not a resident as ascertained in accordance with division (I) (3) 3156
(d) of this section, the amount of its modified nonbusiness 3157
income satisfying the descriptions in divisions (B) (2) to (5) of 3158
section 5747.20 of the Revised Code, except as otherwise 3159
provided in division (AA) (4) (c) (ii) of this section. With 3160
respect to a trust or portion of a trust that is not a resident 3161
as ascertained in accordance with division (I) (3) (d) of this 3162
section, the trust's portion of modified nonbusiness income 3163
recognized from the sale, exchange, or other disposition of a 3164
debt interest in or equity interest in a section 5747.212 3165
entity, as defined in section 5747.212 of the Revised Code, 3166
without regard to division (A) of that section, shall not be 3167
allocated to this state in accordance with section 5747.20 of 3168
the Revised Code but shall be apportioned to this state in 3169
accordance with division (B) of section 5747.212 of the Revised 3170
Code without regard to division (A) of that section. 3171

If the allocation and apportionment of a trust's income 3172
under divisions (AA) (4) (a) and (c) of this section do not fairly 3173
represent the modified Ohio taxable income of the trust in this 3174
state, the alternative methods described in division (C) of 3175
section 5747.21 of the Revised Code may be applied in the manner 3176
and to the same extent provided in that section. 3177

(5) (a) Except as set forth in division (AA) (5) (b) of this 3178
section, "qualifying investee" means a person in which a trust 3179
has an equity or ownership interest, or a person or unit of 3180
government the debt obligations of either of which are owned by 3181
a trust. For the purposes of division (AA) (2) (a) of this section 3182
and for the purpose of computing the fraction described in 3183
division (AA) (4) (b) of this section, all of the following apply: 3184

(i) If the qualifying investee is a member of a qualifying 3185

controlled group on the last day of the qualifying investee's 3186
fiscal or calendar year ending immediately prior to the date on 3187
which the trust recognizes the gain or loss, then "qualifying 3188
investee" includes all persons in the qualifying controlled 3189
group on such last day. 3190

(ii) If the qualifying investee, or if the qualifying 3191
investee and any members of the qualifying controlled group of 3192
which the qualifying investee is a member on the last day of the 3193
qualifying investee's fiscal or calendar year ending immediately 3194
prior to the date on which the trust recognizes the gain or 3195
loss, separately or cumulatively own, directly or indirectly, on 3196
the last day of the qualifying investee's fiscal or calendar 3197
year ending immediately prior to the date on which the trust 3198
recognizes the qualifying trust amount, more than fifty per cent 3199
of the equity of a pass-through entity, then the qualifying 3200
investee and the other members are deemed to own the 3201
proportionate share of the pass-through entity's physical assets 3202
which the pass-through entity directly or indirectly owns on the 3203
last day of the pass-through entity's calendar or fiscal year 3204
ending within or with the last day of the qualifying investee's 3205
fiscal or calendar year ending immediately prior to the date on 3206
which the trust recognizes the qualifying trust amount. 3207

(iii) For the purposes of division (AA) (5) (a) (iii) of this 3208
section, "upper level pass-through entity" means a pass-through 3209
entity directly or indirectly owning any equity of another pass- 3210
through entity, and "lower level pass-through entity" means that 3211
other pass-through entity. 3212

An upper level pass-through entity, whether or not it is 3213
also a qualifying investee, is deemed to own, on the last day of 3214
the upper level pass-through entity's calendar or fiscal year, 3215

the proportionate share of the lower level pass-through entity's 3216
physical assets that the lower level pass-through entity 3217
directly or indirectly owns on the last day of the lower level 3218
pass-through entity's calendar or fiscal year ending within or 3219
with the last day of the upper level pass-through entity's 3220
fiscal or calendar year. If the upper level pass-through entity 3221
directly and indirectly owns less than fifty per cent of the 3222
equity of the lower level pass-through entity on each day of the 3223
upper level pass-through entity's calendar or fiscal year in 3224
which or with which ends the calendar or fiscal year of the 3225
lower level pass-through entity and if, based upon clear and 3226
convincing evidence, complete information about the location and 3227
cost of the physical assets of the lower pass-through entity is 3228
not available to the upper level pass-through entity, then 3229
solely for purposes of ascertaining if a gain or loss 3230
constitutes a qualifying trust amount, the upper level pass- 3231
through entity shall be deemed as owning no equity of the lower 3232
level pass-through entity for each day during the upper level 3233
pass-through entity's calendar or fiscal year in which or with 3234
which ends the lower level pass-through entity's calendar or 3235
fiscal year. Nothing in division (AA) (5) (a) (iii) of this section 3236
shall be construed to provide for any deduction or exclusion in 3237
computing any trust's Ohio taxable income. 3238

(b) With respect to a trust that is not a resident for the 3239
taxable year and with respect to a part of a trust that is not a 3240
resident for the taxable year, "qualifying investee" for that 3241
taxable year does not include a C corporation if both of the 3242
following apply: 3243

(i) During the taxable year the trust or part of the trust 3244
recognizes a gain or loss from the sale, exchange, or other 3245
disposition of equity or ownership interests in, or debt 3246

obligations of, the C corporation. 3247

(ii) Such gain or loss constitutes nonbusiness income. 3248

(6) "Available" means information is such that a person is 3249
able to learn of the information by the due date plus 3250
extensions, if any, for filing the return for the taxable year 3251
in which the trust recognizes the gain or loss. 3252

(BB) "Qualifying controlled group" has the same meaning as 3253
in section 5733.04 of the Revised Code. 3254

(CC) "Related member" has the same meaning as in section 3255
5733.042 of the Revised Code. 3256

(DD) (1) For the purposes of division (DD) of this section: 3257

(a) "Qualifying person" means any person other than a 3258
qualifying corporation. 3259

(b) "Qualifying corporation" means any person classified 3260
for federal income tax purposes as an association taxable as a 3261
corporation, except either of the following: 3262

(i) A corporation that has made an election under 3263
subchapter S, chapter one, subtitle A, of the Internal Revenue 3264
Code for its taxable year ending within, or on the last day of, 3265
the investor's taxable year; 3266

(ii) A subsidiary that is wholly owned by any corporation 3267
that has made an election under subchapter S, chapter one, 3268
subtitle A of the Internal Revenue Code for its taxable year 3269
ending within, or on the last day of, the investor's taxable 3270
year. 3271

(2) For the purposes of this chapter, unless expressly 3272
stated otherwise, no qualifying person indirectly owns any asset 3273

directly or indirectly owned by any qualifying corporation. 3274

(EE) For purposes of this chapter and Chapter 5751. of the 3275
Revised Code: 3276

(1) "Trust" does not include a qualified pre-income tax 3277
trust. 3278

(2) A "qualified pre-income tax trust" is any pre-income 3279
tax trust that makes a qualifying pre-income tax trust election 3280
as described in division (EE)(3) of this section. 3281

(3) A "qualifying pre-income tax trust election" is an 3282
election by a pre-income tax trust to subject to the tax imposed 3283
by section 5751.02 of the Revised Code the pre-income tax trust 3284
and all pass-through entities of which the trust owns or 3285
controls, directly, indirectly, or constructively through 3286
related interests, five per cent or more of the ownership or 3287
equity interests. The trustee shall notify the tax commissioner 3288
in writing of the election on or before April 15, 2006. The 3289
election, if timely made, shall be effective on and after 3290
January 1, 2006, and shall apply for all tax periods and tax 3291
years until revoked by the trustee of the trust. 3292

(4) A "pre-income tax trust" is a trust that satisfies all 3293
of the following requirements: 3294

(a) The document or instrument creating the trust was 3295
executed by the grantor before January 1, 1972; 3296

(b) The trust became irrevocable upon the creation of the 3297
trust; and 3298

(c) The grantor was domiciled in this state at the time 3299
the trust was created. 3300

(FF) "Uniformed services" means all of the following: 3301

(1) "Armed forces of the United States" as defined in 3302
section 5907.01 of the Revised Code; 3303

(2) The commissioned corps of the national oceanic and 3304
atmospheric administration; 3305

(3) The commissioned corps of the public health service. 3306

(GG) "Taxable business income" means the amount by which 3307
an individual's business income that is included in federal 3308
adjusted gross income exceeds the amount of business income the 3309
individual is authorized to deduct under division (A) (28) of 3310
this section for the taxable year. 3311

(HH) "Employer" does not include a franchisor with respect 3312
to the franchisor's relationship with a franchisee or an 3313
employee of a franchisee, unless the franchisor agrees to assume 3314
that role in writing or a court of competent jurisdiction 3315
determines that the franchisor exercises a type or degree of 3316
control over the franchisee or the franchisee's employees that 3317
is not customarily exercised by a franchisor for the purpose of 3318
protecting the franchisor's trademark, brand, or both. For 3319
purposes of this division, "franchisor" and "franchisee" have 3320
the same meanings as in 16 C.F.R. 436.1. 3321

(II) "Modified adjusted gross income" means Ohio adjusted 3322
gross income plus any amount deducted under divisions (A) (28) 3323
and (34) of this section for the taxable year. 3324

(JJ) "Qualifying Ohio educator" means an individual who, 3325
for a taxable year, qualifies as an eligible educator, as that 3326
term is defined in section 62 of the Internal Revenue Code, and 3327
who holds a certificate, license, or permit described in Chapter 3328
3319. or section 3301.071 of the Revised Code. 3329

(KK) "Professional employer organization," "professional 3330

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 3359
to support the Iconnect Program, administered by the 3360
Neighborhood Centers Association in Richland, Medina, Lorain, 3361
and Cuyahoga Counties. 3362

The remainder of appropriation item 490411, Senior 3363
Community Services, may be used for programs, services, and 3364
activities designated by the Department of Aging, including, but 3365
not limited to, home-delivered meals, congregate dining, 3366
transportation, personal care, respite, adult day services, home 3367
maintenance and chores, minor home modification, case 3368
management, evidence-based disease prevention and health 3369
promotion, and information assistance. Funds may also be used to 3370
provide grants to community organizations to support and expand 3371
older adult programming. Services priority shall be given to 3372
low-income, high-need persons, and/or persons with a cognitive 3373
impairment who are sixty years of age or over. 3374

ALZHEIMER'S AND OTHER DEMENTIA RESPITE 3375

Of the foregoing appropriation item 490414, Alzheimer's 3376
and Other Dementia Respite, \$2,150,000 in each fiscal year shall 3377
be distributed to the area agencies on aging. 3378

COMMUNITY PROJECTS 3379

Of the foregoing appropriation item 490510, Community 3380
Projects, \$285,000 in fiscal year 2026 shall be distributed to 3381
Jewish Family Services to support Ohio's Holocaust survivors. 3382

Of the foregoing appropriation item 490510, Community 3383
Projects, \$200,000 in fiscal year 2026 shall be distributed to 3384
the Benjamin Rose Institute on Aging. These funds shall be used 3385
to provide services to disadvantaged seniors that address food 3386
insecurity, mental health, and financial literacy. 3387

BOARD OF EXECUTIVES OF LONG-TERM SERVICES AND SUPPORTS 3388

The foregoing appropriation item 490627, Board of 3389
Executives of Long-Term Services and Supports, may be used by 3390
the Board of Executives of Long-Term Services and Supports to 3391
administer and enforce Chapter 4751. of the Revised Code and 3392
rules adopted under it. 3393

Sec. 221.10. 3394
3395

1	2	3	4	5
A	AGO ATTORNEY GENERAL			
B	General Revenue Fund			
C	GRF 055321	Operating Expenses	\$97,290,225	\$97,290,225
			<u>\$96,135,225</u>	<u>\$96,135,225</u>
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
				<u>\$176,305,419</u>	<u>\$181,250,663</u>
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	\$489,382,659
		<u>\$474,578,197</u>	<u>\$488,227,659</u>

Sec. 221.30. TARGETED ADDICTION ASSISTANCE FUND 3396

(A) On January 15, 2027, or as soon as possible 3397
thereafter, the Attorney General shall certify and remit to the 3398
Director of Budget and Management the balance of all proceeds 3399

received by the state under the settlement ~~agreement~~ agreements 3400
in cases brought by the Attorney General to recompense for 3401
damages to the state caused by the opioid crisis, including, but 3402
not limited to, the following cases: 3403

(1) ~~State of Ohio v. McKesson Corp., Case~~ *State of Ohio v.* 3404
McKesson Corp., et. al., Madison C.P. No. CVH20180055 (~~C.P.~~ 3405
~~Madison Co.,~~ settlement agreement of October 7, 2021)~~);~~ 3406

(2) *State of Ohio v. CVS Health Corporation., et al.,* 3407
Franklin C.P. No. 24CV000387 (settlement agreement of December 3408
9, 2022); 3409

(3) *State of Ohio v. Purdue Pharma L.P., et al.,* Ross C.P. 3410
No. CV-17 CI000261 (settlement agreement of July 21, 2021); 3411

(4) Any other case brought or joined by the attorney 3412
general to recompense for damages to the state by the opioid 3413
crisis. 3414

(B) Upon certification, the Director of Budget and 3415
Management shall remit the amounts certified to the Targeted 3416
Addiction Assistance Fund (Fund 5TZ0), created in section 126.67 3417
of the Revised Code. 3418

Sec. 221.40. OHIO COURTS ~~NETWORK~~ TECHNOLOGY INITIATIVE 3419

Of the foregoing appropriation item 055321, Operating 3420
Expenses, ~~\$4,505,000~~ \$3,350,000 in each fiscal year shall be 3421
used to fund an initiative by the Attorney General to facilitate 3422
the ~~exchange of information and warehousing of data by and~~ 3423
~~between Ohio courts and other justice system partners through~~ 3424
~~the maintenance of an Ohio Courts Network~~ delivery of technology 3425
services to courts throughout the state, including the provision 3426
of hardware, software, and the development and implementation of 3427
educational and training programs for judges and court 3428

personnel. Courts and the clerks of the court of common pleas, 3429
whether elected or appointed, located in counties with a 3430
population of not more than 125,000 according to the most recent 3431
federal decennial census, are eligible for funding under the 3432
initiative. 3433

On July 1, 2025, or as soon as possible thereafter, the 3434
Director of Budget and Management shall cancel any existing 3435
encumbrances, at the request of the Administrative Director of 3436
the Supreme Court of Ohio and the Attorney General, or their 3437
designees, against appropriation item 005409, Ohio Courts 3438
Technology Initiative, used by the Supreme Court of Ohio, and 3439
reestablish them against appropriation item 055321, Operating 3440
Expenses. The reestablished encumbrance amounts are hereby 3441
appropriated. 3442

On July 1, 2025, or as soon as possible thereafter, the 3443
Administrative Director of the Supreme Court of Ohio and the 3444
Attorney General, or their designees, shall facilitate the 3445
transfer of management and administration of any outstanding 3446
grants and all necessary program records or files from the 3447
Supreme Court to the Attorney General. 3448

Sec. 229.40. CULTURAL, SPORTS, AND MAJOR SPORTS FACILITIES 3449
PERFORMANCE GRANTS 3450

On January 1, 2026, or as soon as possible thereafter, of 3451
the unclaimed funds and interest that escheat to the state under 3452
division (I) of section 169.08 of the Revised Code, the Director 3453
of Commerce shall remit \$1,000,000,000 to the state treasury for 3454
deposit into the Ohio Cultural and Sports Facility Performance 3455
Grant Fund (Fund 5CY1). Notwithstanding section 123.282 or 3456
division (I)(4) of section 169.08 of the Revised Code, the 3457
remaining portion of the unclaimed funds and interest that 3458

escheat to the state on January 1, 2026, shall be deposited into 3459
the Ohio Escheatment Fund, which is hereby created in the state 3460
treasury. After January 1, 2026, unclaimed funds and interest 3461
that escheat to the state shall be deposited into the Ohio 3462
Cultural and Sports Facility Performance Grant Fund (Fund 5CY1) 3463
in accordance with section 123.282 and division (I)(4) of 3464
section 169.08 of the Revised Code. 3465

There is hereby appropriated \$1,000,000,000 in fiscal year 3466
2026 to appropriation item 042428, Cultural, Sports, and Major 3467
Sports Facilities Performance Grants, from revenues received in 3468
the Ohio Cultural and Sports Facility Performance Grant Fund 3469
(Fund 5CY1). The Office of Budget and Management shall use 3470
\$600,000,000 from appropriation item 042428, Cultural, Sports, 3471
and Major Sports Facilities Performance Grants, to support 3472
construction of a transformational major sports facility mixed- 3473
use project pursuant to section 123.281 of the Revised Code that 3474
is associated with a Brook Park economic development project, 3475
except that no performance grants from appropriation item 3476
042428, Cultural, Sports, and Major Sports Facilities 3477
Performance Grants, shall be disbursed prior to February 1, 3478
2026. 3479

Given that the Brook Park economic development project, 3480
which is to be located in the territorial boundary of a 3481
transformational major sports facility mixed-use project 3482
district, will be under construction in calendar years 2026, 3483
2027, and 2028, the General Assembly establishes, in accordance 3484
with section 123.28 of the Revised Code, that the base 3485
professional sports franchise state tax revenues will be 3486
realized and offset by the actual revenues generated each of 3487
those years through the continuing economic activity and state 3488
taxes levied and realized under Chapters 5739., 5741., 5747., 3489

and 5751. of the Revised Code at the stadium in Cleveland. As a 3490
result, the simultaneous economic activity and state tax 3491
revenues levied and realized under Chapters 5739., 5741., 5747., 3492
and 5751. of the Revised Code in the district each of those 3493
three years will exceed the base professional sports franchise 3494
state tax revenues. Thus, for that three-year period only, the 3495
General Assembly establishes, in accordance with section 123.28 3496
of the Revised Code, that the incremental major sports facility 3497
mixed-use project district state tax revenues generated during 3498
each of those years equal the state taxes levied and realized 3499
under Chapters 5739., 5741., 5747., and 5751. of the Revised 3500
Code for the construction of, and the purchasing of or leasing 3501
of materials and items used in the construction of, the project. 3502
For calendar year 2029 and beyond, the base professional sports 3503
franchise state tax revenues and the incremental major sports 3504
facility mixed-use project district state tax revenues shall be 3505
determined as provided in section 123.28 of the Revised Code. 3506
Further, nothing in this section modifies, changes, or otherwise 3507
alters the four-year target amounts described under division (H) 3508
(5) (a) of section 123.281 of the Revised Code. 3509

The Office of Budget and Management shall use \$400,000,000 3510
from appropriation item 042428, Cultural, Sports, and Major 3511
Sports Facilities Performance Grants, to support construction or 3512
renovation of an Ohio ~~cultural or~~ sports facility under section 3513
123.283 of the Revised Code. 3514

An amount equal to the unexpended, unencumbered balance of 3515
the foregoing appropriation item 042428, Cultural, Sports, and 3516
Major Sports Facilities Performance Grants, at the end of fiscal 3517
year 2026 is hereby reappropriated to the same appropriation 3518
item in fiscal year 2027. 3519

Sec. 237.10.

3520

3521

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	\$1,517,262
			<u>\$1,337,144</u>	<u>\$1,487,262</u>
F	TOTAL ALL BUDGET FUND GROUPS		\$1,629,644	\$1,517,262
			<u>\$1,337,144</u>	<u>\$1,487,262</u>

Sec. 265.10.

3522

3523

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 <u>\$4,663,493</u>	\$2,676,754 <u>\$4,676,754</u>
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	\$10,334,860,007
				<u>\$9,973,602,583</u>	<u>\$10,336,860,007</u>
AE	Dedicated Purpose Fund Group				
AF	4520	200638	Charges and	\$1,500,000	\$1,500,000

		Reimbursements		
AG 5980	200659	Auxiliary Services	\$650,000	\$650,000
		Reimbursement		
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 5Y00	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
		<u>\$14,883,272,733</u>	<u>\$15,302,066,884</u>

Sec. 265.110. EDUCATOR AND PRINCIPAL PREPARATION 3524

(A) Of the foregoing appropriation item 200448, Educator 3525
and Principal Preparation, up to \$1,612,500 in each fiscal year 3526
shall be used, in consultation with the Department of Veterans 3527
Services, to support the Ohio Military Veteran Educators 3528
Program, which may do all of the following: 3529

(1) Administer a grant program for institutions of higher 3530
education to provide financial incentives and assistance for 3531
eligible military individuals, as defined in section 3319.285 of 3532

the Revised Code, to enroll in and complete an educator 3533
preparation program approved under section 3333.048 of the 3534
Revised Code; 3535

(2) Subsidize the costs for eligible military individuals 3536
associated with completing college coursework or professional 3537
development in pedagogy for the purpose of obtaining an 3538
alternative military educator license pursuant to section 3539
3319.285 of the Revised Code or advancing to the professional 3540
license pursuant to section 3319.22 of the Revised Code; 3541

(3) Provide funds to public schools, educational service 3542
centers, and county boards of developmental disabilities to 3543
support activities to recruit eligible military individuals to 3544
work in public schools and support bonuses to public schools 3545
that hire eligible military individuals; 3546

(4) Reimburse public schools, educational service centers, 3547
and county boards of developmental disabilities that pay 3548
financial bonuses to eligible military individuals who complete 3549
at least one year of employment with the school; 3550

(5) In consultation with the Department of Veterans 3551
Services, establish and support the Governor's Ohio Military 3552
Veteran Educators Fellowship Pilot Program to recruit and train 3553
eligible military individuals to become licensed to teach in 3554
low-performing public schools. 3555

(B) Of the foregoing appropriation item 200448, Educator 3556
and Principal Preparation, up to \$350,993 in fiscal year 2026 3557
and up to \$364,254 in fiscal year 2027 may be used by the 3558
Department of Education and Workforce to monitor and support 3559
Ohio's State System of Support, as defined by the Every Student 3560
Succeeds Act. 3561

(C) Of the foregoing appropriation item 200448, Educator 3562
and Principal Preparation, up to \$500,000 in each fiscal year 3563
shall be used to support the SmartOhio Financial Literacy 3564
Program at the University of Cincinnati. 3565

(D) Of the foregoing appropriation item 200448, Educator 3566
and Principal Preparation, \$200,000 in each fiscal year shall be 3567
used to support selected school staff through the FASTER Saves 3568
Lives Program for the purpose of stopping active shooters and 3569
treating casualties. 3570

(E) Of the foregoing appropriation item 200448, Educator 3571
and Principal Preparation, \$2,000,000 in each fiscal year shall 3572
be distributed to Teach For America to increase recruitment of 3573
potential corps members, to train and develop first-year and 3574
second-year teachers in the Teach for America program in Ohio, 3575
and to support the ongoing development and impact of Teach for 3576
America alumni working in Ohio. 3577

(F) Notwithstanding any provision of law to the contrary, 3578
awards under this section may be used by recipients for award- 3579
related expenses incurred for a period not to exceed two years 3580
from the date of the award. 3581

Sec. 265.215. ECONOMICALLY DISADVANTAGED STUDENT AVERAGE 3582
DAILY MEMBERSHIP 3583

(A) As used in this section: 3584

(1) "Directly certified ADM" means the average daily 3585
membership of students enrolled in a district or school for a 3586
fiscal year who are certified as categorically eligible for free 3587
meals as described in 7 C.F.R. 245.6 or successor regulations, 3588
as determined by the Department of Education and Workforce. 3589

(2) "Qualifying public school" means any of the following: 3590

(a) A city, local, or exempted village school district;	3591
(b) A joint vocational school district;	3592
(c) A community school established under Chapter 3314. of the Revised Code that is not a newly opened community school;	3593 3594
(d) A STEM school established under Chapter 3326. of the Revised Code.	3595 3596
(3) "Newly opened community school" means a community school that opens for the first time in fiscal year 2026 or 2027 <u>was not open in fiscal year 2025.</u>	3597 3598 3599
(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:	3600 3601 3602 3603 3604 3605 3606 3607 3608 3609
(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)	3610 3611 3612 3613 3614
<u>The amount calculated under this division shall not exceed</u> <u>the qualifying public school's enrolled ADM for that fiscal</u> <u>year.</u>	3615 3616 3617
(D) Notwithstanding anything in the Revised Code to the	3618

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. 3649

AIDS PREVENTION 3650

The foregoing appropriation item 440444, AIDS Prevention, 3651
shall be used to administer educational and other prevention 3652
initiatives. 3653

FQHC PRIMARY CARE WORKFORCE INITIATIVE 3654

The foregoing appropriation item 440465, FQHC Primary Care 3655
Workforce Initiative, shall be provided to the Ohio Association 3656
of Community Health Centers to administer the FQHC Primary Care 3657
Workforce Initiative. The Initiative shall provide medical, 3658
dental, behavioral health, physician assistant, and advanced 3659
practice nursing students with clinical rotations through 3660
federally qualified health centers. Additionally, the Director 3661
of Health may designate up to five per cent of the appropriation 3662
in each fiscal year to pay the administrative costs the 3663
Department of Health incurs for operating the program. 3664

CHRONIC DISEASE, INJURY PREVENTION, AND DRUG OVERDOSE 3665

Of the foregoing appropriation item 440482, Chronic 3666
Disease, Injury Prevention, and Drug Overdose, \$1,200,000 in 3667
fiscal year 2026 and \$200,000 in fiscal year 2027 shall be used 3668
to administer the Parkinson's disease registry, in accordance 3669
with section 3701.25 of the Revised Code, and the stroke 3670
registry database, in accordance with section 3727.131 of the 3671
Revised Code. The Department of Health shall develop the 3672
Parkinson's disease registry utilizing an existing public health 3673
population system managed under the Department. 3674

Of the foregoing appropriation item 440482, Chronic 3675
Disease, Injury Prevention, and Drug Overdose, \$250,000 in 3676
fiscal year 2026 shall be used to support the YMCA's Safety 3677

Around Water drowning prevention program. Funds shall be 3678
distributed as grants to nonprofit and community organizations 3679
to provide swim lessons to at-risk youth and water safety 3680
education to at-risk youth and adults. 3681

The remainder of appropriation item 440482, Chronic 3682
Disease, Injury Prevention, and Drug Overdose, shall be used to 3683
support the Department of Health's ongoing health improvement 3684
and wellness efforts, health promotion, and related activities. 3685

HEALTH PROGRAM SUPPORT 3686

Of the forgoing appropriation item 440485, Health Program 3687
Support, \$10,000,000 in each fiscal year shall be used by the 3688
Department of Health, in consultation with the Department of 3689
Education and Workforce, to support school-based health centers 3690
in high-need counties, as determined by the departments. Prior 3691
to establishing a patient-provider relationship with a minor, a 3692
school-based health center shall obtain general consent to treat 3693
the child from the child's parent, legal guardian, grandparent 3694
acting under section 3109.65 of the Revised Code, or other 3695
person authorized under Ohio law to consent to the child's 3696
medical care. This does not apply in emergency situations, first 3697
aid, other unanticipated minor health care services, or health 3698
care services provided pursuant to a student's IEP or a school 3699
district's obligation under section 504 of the "Rehabilitation 3700
Act of 1973," 29 U.S.C. 794. 3701

Of the foregoing appropriation item 440485, Health Program 3702
Support, \$1,000,000 in each fiscal year shall be distributed to 3703
Ohio organizations currently providing all of the following 3704
services: wraparound care, including multidisciplinary clinical 3705
care; local case management services by health care 3706
professionals; durable medical and augmentative communication 3707

devices; state and federal advocacy; and support groups and 3708
patient grants for those diagnosed with amyotrophic lateral 3709
sclerosis (ALS). The distribution of funds shall be based on 3710
each awarded organization's identified Ohio county coverage and 3711
by the prevalence rate of persons living with ALS using the most 3712
recent population estimates available from the United States 3713
Census Bureau. Funds shall be used to support persons living 3714
with ALS, including any of the following: wraparound care, case 3715
management, purchase and distribution of durable medical 3716
equipment and augmentative communication devices, and patient 3717
grants for disease-related expenses. Funding is required to be 3718
designated in service to Ohioans and shall not be used for 3719
persons living outside of the state of Ohio. 3720

Of the foregoing appropriation item 440485, Health Program 3721
Support, \$125,000 in each fiscal year shall be provided to Ohio 3722
Adolescent Health Centers to support sexual risk avoidance 3723
programs in schools. 3724

Of the foregoing appropriation item 440485, Health Program 3725
Support, \$300,000 in fiscal year 2026 shall be distributed to 3726
the Transplant House of Cleveland to support organ transplant 3727
recipients and caregivers. 3728

Of the foregoing appropriation item 440485, Health Program 3729
Support, \$1,000,000 in each fiscal year shall be distributed to 3730
hospitals and used to support graduate medical education 3731
residency slots for residents placed in family medicine or 3732
psychiatry fields. The Department shall establish requirements 3733
regarding the distribution of funds, including the requirement 3734
that funds are used to support residents placed in family 3735
medicine or psychiatry slots. 3736

Of the foregoing appropriation item 440485, Health Program 3737

Support, \$62,500 in each fiscal year shall be provided to the 3738
Domestic Violence Project, Inc. to support the addition of a 3739
Community Educator position. 3740

Of the foregoing appropriation item 440485, Health Program 3741
Support, \$1,000,000 in each fiscal year shall be provided to 3742
Memorial Hospital for the Mid-Ohio Cardiovascular Health 3743
Improvement Initiative. 3744

Of the foregoing appropriation item 440485, Health Program 3745
Support, \$250,000 in fiscal year 2026 shall be used to provide 3746
fellowship stipends to Dayton Children's Hospital for pediatric 3747
therapy students interested in prioritized regional needs, as 3748
identified by the hospital. 3749

TOXICOLOGY SCREENINGS 3750

The foregoing appropriation item 440495, Toxicology 3751
Screenings, shall be used to reimburse county coroners in 3752
counties in which the coroner has performed toxicology 3753
screenings on victims of a drug overdose. The Director of Health 3754
shall transfer the funds to the counties in proportion to the 3755
numbers of toxicology screenings performed per county. 3756

CHILDREN'S VISION SERVICES 3757

The foregoing appropriation item 440496, Children's Vision 3758
Services, shall be used to support the provision of vision care 3759
services as described in Section 291.30 of ~~this act~~ H.B. 96 of 3760
the 136th General Assembly. 3761

TARGETED HEALTH CARE SERVICES-OVER 21 3762

The foregoing appropriation item 440507, Targeted Health 3763
Care Services-Over 21, shall be used to administer the Cystic 3764
Fibrosis Program and to implement the Hemophilia Insurance 3765

Premium Payment Program. The Department of Health shall expend 3766
up to \$100,000 in each fiscal year to implement the Hemophilia 3767
Insurance Premium Payment Program. 3768

The foregoing appropriation item 440507, Targeted Health 3769
Care Services-Over 21, shall also be used to do the following: 3770
cover services provided to adults over the age of twenty-one 3771
with Cystic Fibrosis who are eligible for treatment under the 3772
Cystic Fibrosis Program; provide essential medications; and pay 3773
the copayments for drugs approved by the Department of Health 3774
and covered by Medicare Part D that are dispensed to Program for 3775
Children and Youth with Special Health Care Needs participants 3776
for the Cystic Fibrosis Program. 3777

LEAD ABATEMENT 3778

The foregoing appropriation item 440527, Lead Abatement, 3779
shall be used by the Department of Health to distribute funds to 3780
local governments for projects that include, but are not limited 3781
to, lead hazard control and housing rehabilitation initiatives 3782
that expand the Department's lead hazard control and prevention 3783
efforts. 3784

YOUTH HOMELESSNESS 3785

Of the foregoing appropriation item 440672, Youth 3786
Homelessness, \$250,000 in each fiscal year shall be distributed 3787
to the Star House for its Drop-In Centers and its Carol Stewart 3788
Village, or its other expansion projects, to provide services to 3789
homeless youth. 3790

Of the foregoing appropriation item 440672, Youth 3791
Homelessness, shall be used to address homelessness in youth and 3792
pregnant women by providing assertive outreach to provide stable 3793
housing, including recovery housing. No funds shall be 3794

distributed to youth shelters that promote social gender 3795
transition, in which an individual goes from identifying with 3796
and living as a gender that corresponds to the individual's 3797
biological sex to identifying with and living as a gender 3798
different from the individual's biological sex. 3799

EMERGENCY PREPARATION AND RESPONSE 3800

The foregoing appropriation item 440605, Emergency 3801
Preparation and Response, shall be used to support public health 3802
emergency preparedness and response efforts. This appropriation 3803
may also be used to support data infrastructure projects and 3804
other data analysis and analytics work. 3805

CASH TRANSFER FROM THE CONTROLLING BOARD EMERGENCY 3806
PURPOSES/CONTINGENCIES FUND TO THE GENERAL OPERATIONS FUND 3807

On July 1 of each fiscal year, or as soon as possible 3808
thereafter, the Director of Budget and Management shall transfer 3809
up to \$2,500,000 cash from the Controlling Board Emergency 3810
Purposes/Contingencies Fund (Fund 5KM0) to the General 3811
Operations Fund (Fund 4700). 3812

FEE SUPPORTED PROGRAMS 3813

Of the foregoing appropriation item 440647, Fee Supported 3814
Programs, \$2,160,000 in each fiscal year shall be used to 3815
distribute subsidies, on a per capita basis, to local health 3816
departments accredited through the Public Health Accreditation 3817
Board, or local health departments that are in the process of 3818
earning accreditation. 3819

Of the foregoing appropriation item 440647, Fee Supported 3820
Programs, \$1,840,000 in each fiscal year shall be used to 3821
distribute subsidies to local health departments accredited 3822
through the Public Health Accreditation Board on a per capita 3823

basis. 3824

CHILDREN AND YOUTH WITH SPECIAL HEALTH CARE NEEDS AUDIT 3825

The Children and Youth with Special Health Care Needs 3826
Audit Fund (Fund 4770) shall receive revenue from audits of 3827
hospitals and recoveries from third-party payers. Moneys may be 3828
expended for payment of audit settlements and for costs directly 3829
related to obtaining recoveries from third-party payers and for 3830
encouraging Program for Children and Youth with Special Health 3831
Care Needs recipients to apply for third-party benefits. Moneys 3832
also may be expended for payments for diagnostic and treatment 3833
services on behalf of children and youth with special health 3834
care needs, as defined in division (A) of section 3701.022 of 3835
the Revised Code, and Ohio residents who are twenty-one or more 3836
years of age and who are suffering from cystic fibrosis or 3837
hemophilia. Moneys may also be expended for administrative 3838
expenses incurred in operating the Program for Children and 3839
Youth with Special Health Care Needs. 3840

GENETICS SERVICES 3841

The foregoing appropriation item 440608, Genetics 3842
Services, shall be used by the Department of Health to 3843
administer programs authorized by sections 3701.501 and 3701.502 3844
of the Revised Code. None of these funds shall be used to 3845
counsel or refer for abortion. 3846

TOBACCO USE PREVENTION, CESSATION, AND ENFORCEMENT 3847

Of the foregoing appropriation item 440656, Tobacco Use 3848
Prevention, Cessation, and Enforcement, \$1,000,000 in each 3849
fiscal year shall be used by the Director of Health, in 3850
consultation with the Director of Children and Youth, to award 3851
funds to private, nonprofit, or government entities. The 3852

Directors shall determine how the funds are to be distributed, 3853
but shall prioritize awards to entities that serve women who 3854
reside in communities that have the highest infant mortality 3855
rates in this state, as identified under section 3701.142 of the 3856
Revised Code. Recognizing the significant health risks posed to 3857
women and their children by tobacco use during and after 3858
pregnancy, the Department of Health shall award grants to 3859
private, nonprofit, or government entities that demonstrate the 3860
ability to deliver evidence-based tobacco cessation 3861
interventions to women. 3862

The remainder of appropriation item 440656, Tobacco Use 3863
Prevention, Cessation, and Enforcement, shall be used to 3864
administer tobacco use prevention and cessation activities and 3865
programs, to administer compliance checks, retailer education, 3866
and programs related to legal age restrictions, and to enforce 3867
the Ohio Smoke-Free Workplace Act. 3868

CHILDREN AND YOUTH WITH SPECIAL HEALTH CARE NEEDS - COUNTY 3869
ASSESSMENTS 3870

The foregoing appropriation item 440607, Children and 3871
Youth with Special Health Care Needs - County Assessments, shall 3872
be used to make payments under division (E) of section 3701.023 3873
of the Revised Code. 3874

FEDERAL PUBLIC HEALTH PROGRAMS 3875

Of the foregoing appropriation item 440618, Federal Public 3876
Health Programs, and any other eligible appropriation items, 3877
except for General Revenue Fund appropriation items, in the 3878
Department of Health's budget, a total of \$7,800,000 in each 3879
fiscal year shall be provided to Ohio Adolescent Health Centers. 3880

Sec. 307.10. 3881

3882

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 <u>\$171,434,611</u>
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	<u>GRF</u>	<u>600551 Job and Family Services Program Support</u>	<u>\$10,550,000</u>	<u>\$0</u>
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
		<u>\$515,974,268</u>	<u>\$522,147,229</u>
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	\$355,477,007
	<u>\$364,127,548</u>	<u>\$362,866,522</u>
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

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

Sec. 307.70. PUBLIC ASSISTANCE ACTIVITIES/TANF MOE 3883

The foregoing appropriation item 600658, Public Assistance 3884
Activities, shall be used by the Department of Job and Family 3885
Services to meet the TANF maintenance of effort requirements of 3886
42 U.S.C. 609(a)(7). When the state is assured that it will meet 3887
the maintenance of effort requirement, the Department of Job and 3888
Family Services may use funds from appropriation item 600658, 3889
Public Assistance Activities, to support public assistance 3890
activities. 3891

OHIO BENEFITS 3892

The foregoing appropriation item 600551, Job and Family 3893
Services Program Support, shall be used to update the Ohio 3894
Benefits system to help reduce county and state Supplemental 3895
Nutrition Assistance Program (SNAP) payment error rates. 3896

On July 1, 2026, or as soon as possible thereafter, the 3897
Director of Job and Family Services shall certify to the 3898
Director of Budget and Management an amount up to the 3899
unexpended, unencumbered balance of the foregoing appropriation 3900
item 600551, Job and Family Services Program Support, at the end 3901
of fiscal year 2026 to be reappropriated to fiscal year 2027. 3902
The amount certified is hereby reappropriated to the same 3903
appropriation item for fiscal year 2027. 3904

Sec. 317.10. 3905

3906

	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	<u>GRF</u>	<u>005409</u>	<u>Ohio Courts Technology Initiative</u>	<u>\$1,155,000</u>	<u>\$1,155,000</u>
G			General Revenue Fund Total	\$220,667,165 <u>\$221,822,165</u>	\$232,609,466 <u>\$233,764,466</u>
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	\$313,800	\$318,500
	Resources Boards		
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	\$245,279,088
		<u>\$235,137,455</u>	<u>\$246,434,088</u>

Sec. 317.20. STATE CRIMINAL SENTENCING COMMISSION 3907

The foregoing appropriation item 005401, State Criminal 3908
Sentencing Commission, shall be used for the operation of the 3909
State Criminal Sentencing Commission established by section 3910
181.21 of the Revised Code. 3911

LAW-RELATED EDUCATION 3912

Of the foregoing appropriation item 005406, Law-Related 3913
Education, \$250,000 in each fiscal year shall be distributed 3914
directly to the Ohio Center for Law-Related Education for the 3915
purposes of providing continuing citizenship education 3916
activities to primary and secondary students, expanding 3917
delinquency prevention programs, increasing activities for at- 3918

risk youth, and accessing additional public and private money 3919
for new programs. 3920

OHIO COURTS TECHNOLOGY INITIATIVE 3921

The foregoing appropriation item 005409, Ohio Courts 3922
Technology Initiative, shall be used to fund an initiative by 3923
the Supreme Court to facilitate the exchange of information and 3924
warehousing of data by and between Ohio courts and other justice 3925
system partners through the maintenance of an Ohio Courts 3926
Network. 3927

ATTORNEY SERVICES 3928

The Attorney Registration Fund (Fund 4C80) shall consist 3929
of money received by the Supreme Court (The Judiciary) pursuant 3930
to the Rules for the Government of the Bar of Ohio. In addition 3931
to funding other activities considered appropriate by the 3932
Supreme Court, the foregoing appropriation item 005605, Attorney 3933
Services, may be used to compensate employees and to fund 3934
appropriate activities of the following offices established by 3935
the Supreme Court: the Office of Disciplinary Counsel, the Board 3936
of Commissioners on Grievances and Discipline, the Clients' 3937
Security Fund, and the Attorney Services Division which include 3938
the Office of Bar Admissions. If it is determined by the 3939
Administrative Director of the Supreme Court that changes to the 3940
appropriation are necessary, the amounts are hereby 3941
appropriated. 3942

No money in Fund 4C80 shall be transferred to any other 3943
fund by the Director of Budget and Management or the Controlling 3944
Board. Interest earned on money in Fund 4C80 shall be credited 3945
to the fund. 3946

COURT INTERPRETER CERTIFICATION 3947

The Court Interpreter Certification Fund (Fund 5HT0) shall 3948
consist of money received by the Supreme Court (The Judiciary) 3949
pursuant to Rules 80 through 87 of the Rules of Superintendence 3950
for the Courts of Ohio. The foregoing appropriation item 005617, 3951
Court Interpreter Certification, shall be used to provide 3952
training, to provide the written examination, and to pay 3953
language experts to rate, or grade, the oral examinations of 3954
those applying to become certified court interpreters. If it is 3955
determined by the Administrative Director of the Supreme Court 3956
that changes to the appropriation are necessary, the amounts are 3957
hereby appropriated. 3958

No money in Fund 5HT0 shall be transferred to any other 3959
fund by the Director of Budget and Management or the Controlling 3960
Board. Interest earned on money in Fund 5HT0 shall be credited 3961
to the fund. 3962

CIVIL JUSTICE GRANT PROGRAM 3963

The Civil Justice Program Fund (Fund 5SP0) shall consist 3964
of (1) \$50 voluntary donations made as part of the biennium 3965
attorney registration process and (2) \$150 of the pro hac vice 3966
fees for out-of-state attorneys pursuant to Government of the 3967
Bar Rule amendments. The foregoing appropriation item 005626, 3968
Civil Justice Grant Program, shall be used by the Supreme Court 3969
of Ohio for grants to not-for-profit organizations and agencies 3970
dedicated to providing civil legal aid to underserved 3971
populations, to fund innovative programs directed at this 3972
purpose, and to increase access to judicial service to that 3973
population. If it is determined by the Administrative Director 3974
of the Supreme Court that changes to the appropriation are 3975
necessary, the amounts are hereby appropriated. 3976

No money in Fund 5SP0 shall be transferred to any other 3977

fund by the Director of Budget and Management or the Controlling 3978
Board. Interest earned on money in Fund 5SP0 shall be credited 3979
to the fund. 3980

GRANTS AND AWARDS 3981

The Grants and Awards Fund (Fund 5T80) shall consist of 3982
grants and other money awarded to the Supreme Court (The 3983
Judiciary) by the State Justice Institute, the Division of 3984
Criminal Justice Services, or other entities. The foregoing 3985
appropriation item 005609, Grants and Awards, shall be used in a 3986
manner consistent with the purpose of the grant or award. If it 3987
is determined by the Administrative Director of the Supreme 3988
Court that changes to the appropriation are necessary, the 3989
amounts are hereby appropriated. 3990

No money in Fund 5T80 shall be transferred to any other 3991
fund by the Director of Budget and Management or the Controlling 3992
Board. Interest earned on money in Fund 5T80 shall be credited 3993
or transferred to the General Revenue Fund. 3994

JUDICIARY/SUPREME COURT EDUCATION 3995

The Judiciary/Supreme Court Education Fund (Fund 6720) 3996
shall consist of fees paid for attending judicial and public 3997
education on the law, reimbursement of costs for judicial and 3998
public education on the law, and other gifts and grants received 3999
for the purpose of judicial and public education on the law. The 4000
foregoing appropriation item 005601, Continuing Judicial 4001
Education, shall be used to pay expenses for judicial education 4002
courses for judges, court personnel, and those who serve the 4003
courts, and for public education on the law. If it is determined 4004
by the Administrative Director of the Supreme Court that changes 4005
to the appropriation are necessary, the amounts are hereby 4006

appropriated. 4007

No money in Fund 6720 shall be transferred to any other 4008
fund by the Director of Budget and Management or the Controlling 4009
Board. Interest earned on money in Fund 6720 shall be credited 4010
to the fund. 4011

COUNTY LAW LIBRARY RESOURCES BOARDS 4012

The Statewide Consortium of County Law Library Resources 4013
Boards Fund (Fund 5JY0) shall consist of moneys deposited 4014
pursuant to section 307.515 of the Revised Code into a county's 4015
law library resources fund and forwarded by that county's 4016
treasurer for deposit in the state treasury pursuant to division 4017
(E) (1) of section 3375.481 of the Revised Code. The foregoing 4018
appropriation item 005620, County Law Library Resources Boards, 4019
shall be used for the operation of the Statewide Consortium of 4020
County Law Library Resources Boards. If it is determined by the 4021
Administrative Director of the Supreme Court that changes to the 4022
appropriation are necessary, the amounts are hereby 4023
appropriated. 4024

No money in Fund 5JY0 shall be transferred to any other 4025
fund by the Director of Budget and Management or the Controlling 4026
Board. Interest earned on money in Fund 5JY0 shall be credited 4027
to the fund. 4028

FEDERAL GRANTS 4029

The Federal Grants Fund (Fund 3J00) shall consist of 4030
grants and other moneys awarded to the Supreme Court (The 4031
Judiciary) by the United States Government or other entities 4032
that receive the moneys directly from the United States 4033
Government and distribute those moneys to the Supreme Court (The 4034
Judiciary). The foregoing appropriation item 005603, Federal 4035

Grants, shall be used in a manner consistent with the purpose of 4036
the grant or award. If it is determined by the Administrative 4037
Director of the Supreme Court that changes to the appropriation 4038
are necessary, the amounts are hereby appropriated. 4039

No money in Fund 3J00 shall be transferred to any other 4040
fund by the Director of Budget and Management or the Controlling 4041
Board. However, interest earned on money in Fund 3J00 shall be 4042
credited or transferred to the General Revenue Fund. 4043

Sec. 381.410. PROGRAM AND PROJECT SUPPORT 4044

Of the foregoing appropriation item 235533, Program and 4045
Project Support, \$7,000,000 in fiscal year 2026 shall be 4046
distributed to Miami University to establish the Ohio Institute 4047
for Quantum Computing Research, Talent, and Commercialization 4048
and an urban bridge to Cleveland. 4049

Of the foregoing appropriation item 235533, Program and 4050
Project Support, \$200,000 in each fiscal year shall be used to 4051
support the University of Dayton Statehouse Civic Scholars 4052
Program. 4053

Of the foregoing appropriation item 235533, Program and 4054
Project Support, \$935,000 in fiscal year 2026 shall be allocated 4055
to support Ashland University's Military and Veterans Services 4056
program. 4057

Of the foregoing appropriation item 235533, Program and 4058
Project Support, \$250,000 in each fiscal year shall be allocated 4059
to Kent State University to support its women's wrestling 4060
program. 4061

Of the foregoing appropriation item 235533, Program and 4062
Project Support, \$350,000 in fiscal year 2026 shall be 4063
distributed to Sinclair Community College for the purchase of 4064

equipment for manufacturing education in Ohio's correctional 4065
institutions that will support training leading to industry 4066
credentials valued by manufacturing employers, as determined by 4067
support of a regional manufacturing industry sector partnership 4068
endorsed by the Ohio Manufacturer's Association. 4069

Of the foregoing appropriation item 235533, Program and 4070
Project Support, \$500,000 in each fiscal year shall be 4071
distributed to the Strategic Ohio Council on Higher Education to 4072
support the Ohio Intern Academy program. 4073

Of the foregoing appropriation item 235533, Program and 4074
Project Support, \$100,000 in fiscal year 2026 shall be allocated 4075
to ~~support Ashland University's Ashbrook Center civics~~ 4076
~~education K-12 teacher training and student learning initiative.~~ 4077

Of the foregoing appropriation item 235533, Program and 4078
Project Support, \$100,000 in each fiscal year shall be allocated 4079
to support the Kent State University Rising Scholars Program. 4080

Sec. 423.10. 4081
4082

1	2	3	4	5
A	KID DEPARTMENT OF CHILDREN AND YOUTH			
B	General Revenue Fund			
C	GRF	650400 Medicaid Program Support	\$1,393,000	\$1,393,000
		- State		
D	GRF	830321 Children and Youth	\$55,000,000	\$55,500,000
		Program Management		
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 \$23,450,000	\$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	\$946,543,566
				<u>\$930,393,531</u>	
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 5B01	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	\$2,592,311,828
	<u>\$2,640,477,401</u>	

Sec. 423.220. TEMPORARY ASSISTANCE FOR NEEDY FAMILIES 4083
BLOCK GRANT 4084

Of the foregoing appropriation item 830605, TANF Block 4085
Grant, up to \$5,000,000 in each fiscal year shall be used for 4086
the Kinship Permanency Incentive Program established under 4087
section 5180.52 of the Revised Code to promote a permanent 4088
commitment by kinship caregivers through becoming guardians and 4089
custodians over minor children who would otherwise be unsafe or 4090
at risk of harm if they remained in their own homes. 4091

Of the foregoing appropriation item 830605, TANF Block 4092

Grant, up to \$2,500,000 in each fiscal year shall be provided, 4093
in accordance with sections 5101.80 and 5101.801 of the Revised 4094
Code, to the Ohio Commission on Fatherhood. 4095

Of the foregoing appropriation item 830605, TANF Block 4096
Grant, up to \$1,000,000 in each fiscal year shall be provided, 4097
in accordance with sections 5101.80 and 5101.801 of the Revised 4098
Code, to the Ohio Children's Trust Fund. 4099

Of the foregoing appropriation item 830605, TANF Block 4100
Grant, \$10,550,000 in fiscal year 2026 shall be used, in 4101
accordance with sections 5101.80 and 5101.801 of the Revised 4102
Code, to administer grants to adoptive parents through the 4103
Adoption Grant Program established in section 5180.451 of the 4104
Revised Code. 4105

Sec. 755.20. (A) As used in this section: 4106

(1) "First responder" means a law enforcement agency, fire 4107
department, or emergency medical services organization. 4108

(2) "Unmanned aerial vehicle system" has the same meaning 4109
as in section 4561.50 of the Revised Code. 4110

(B) The Director of Transportation shall establish a 4111
Drones for First Responders pilot program to be administered by 4112
the Department of Transportation. 4113

(C) The program shall be designed to focus on the 4114
following goals: 4115

(1) Acquiring unmanned aerial vehicle system assets for 4116
first responders within municipal corporations, counties, and 4117
townships; 4118

(2) Providing training on the operation of unmanned aerial 4119
vehicle systems to the operators of those systems; 4120

(3) Obtaining approval from the Federal Aviation 4121
Administration for beyond visual line of sight operations for 4122
purposes of the pilot program and the operation of unmanned 4123
aerial vehicle systems within the program; 4124

(4) Integrating existing Ohio unmanned aerial vehicle 4125
system infrastructure for purposes of conducting beyond visual 4126
line of sight operations within the program; 4127

(5) Collecting metrics for cost-benefit analyses related 4128
to advanced unmanned aerial vehicle system operations; 4129

(6) Developing a comprehensive approach for community 4130
acceptance and integration of unmanned aerial vehicle system 4131
operations; 4132

(7) Standardizing an approval process with the Federal 4133
Aviation Administration for unmanned aerial vehicle system 4134
operators across the state. 4135

(D) (1) The Director shall establish a process to award 4136
money available under the program to the legislative authority 4137
of municipal corporations, boards of county commissioners, and 4138
boards of township trustees that are willing to participate in 4139
the program and meet any guidelines established by the Director 4140
for meeting the program's goals. The money awarded shall be 4141
allocated towards the purchase of unmanned aerial vehicle 4142
systems for first responders within the municipal corporations, 4143
counties, and townships for training support, for assisting in 4144
navigating federal processes and approvals, and for supporting 4145
the integration of statewide operations. 4146

(2) Any unmanned aerial vehicle system purchased through 4147
the program shall comply with the federal laws and regulations 4148
for such systems, including those in the national security 4149

interests of the United States. As such, no system, including 4150
any components, services, or maintenance of that system, shall 4151
originate from a country or other entity that has been deemed a 4152
national security risk by the United States Secretary of State 4153
in accordance with 22 U.S.C. 2780 and 50 U.S.C. 4813. 4154
Additionally, any system shall comply with the "Support Anti- 4155
terrorism by Fostering Effective Technologies Act of 2002," 6 4156
U.S.C. 441, et seq., and any applicable conditions of national 4157
defense spending. 4158

(E) The Director shall establish any procedures and 4159
requirements necessary to administer this section, including 4160
award processes, and any conditions for the expenditure of 4161
funding awarded under the program. 4162

(F) (1) Not later than two years after ~~the effective date~~ 4163
~~of this section~~ September 30, 2025, the Director shall submit a 4164
report regarding the program to the Governor, the Speaker of the 4165
House of Representatives, the President of the Senate, the 4166
Minority Leaders of the House of Representatives and Senate, and 4167
the chairs of any committee of the House of Representatives and 4168
Senate related to transportation issues. 4169

(2) The report shall detail how funds were expended 4170
through the program, the success of the program in meeting its 4171
goals, the cost-benefit analysis created through the program, 4172
and any recommendations for additional integration of unmanned 4173
aerial vehicle system operations by first responders. 4174

Section 4. That existing Sections 209.30, 221.10, 221.30, 4175
221.40, 229.40, 237.10, 265.10, 265.110, 265.215, 291.20, 4176
307.10, 307.70, 317.10, 317.20, 381.410, 423.10, 423.220, and 4177
755.20 of H.B. 96 of the 136th General Assembly are hereby 4178
repealed. 4179

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 <u>Mansfield Champions for Children Child Advocacy Center</u>	\$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	4191
foregoing earmark to Vista Village notwithstanding sections	4192
153.06 and 153.07 of the Revised Code.	4193

Sec. 357.10.	4194
	4195

	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 <u>\$2,893,750</u>
W	TOTAL ALL FUNDS		\$3,897,110 <u>\$2,897,110</u>

BASIC RENOVATIONS 4196

The amount reappropriated for the foregoing appropriation 4197
item C37800, Basic Renovations, is the unencumbered balance as 4198
of June 30, 2024, in appropriation item C37800, Basic 4199
Renovations, plus the unencumbered balance as of June 30, 2024, 4200
in appropriation items C37812, Building A Expansion Module - 4201
Western, and C37840, Workforce Economic Development Renovations, 4202
plus up to \$23,256. Prior to the expenditure of this 4203
appropriation, Cuyahoga Community College shall certify to the 4204
Director of Budget and Management canceled encumbrances up to 4205
\$23,256 from appropriation item C37838, Structural Concrete 4206
Repairs. 4207

Sec. 363.10.

4208

4209

	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 <u>Village</u>	\$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 4210

The foregoing appropriation item C10041, MARCS - Taxable, 4211
shall be used to purchase or construct the components of MARCS 4212
that are not specific to any one agency. The equipment may 4213
include, but is not limited to, computer and telecommunications 4214
equipment used for the functioning and integration of the 4215
system, communications towers, tower sites, tower equipment, and 4216
linkages among towers. The Director of Administrative Services 4217

shall determine the specific use of funds. Expenditures from 4218
this appropriation shall not be subject to Chapters 123. and 4219
153. of the Revised Code. 4220

MEDINA COUNTY RADIO SYSTEM-SEVILLE TOWER 4221

The amount reappropriated for the foregoing appropriation 4222
item C10057, Medina County Radio System-Seville Tower, is the 4223
unencumbered balance as of June 30, 2024, in appropriation items 4224
C230FM, Cultural and Sports Facilities Projects, earmarked for 4225
Westfield Center Community Center ADA Improvement Project and 4226
the Medina County and Brunswick Historical Societies 4227
Project/Wadsworth Historical Society, and C58001, Community 4228
Assistance Projects, earmarked for Westfield Center 4229
Improvements. 4230

BUILDING IMPROVEMENT 4231

The amount reappropriated for the foregoing appropriation 4232
item C10035, Building Improvement, is the unencumbered balance 4233
as of June 30, 2024, in appropriation item C10035, Building 4234
Improvement, plus up to \$293,343. Prior to the expenditure of 4235
this additional appropriation, the Department of Administrative 4236
Services shall certify to the Director of Budget and Management 4237
canceled encumbrances up to \$293,343 from appropriation item 4238
C10035, Building Improvement. 4239

MARCS - TAXABLE 4240

The amount reappropriated for the foregoing appropriation 4241
item C10041, MARCS - Taxable, is the unencumbered balance as of 4242
June 30, 2024, in appropriation item C10041, MARCS - Taxable, 4243
plus up to \$45,731. Prior to the expenditure of this additional 4244
appropriation, the Department of Administrative Services shall 4245
certify to the Director of Budget and Management canceled 4246

encumbrances up to \$45,731 from appropriation item C10041, MARCS 4247
- Taxable. 4248

LORAIN COUNTY MARCS TOWER/SHEFFIELD ~~LAKE~~VILLAGE 4249

The amount reappropriated for the foregoing appropriation 4250
item C10044, Lorain County MARCS Tower/Sheffield ~~LAKE~~Village, is 4251
the unencumbered balance as of June 30, 2024, in appropriation 4252
item C10044, Lorain County MARCS Tower/Sheffield ~~LAKE~~Village, 4253
plus the unencumbered balance as of June 30, 2024, in 4254
appropriation item C10048, Williams County MARCS Tower. 4255

OFFICE SERVICES BUILDING RENOVATIONS 4256

The amount reappropriated for the foregoing appropriation 4257
item C10010, Office Services Building Renovations, is the 4258
unencumbered balance as of June 30, 2024, in appropriation item 4259
C10010, Office Services Building Renovations, plus up to 4260
\$64,539. Prior to the expenditure of this additional 4261
appropriation, the Department of Administrative Services shall 4262
certify to the Director of Budget and Management canceled 4263
encumbrances up to \$64,539 from appropriation item C10010, 4264
Office Services Building Renovations. 4265

SOCC RENOVATIONS 4266

The amount reappropriated for the foregoing appropriation 4267
item C10015, SOCC Renovations, is the unencumbered balance as of 4268
June 30, 2024, in appropriation item C10015, SOCC Renovations, 4269
plus up to \$873,760. Prior to the expenditure of this additional 4270
appropriation, the Department of Administrative Services shall 4271
certify to the Director of Budget and Management canceled 4272
encumbrances up to \$873,760 from appropriation item C10015, SOCC 4273
Renovations. 4274

25 S. FRONT STREET RENOVATIONS 4275

The amount reappropriated for the foregoing appropriation 4276
item C10019, 25 S. Front Street Renovations, is the unencumbered 4277
balance as of June 30, 2024, in appropriation item C10019, 25 S. 4278
Front Street Renovations, plus up to \$28,717. Prior to the 4279
expenditure of this additional appropriation, the Department of 4280
Administrative Services shall certify to the Director of Budget 4281
and Management canceled encumbrances up to \$28,717 from 4282
appropriation item C10019, 25 S. Front Street Renovations. 4283

ARONOFF CENTER SYSTEMS REPLACEMENTS AND UPGRADES 4284

The amount reappropriated for the foregoing appropriation 4285
item C10034, Aronoff Center Systems Replacements and Upgrades, 4286
is the unencumbered balance as of June 30, 2024, in 4287
appropriation item C10034, Aronoff Center Systems Replacements 4288
and Upgrades, plus up to \$385,580. Prior to the expenditure of 4289
this additional appropriation, the Department of Administrative 4290
Services shall certify to the Director of Budget and Management 4291
canceled encumbrances up to \$385,580 from appropriation item 4292
C10034, Aronoff Center Systems Replacements and Upgrades. 4293

RIFFE RENOVATIONS 4294

The amount reappropriated for the foregoing appropriation 4295
item C10038, Riffe Renovations, is the unencumbered balance as 4296
of June 30, 2024, in appropriation item C10038, Riffe 4297
Renovations, plus up to \$11,514. Prior to the expenditure of 4298
this additional appropriation, the Department of Administrative 4299
Services shall certify to the Director of Budget and Management 4300
canceled encumbrances up to \$11,514 from appropriation item 4301
C10038, Riffe Renovations. 4302

Sec. 387.10. 4303

4304

	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
			<u>\$49,664,068</u>
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
			<u>\$55,144,181</u>
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
			<u>\$252,916,811</u>

PUBLIC SCHOOL BUILDINGS 4305

The amount reappropriated for the foregoing appropriation 4306
item C23001, Public School Buildings, is the unencumbered 4307
balance as of June 30, 2024, in appropriation item C23001, 4308
Public School Buildings, plus up to \$300,806. Prior to the 4309

expenditure of this additional appropriation, the Facilities 4310
Construction Commission shall certify to the Director of Budget 4311
and Management canceled encumbrances up to \$300,806 from 4312
appropriation item C23001, Public School Buildings. 4313

ENERGY CONSERVATION PROJECT 4314

The foregoing appropriation item C23016, Energy 4315
Conservation Project, shall be used to perform energy 4316
conservation renovations, including the United States 4317
Environmental Protection Agency's Energy Star Program, in state- 4318
owned facilities. Prior to the release of funds for renovation, 4319
state agencies shall have performed a comprehensive energy audit 4320
for each project. The Ohio Facilities Construction Commission 4321
shall review and approve proposals from state agencies to use 4322
these funds for energy conservation. Public school districts and 4323
state-supported and state-assisted institutions of higher 4324
education are not eligible for funding from this item. 4325

STATE AGENCY PLANNING/ASSESSMENT 4326

The foregoing appropriation item C230E5, State Agency 4327
Planning/Assessment, shall be used by the Facilities 4328
Construction Commission to provide assistance to any state 4329
agency for assessment, capital planning, and maintenance 4330
management. 4331

STATEWIDE SITE REPAIRS 4332

The amount reappropriated for the foregoing appropriation 4333
item C23025, Statewide Site Repairs, is the unencumbered balance 4334
as of June 30, 2024, in appropriation item C23025, Statewide 4335
Site Repairs, plus up to \$35,327. Prior to the expenditure of 4336
this additional appropriation, the Facilities Construction 4337
Commission shall certify to the Director of Budget and 4338

Management canceled encumbrances up to \$33,476 from 4339
appropriation item C23029, Buffington Island State Memorial, 4340
\$675 from appropriation item C230DK, Zoar Bicentennial Village, 4341
and \$1,176 from appropriation item C230X6, OHS-Fort Ancient 4342
Earthworks. 4343

STORAGE FACILITY EXPANSION 4344

The amount reappropriated for the foregoing appropriation 4345
item C230EN, Storage Facility Expansion, is the unencumbered 4346
balance as of June 30, 2024, in appropriation item C230EN, 4347
Storage Facility Expansion, plus up to \$27,654. Prior to the 4348
expenditure of this additional appropriation, the Facilities 4349
Construction Commission shall certify to the Director of Budget 4350
and Management canceled encumbrances up to \$27,654 from 4351
appropriation item C230X5, OHS-State Archives Shelving. 4352

SCHOOL BUILDING PROGRAM ASSISTANCE 4353

The amount reappropriated for the foregoing appropriation 4354
item C23002, School Building Program Assistance, is the 4355
unencumbered balance as of June 30, 2024, in appropriation item 4356
C23002, School Building Program Assistance, plus the 4357
unencumbered balance as of June 30, 2024, in appropriation items 4358
C23005, Exceptional Needs, C23010, Vocational Facilities 4359
Assistance Program, C23011, Corrective Action Grants, and 4360
C23018, STEM Facility Assistance, plus up to \$22,091,460. Prior 4361
to the expenditure of this additional appropriation, the 4362
Facilities Construction Commission shall certify to the Director 4363
of Budget and Management canceled encumbrances up to \$325,747 4364
from appropriation item C23001, Public School Buildings, 4365
\$20,950,504 from appropriation item C23002, School Building 4366
Program Assistance, \$80,128 from appropriation item C23005, 4367
Exceptional Needs, \$209,403 from appropriation item C23010, 4368

Vocational Facilities Assistance Program, and \$525,678 from 4369
appropriation item C23011, Corrective Action Grants. 4370

Sec. 387.13. CULTURAL AND SPORTS FACILITIES PROJECTS 4371

The amount reappropriated from the foregoing appropriation 4372
item C230FM, Cultural and Sports Facilities Projects, shall be 4373
equal to the amount of all projects specified in this section, 4374
unless the amounts are released prior to June 30, 2024. 4375

The amount reappropriated for the foregoing appropriation 4376
item C230FM, Cultural and Sports Facilities Projects, earmarked 4377
for the Greater Cleveland Foodbank, is the unencumbered balance 4378
as of June 30, 2024, in appropriation items C37861, Greater 4379
Cleveland Food Bank, and C37868, Greater Cleveland Foodbank. 4380

The amount reappropriated for the foregoing appropriation 4381
item C230FM, Cultural and Sports Facilities Projects, earmarked 4382
for Children's Museum of Cleveland and Cleveland Majestic Hall, 4383
is the unencumbered balance as of June 30, 2024, in 4384
appropriation items C230FM, Cultural and Sports Facilities 4385
Projects, earmarked for the African American Museum; C37854, 4386
Cleveland Sight Center Health Record System Modernization; 4387
C37859, Bay Village Emergency Shelter; and C725E2, Local Parks, 4388
Recreation, and Conservation Projects, earmarked to the 4389
Fitzwater Train Yard Operations Building renovation project. 4390

The amount reappropriated for the foregoing appropriation 4391
item C230FM, Cultural and Sports Facilities Projects, earmarked 4392
for the Delhi Historical Society, is the unencumbered balance as 4393
of June 30, 2024, in appropriation item C58001, Community 4394
Assistance Projects, earmarked for the Lighthouse Behavioral 4395
Health Solutions Outpatient Behavioral Health Clinic. 4396

The amount reappropriated for the foregoing appropriation 4397

item C230FM, Cultural and Sports Facilities Projects, earmarked 4398
for Paulding County Historical Electrical Wiring Project, is the 4399
unencumbered balance as of June 30, 2024, in appropriation item 4400
C725E2, Local Parks, Recreation, and Conservation Projects, 4401
earmarked for Paulding County Park District Floating Pier 4402
Addition, Paulding County Park District Boat Launch Improvement, 4403
Paulding County Park District, and Paulding County Park District 4404
Pier. 4405

The amount reappropriated for the foregoing appropriation 4406
item C230FM, Cultural and Sports Facilities Projects, earmarked 4407
for the STEM+M Academy, is the unencumbered balance as of June 4408
30, 2024, in appropriation item C32226, STEM+M Academy. 4409

The amount reappropriated for the foregoing appropriation 4410
item C230FM, Cultural and Sports Facilities Projects, earmarked 4411
for Auglaize County Historical Society Window Project, is the 4412
unencumbered balance as of June 30, 2024, in appropriation item 4413
C725E2, Local Parks, Recreation, and Conservation Projects, 4414
earmarked for New Bremen StoryWalk. 4415
4416

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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	<u>Greater Cleveland Foodbank</u>	<u>\$1,000,000</u>
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 4417
H.B. 96 of the 136th General Assembly), 357.10, 363.10 (as 4418
amended by H.B. 96 of the 136th General Assembly), 387.10 (as 4419
amended by S.B. 54 of the 135th General Assembly), and 387.13 4420
(as amended by S.B. 54 of the 135th General Assembly) of H.B. 2 4421
of the 135th General Assembly are hereby repealed. 4422

Section 7. All items in this act are hereby appropriated 4423
as designated out of any moneys in the state treasury to the 4424
credit of the designated fund. For all operating appropriations 4425
made in this act, those in the first column are for fiscal year 4426
2026 and those in the second column are for fiscal year 2027. 4427
The operating appropriations made in this act are in addition to 4428
any other operating appropriations made for these fiscal years. 4429

Section 8. 4430
4431

1	2	3	4	5
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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 4432

Of the foregoing appropriation item 195576, All Ohio 4433
Future Fund, \$6,100,000 in fiscal year 2026 shall be allocated 4434
to the Zanesville-Muskingum County Port Authority. This earmark 4435
is in addition to any amounts appropriated by the Ohio 4436
Controlling Board in calendar year 2025 and earmarked for the 4437
Zanesville-Muskingum County Port Authority. 4438

Of the foregoing appropriation item 195576, All Ohio 4439
Future Fund, up to \$1,200,000 in fiscal year 2027 shall be used 4440
to administer the All Ohio Future Fund. 4441

Section 9. Within the limits set forth in this act, the 4442
Director of Budget and Management shall establish accounts 4443
indicating the source and amount of funds for each appropriation 4444
made in this act, and shall determine the manner in which 4445
appropriation accounts shall be maintained. Expenditures from 4446
operating appropriations contained in this act shall be 4447
accounted for as though made in, and are subject to all 4448
applicable provisions of, H.B. 96 of the 136th General Assembly. 4449

Section 10. To assist the Department of Job and Family 4450
Services in establishing the methodology and technical system 4451
used for determining payment error rates in the Supplemental 4452
Nutrition Assistance Program in accordance with section 5101.546 4453
of the Revised Code, the Department shall consult with the 4454
following stakeholders: 4455

(A) The Ohio Job and Family Services Directors' Association; 4456
4457

(B) Five county department of job and family services 4458
directors, or the directors' designees, each representing a 4459
distinct region of the state; 4460

(C) A designee of the County Commissioners Association of 4461
Ohio; 4462

(D) Any other stakeholders selected by the Department of 4463
Job and Family Services. 4464

Section 11. (A) As used in this section, "qualified 4465
property" means property that satisfies all of the following 4466
requirements: 4467

(1) The property was acquired by an organization described 4468
under section 501(c)(3) of the Internal Revenue Code; 4469

(2) The deed for the property was recorded between 4470
December 1, 2022, and December 31, 2022, inclusive; 4471

(3) The property was used by that organization, or by 4472
another organization that it wholly owns and controls, for 4473
conservation or preservation purposes that satisfies the 4474
qualifications for tax exemption under section 5709.12 of the 4475
Revised Code for property used exclusively for charitable 4476
purposes. 4477

(B) Notwithstanding sections 5713.08, 5713.081, and 4478
5715.27 of the Revised Code, and without regard to any time or 4479
payment limitations under any section of the Revised Code, the 4480
owner or prior owner of qualified property at any time within 4481
twelve months after the effective date of this section may file 4482
an application with the Tax Commissioner requesting that the 4483

qualified property be placed on the exempt list and that all 4484
unpaid taxes, penalties, and interest on the property be abated, 4485
including taxes, penalties, and interest that have become a lien 4486
prior to the date of acquisition of title to the property by the 4487
qualified property's owner. 4488

(C) The application shall be made on the form prescribed 4489
by the Tax Commissioner under section 5715.27 of the Revised 4490
Code and shall list the name of the county in which the property 4491
is located; the property's legal description, taxable value, and 4492
the amount, in dollars, of the unpaid taxes, penalties, and 4493
interest; the date of acquisition of title to the property; the 4494
use of the property during any time that the unpaid taxes 4495
accrued; and any other information required by the Commissioner. 4496
The county auditor shall supply the required information upon 4497
request of the applicant. 4498

(D) Upon request of the applicant, the county treasurer 4499
shall determine if all taxes, penalties, and interest that 4500
became a lien on the qualified property before it was first used 4501
by the property's owner or a prior owner for an exempt purpose 4502
have been paid in full. If so, the county treasurer shall issue 4503
a certificate to the applicant stating that all such taxes, 4504
penalties, and interest have been paid in full. The applicant 4505
shall attach the county treasurer's certificate to the 4506
application filed with the Tax Commissioner under this section. 4507

(E) Upon receipt of an application, the Tax Commissioner 4508
shall determine if the qualified property meets the 4509
qualifications set forth in this section and if so shall issue 4510
an order directing that the property be placed on the exempt 4511
list of the county in which it is located and that all unpaid 4512
taxes, penalties, and interest for each year that the property 4513

met the qualifications for exemption described in section 4514
5709.07 of the Revised Code or another section of the Revised 4515
Code be abated. If the Commissioner finds that the property is 4516
or previously was being used for a purpose that would disqualify 4517
it for such exemption, the Tax Commissioner shall issue an order 4518
denying the application with respect to such tax years where the 4519
Commissioner finds that disqualifying use. 4520

(F) If the Tax Commissioner finds that the property is not 4521
entitled to the tax exemption and abatement of unpaid taxes, 4522
penalties, and interest for any of the years for which the 4523
applicant claims an exemption or abatement, the Commissioner 4524
shall order the county treasurer of the county in which the 4525
property is located to collect all taxes, penalties, and 4526
interest on the property for those years as required by law. 4527

Section 12. The amendment by this act of section 319.304 4528
of the Revised Code applies to all resolutions adopted before, 4529
on, or after the effective date of this section. In the case of 4530
a resolution adopted before that date, the requirements of the 4531
amendment shall apply on and after that date without the need 4532
for the board of county commissioners to amend the existing 4533
resolution or adopt a new resolution. 4534

Section 13. The amendment by this act of divisions (A) (21) 4535
and (A) (44) of section 5747.01 of the Revised Code are intended 4536
to clarify the meaning of those divisions as they existed before 4537
the effective date of this section and are not intended to 4538
change their meaning in any way. 4539

Section 14. Section 2303.201 of the Revised Code as 4540
presented in this act takes effect on the later of March 30, 4541
2026, or the effective date of this section. (March 30, 2026, is 4542
the effective date of an earlier amendment to that section by 4543

H.B. 96 of the 136th General Assembly.) 4544

Section 15. This act is hereby declared to be an emergency 4545
measure necessary for the immediate preservation of the public 4546
peace, health, and safety. The reason for such necessity is that 4547
certain foreign government officials and contractors associated 4548
with the United States military and Department of Defense are 4549
otherwise unable to drive in Ohio without undertaking the 4550
complete driver's education courses and practice hours. 4551
Therefore, this act shall go into immediate effect. 4552