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**136th General Assembly**

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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**

**Senators Brenner, Cirino, Johnson, Landis, Patton, Reineke, Reynolds, Roegner, Schaffer, Timken**

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|--------------------------------------------------|----|
| 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<br>540                      |
| (d) Acquiring and readying sites that are ready to be financed and built upon by developers;                                                                                                                                                                                                                      | 541<br>542                      |
| (e) Reducing or eliminating impact, inspection, and plan review fees for housing developers;                                                                                                                                                                                                                      | 543<br>544                      |
| (f) Adopting a zoning plan that includes promoting higher density, small lot size, and minimum setback requirements;                                                                                                                                                                                              | 545<br>546                      |
| (g) Developing a comprehensive plan that promotes diverse residential development options;                                                                                                                                                                                                                        | 547<br>548                      |
| (h) Having no or minimal parking requirements for developments that include residential units;                                                                                                                                                                                                                    | 549<br>550                      |
| (i) Conducting a traffic study, improving water or sewer infrastructure, improving roads, or permitting both rigid and flexible pavement types;                                                                                                                                                                   | 551<br>552<br>553               |
| (j) Developing partnerships to expand the provision of sewer and water services to new areas;                                                                                                                                                                                                                     | 554<br>555                      |
| (k) Promoting the use of non-traditional building structures such as modular or manufactured homes.                                                                                                                                                                                                               | 556<br>557                      |
| (4) "Residential economic development district" means all parcels of land within a twenty-mile radius of a major economic development project.                                                                                                                                                                    | 558<br>559<br>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<br>562<br>563<br>564<br>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<br>2197<br>2198<br>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<br>2201<br>2202<br>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<br>2205<br>2206<br>2207<br>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<br>2210<br>2211<br>2212<br>2213<br>2214 |
| (4) Deduct disability and survivor's benefits to the extent included in federal adjusted gross income.                                                                                                                                                                                                                                               | 2215<br>2216                                 |
| (5) Deduct the following, to the extent not otherwise deducted or excluded in computing federal or Ohio adjusted gross income:                                                                                                                                                                                                                       | 2217<br>2218<br>2219                         |
| (a) Benefits under Title II of the Social Security Act and tier 1 railroad retirement;                                                                                                                                                                                                                                                               | 2220<br>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  
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(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  
loss, arising from transactions, activities, and sources in the  
regular course of a trade or business and includes income, gain,  
or loss from real property, tangible property, and intangible  
property if the acquisition, rental, management, and disposition  
of the property constitute integral parts of the regular course  
of a trade or business operation. "Business income" includes  
income, including gain or loss, from a partial or complete  
liquidation of a business, including, but not limited to, gain  
or loss from the sale or other disposition of goodwill or the  
sale of an equity or ownership interest in a business.

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

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

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

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

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

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

administrator, receiver, conservator, or any other person acting 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                    | <del>\$97,290,225</del> | <del>\$97,290,225</del> |
|   |                      |                                       | <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<br>Payments        | \$2,450,000             | \$2,450,000             |
| F | GRF 055411           | County Sheriffs' Pay<br>Supplement    | \$1,111,257             | \$1,130,685             |
| G | GRF 055415           | County Prosecutors' Pay<br>Supplement | \$1,476,937             | \$1,502,753             |
| H | GRF 055431           | Drug Abuse Response Team<br>Grants    | \$0                     | \$1,500,000             |
| I | GRF 055432           | Drug Testing Equipment                | \$964,000               | \$964,000               |

|   |                              |        |                                                |                          |                          |
|---|------------------------------|--------|------------------------------------------------|--------------------------|--------------------------|
| J | GRF                          | 055434 | Internet Crimes Against<br>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<br>Grants               | \$10,000,000             | \$10,000,000             |
| O | GRF                          | 055504 | Domestic Violence<br>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   |        |                                                | <del>\$177,460,419</del> | <del>\$182,405,663</del> |
|   |                              |        |                                                | <u>\$176,305,419</u>     | <u>\$181,250,663</u>     |
| S | Dedicated Purpose Fund Group |        |                                                |                          |                          |
| T | 1060                         | 055612 | Attorney General<br>Operating                  | \$63,216,225             | \$64,034,683             |
| U | 4020                         | 055616 | Victims of Crime                               | \$11,500,000             | \$12,000,000             |
| V | 4170                         | 055621 | Domestic Violence<br>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<br>Rental Payments    | \$4,165,000  | \$4,165,000  |
| Z  | 4200 | 055603 | Attorney General<br>Antitrust                  | \$1,500,000  | \$0          |
| AA | 4210 | 055617 | Police Officers'<br>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<br>Cost Reimbursement | \$2,000,000  | \$2,000,000  |
| AE | 5900 | 055633 | Peace Officer Private<br>Security Training     | \$101,306    | \$103,330    |
| AF | 5A90 | 055618 | Telemarketing Fraud<br>Enforcement             | \$10,000     | \$10,000     |
| AG | 5LR0 | 055655 | Peace Officer Training -<br>Casino             | \$7,726,217  | \$8,183,287  |
| AH | 5TL0 | 055659 | Organized Crime Law<br>Enforcement Trust       | \$100,000    | \$100,000    |
| AI | 5TZ0 | 055610 | Drug Abuse Response Team<br>Grants             | \$1,800,000  | \$0          |
| AJ | 5TZ0 | 055614 | Narcotics Task Forces                          | \$500,000    | \$500,000    |

|                |                                                                        |               |               |
|----------------|------------------------------------------------------------------------|---------------|---------------|
| AK 5VL0 055435 | Stop Bullying License<br>Plate                                         | \$2,500       | \$2,500       |
| AL 6310 055637 | Consumer Protection<br>Enforcement                                     | \$10,500,000  | \$11,000,000  |
| AM 6590 055641 | Solid and Hazardous<br>Waste Background<br>Investigations              | \$359,895     | \$367,319     |
| AN U087 055402 | Tobacco Settlement<br>Oversight,<br>Administration, and<br>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<br>Section                                       | \$9,570,750   | \$9,905,726   |
| AR             | Internal Service Activity Fund Group<br>Total                          | \$9,570,750   | \$9,905,726   |
| AS             | Holding Account Fund Group                                             |               |               |
| AT 5BY1 055674 | Charitable Law<br>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<br>Commission Distributions | \$750,000                | \$750,000                |
| AY R054 055650 | Collection Payment<br>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-<br>Through Funds     | \$8,020,999              | \$8,020,999              |
| BE 3FV0 055656 | Crime Victim<br>Compensation                | \$7,200,000              | \$7,400,000              |
| BF 3R60 055613 | Attorney General Federal<br>Funds           | \$5,500,000              | \$5,500,000              |
| BG             | Federal Fund Group Total                    | \$77,780,069             | \$78,808,904             |
| BH             | TOTAL ALL BUDGET FUND GROUPS                | <del>\$475,733,197</del> | <del>\$489,382,659</del> |
|                |                                             | <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 | <del>5CF1 930600 Peer Support Program</del> |   | <del>\$292,500</del>   | <del>\$30,000</del>    |
| E | Dedicated Purpose Fund Group Total          |   | <del>\$1,629,644</del> | <del>\$1,517,262</del> |
|   |                                             |   | <u>\$1,337,144</u>     | <u>\$1,487,262</u>     |
| F | TOTAL ALL BUDGET FUND GROUPS                |   | <del>\$1,629,644</del> | <del>\$1,517,262</del> |
|   |                                             |   | <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<br>Education                     |   | \$2,500,000  | \$2,500,000  |
| E | GRF 200420 Information Technology<br>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                   | <del>\$2,663,493</del><br><u>\$4,663,493</u> | <del>\$2,676,754</del><br><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<br>Cost Reimbursement | \$76,935,110               | \$77,824,960                |
| V  | GRF                          | 200540 | Special Education<br>Enhancements              | \$193,272,426              | \$193,272,426               |
| W  | GRF                          | 200545 | Career-Technical<br>Education Enhancements     | \$13,413,000               | \$13,413,000                |
| X  | GRF                          | 200550 | Foundation Funding - All<br>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<br>Equalization          | \$6,420,640                | \$6,152,450                 |
| AB | GRF                          | 200576 | Adaptive Sports Program                        | \$400,000                  | \$400,000                   |
| AC | GRF                          | 200597 | Program and Project<br>Support                 | \$2,850,000                | \$2,750,000                 |
| AD | General Revenue Fund Total   |        |                                                | <del>\$9,971,602,583</del> | <del>\$10,334,860,007</del> |
|    |                              |        |                                                | <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<br>Support                               | \$3,000,000     | \$3,000,000     |
| AT Internal Service Activity Fund Group<br>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<br>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<br>Independent STEM Schools<br>Support | \$115,000,000   | \$125,000,000   |
| AZ 7017 200684 Community School<br>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<br>Children                         | \$1,750,000     | \$1,750,000     |

|    |      |        |                                                     |               |               |
|----|------|--------|-----------------------------------------------------|---------------|---------------|
| BG | 3AF0 | 657601 | Schools Medicaid<br>Administrative Claims           | \$150,000     | \$150,000     |
| BH | 3EH0 | 200620 | Migrant Education                                   | \$1,700,000   | \$1,700,000   |
| BI | 3EJ0 | 200622 | Homeless Children<br>Education                      | \$4,823,000   | \$5,112,380   |
| BJ | 3GE0 | 200674 | Summer Food Service<br>Program                      | \$23,000,000  | \$23,000,000  |
| BK | 3GG0 | 200676 | Fresh Fruit and Vegetable<br>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<br>Academic Enrichment          | \$54,131,000  | \$50,604,930  |
| BN | 3HL0 | 200678 | Comprehensive Literacy<br>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<br>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<br>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              | <del>\$14,881,272,733</del> | <del>\$15,300,066,884</del> |
|                |                                           | <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 and Principal Preparation, up to \$1,612,500 in each fiscal year shall be used, in consultation with the Department of Veterans Services, to support the Ohio Military Veteran Educators Program, which may do all of the following: 3525  
3526  
3527  
3528  
3529

(1) Administer a grant program for institutions of higher education to provide financial incentives and assistance for eligible military individuals, as defined in section 3319.285 of 3530  
3531  
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 3593  
the Revised Code that is not a newly opened community school; 3594

(d) A STEM school established under Chapter 3326. of the 3595  
Revised Code. 3596

(3) "Newly opened community school" means a community 3597  
school that ~~opens for the first time in fiscal year 2026 or~~ 3598  
~~2027~~ was not open in fiscal year 2025. 3599

(C) Notwithstanding anything in the Revised Code to the 3600  
contrary, for fiscal years 2026 and 2027, the average daily 3601  
membership of economically disadvantaged students for a 3602  
qualifying public school is the average daily membership of 3603  
economically disadvantaged students certified or reported to the 3604  
Department for fiscal year 2025 under section 3314.08, 3317.03, 3605  
or 3326.32 of the Revised Code. The Department shall calculate 3606  
disadvantaged pupil impact aid for each qualifying public school 3607  
under section 3317.022, 3317.026, or 3317.16 of the Revised Code 3608  
for fiscal years 2026 and 2027, as follows: 3609

(The qualifying public school's average daily membership of 3610  
economically disadvantaged students X 0.75 for fiscal year 2026 3611  
or 0.65 for fiscal year 2027) + (The qualifying public school's 3612  
directly certified ADM for the fiscal year X 0.25 for fiscal 3613  
year 2026 or 0.35 for fiscal year 2027) 3614

The amount calculated under this division shall not exceed 3615  
the qualifying public school's enrolled ADM for that fiscal 3616  
year. 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       | <del>\$156,655,581</del><br><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                                   | <del>\$505,424,268</del> | <del>\$507,368,199</del> |
|   |                                                              | <u>\$515,974,268</u>     | <u>\$522,147,229</u>     |
| N | Dedicated Purpose Fund Group                                 |                          |                          |
| O | 4A80 600658 Public Assistance<br>Activities                  | \$21,400,000             | \$21,400,000             |
| P | 4A90 600607 Unemployment Compensation<br>Administration Fund | \$45,180,000             | \$36,670,000             |
| Q | 5CI1 6006B6 Utility Community<br>Assistance                  | \$0                      | \$686,947                |
| R | 5ES0 600630 Food Bank Assistance                             | \$500,000                | \$500,000                |
| S | 5M40 6006B2 Low Income Energy<br>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<br>Services              | \$2,000,000              | \$2,000,000              |
| X | 5WU0 6006C2 Ohio Benefits                                    | \$0                      | \$169,005,914            |
| Y | Internal Service Activity Fund Group<br>Total                | \$2,000,000              | \$171,005,914            |
| Z | Fiduciary Fund Group                                         |                          |                          |

|                                                    |                          |                          |
|----------------------------------------------------|--------------------------|--------------------------|
| AA 1920 600646 Child Support Intercept-<br>Federal | \$100,000,000            | \$100,000,000            |
| AB 5830 600642 Child Support Intercept-<br>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<br>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            | <del>\$353,577,548</del> | <del>\$355,477,007</del> |
|                                                    | <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<br>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<br>- Federal                  | \$221,532,699              | \$222,146,496              |
| AR 3FI0 | 6006B4                   | Home Weatherization<br>Program                         | \$0                        | \$45,000,000               |
| AS 3K90 | 6006B3                   | Home Energy Assistance<br>Block Grant                  | \$0                        | \$180,000,000              |
| AT 3K90 | 6006B7                   | HEAP Weatherization                                    | \$0                        | \$44,000,000               |
| AU 3L00 | 6006B8                   | Community Services Block<br>Grant                      | \$0                        | \$32,000,000               |
| AV 3S50 | 600622                   | Child Support Projects                                 | \$539,000                  | \$539,000                  |
| AW 3V00 | 600688                   | Workforce Innovation and<br>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<br>Programs                       | \$122,666,388              | \$125,686,620              |
| AZ 3V40 | 600679                   | Unemployment Compensation<br>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 |                                                        | <del>\$1,773,986,488</del> | <del>\$2,092,041,882</del> |

|                                 |                                   |                                   |
|---------------------------------|-----------------------------------|-----------------------------------|
|                                 | <u>\$1,784,536,488</u>            | <u>\$2,099,431,397</u>            |
| BC TOTAL ALL BUDGET FUND GROUPS | <u><del>\$2,480,990,756</del></u> | <u><del>\$3,138,395,044</del></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 -<br>Judiciary/Supreme<br>Court | \$218,911,023                                    | \$230,757,735                                    |
| D | GRF        | 005401        | State Criminal<br>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<br/>Initiative</u>       | <u>\$1,155,000</u>                               | <u>\$1,155,000</u>                               |
| G |            |               | General Revenue Fund Total                         | <del>\$220,667,165</del><br><u>\$221,822,165</u> | <del>\$232,609,466</del><br><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<br>Certification                 | \$9,000                                          | \$9,000                                          |
| K | 5SP0       | 005626        | Civil Justice Grant<br>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       | <del>\$233,982,455</del> | <del>\$245,279,088</del> |
|   |                                    | <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<br>Effort                 |                                         |               |
| F | GRF | 830402 | Maternal and Infant<br>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<br>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<br>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<br>Program             | \$10,000,000                            | \$10,000,000  |
| Q | GRF | 830416 | Adoption Grant Program                         | <del>\$34,000,000</del><br>\$23,450,000 | \$34,000,000  |
| R | GRF | 830418 | Child Care Provider<br>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<br>Assistance                  | \$3,100,000              | \$2,600,000   |
| U       | GRF                          | 830421 | Responsible Fatherhood<br>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<br>Incentive Program               | \$1,000,000              | \$1,000,000   |
| X       | GRF                          | 830502 | Court Appointed Special<br>Advocates                  | \$1,000,000              | \$1,000,000   |
| Y       | GRF                          | 830503 | Adoption Services                                     | \$23,992,000             | \$23,992,000  |
| Z       | GRF                          | 830505 | Infant and Early<br>Childhood Mental Health<br>(ECMH) | \$4,100,000              | \$4,100,000   |
| AA      | GRF                          | 830506 | Family and Children<br>Services                       | \$291,759,990            | \$296,409,990 |
| AB      | General Revenue Fund Total   |        |                                                       | <del>\$940,943,531</del> | \$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<br>Services Collections | \$650,000     | \$650,000     |
| AG 4F10 | 830607                             | Family and Children<br>Activities           | \$655,000     | \$655,000     |
| AH 5BN1 | 830618                             | Child Welfare Training<br>Support           | \$7,387,465   | \$7,387,465   |
| AI 5B01 | 830620                             | Children and Youth<br>Community Initiatives | \$20,000,000  | \$10,000,000  |
| AJ 5BP1 | 830621                             | Agency Oversight and<br>Support             | \$9,000,000   | \$9,000,000   |
| AK 5CN0 | 830617                             | Choose Life                                 | \$80,000      | \$80,000      |
| AL 5U60 | 830619                             | Family and Children<br>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<br>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<br>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<br>- Federal | \$1,393,000                | \$1,393,000     |
| AV 3H70 830604 Child Care                            | \$646,049,427              | \$591,221,224   |
| AW 3IT0 830609 Community Social Service<br>Programs  | \$22,803,908               | \$22,803,908    |
| AX 3IU0 830623 Federal Children and<br>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                      | <del>\$2,651,027,401</del> | \$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 4180  
the 136th General Assembly), 357.10, 363.10 (as amended by H.B. 4181  
96 of the 136th General Assembly), 387.10 (as amended by S.B. 54 4182  
of the 135th General Assembly), and 387.13 (as amended by S.B. 4183  
54 of the 135th General Assembly) of H.B. 2 of the 135th General 4184  
Assembly be amended to read as follows: 4185

**Sec. 221.15. COMMUNITY SUPPORT** 4186

The foregoing appropriation item C58050, Community 4187  
Support, shall be used to support the projects listed in this 4188  
section. 4189

4190

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|   |                                                                                     |             |
|---|-------------------------------------------------------------------------------------|-------------|
| 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<br>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 | <del>Mansfield Domestic Violence Shelter Child Advocacy Center Renovation</del><br><u>Mansfield Champions for Children</u><br><u>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 |

|                     |      |
|---------------------|------|
| <b>Sec. 357.10.</b> | 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<br>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<br>Corridor Revitalization | \$11,250             |
| K | C37859                                                | Bay Village Emergency Shelter                           | \$32,500             |
| L | <del>C37861</del>                                     | <del>Greater Cleveland Food Bank</del>                  | <del>\$250,000</del> |
| M | C37862                                                | Cleveland Institute of Art<br>Interactive Media Lab     | \$150,000            |
| N | C37866                                                | University Settlement Broadway<br>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 -<br>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<br>Expansion Phase II          | \$300,000              |
| V | TOTAL Higher Education Improvement Fund |                                                                 | <del>\$3,893,750</del> |
|   |                                         |                                                                 | <u>\$2,893,750</u>     |
| W | TOTAL ALL FUNDS                         |                                                                 | <del>\$3,897,110</del> |
|   |                                         |                                                                 | <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

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|   |                                                       |                                                                       |             |
|---|-------------------------------------------------------|-----------------------------------------------------------------------|-------------|
| 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<br><del>Lake</del> <u>Village</u> | \$250,000   |
| I | C10052                                                | Symmes Valley Tower Project in<br>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<br>Renovations          | \$400,000    |
| R  | C10021                               | Office Space Planning                               | \$5,000,000  |
| S  | C10034                               | Aronoff Center Systems Replacements<br>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<br>Renovations | \$125,000               |
| Y  | C230CM | Waverly Old Children's Home Renovation             | \$20,000                |
| Z  | C230CN | Garrettsville Buckeye Block Community<br>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            | <del>\$48,664,068</del> |
|    |        |                                                    | <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<br>Center Renovation | \$100,000                |
| AI | C230X8                                              | Riverside Veterans Memorial                               | \$15,000                 |
| AJ | C230Y6                                              | Ashtabula Maritime and Surface<br>Transportation Museum   | \$100,000                |
| AK | C230Z8                                              | Brooklyn John Frey Park                                   | \$90,000                 |
| AL | TOTAL Cultural and Sports Facilities Building Fund  |                                                           | <del>\$54,144,181</del>  |
|    |                                                     |                                                           | <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                                     |                                                           | <del>\$251,916,811</del> |
|    |                                                     |                                                           | <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 \$1,750,000  
Science Center

E STEM+M Academy \$1,542,400

|   |                                                                                   |                    |
|---|-----------------------------------------------------------------------------------|--------------------|
| F | Cincinnati Museum Center STEM - Biomedical<br>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<br>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<br>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<br>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<br>Development License Facility Standard<br>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<br>Project                                                 | \$500,000 |
| AG | York Mason Building Renovation                                                                      | \$500,000 |
| AH | Louis Sullivan Building of Newark<br>Restoration and Adaptive Reuse                                 | \$489,000 |
| AI | Brown-Harris Historic Cemetery<br>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<br>Amphitheater - Whitehall | \$300,000 |
| AS | Steubenville Grand Theater                                      | \$300,000 |
| AT | National Museum of the Great Lakes<br>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<br>Restoration and Nature Reserve | \$240,000 |
| BG | Pickaway County Memorial Hall                                      | \$225,000 |
| BH | Evendale Cultural Arts Center ADA<br>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<br>Performance Facility           | \$200,000 |
| BO | South Point Community Center Update and<br>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<br>Restoration           | \$150,000 |
| BX | Greenfield Historical Society Restoration<br>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<br>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<br>and Community Learning Hub | \$100,000 |
| CJ | Downtown Marion Community Culture and<br>Entertainment Zone            | \$100,000 |
| CK | Dublin Arts Council - Muirfield Drive<br>Project                       | \$100,000 |
| CL | Evendale Cultural Arts Center - ADA<br>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<br>Renovation                      | \$100,000 |

|    |                                                                                      |           |
|----|--------------------------------------------------------------------------------------|-----------|
| CV | Middletown Entertainment and Sports Venue                                            | \$100,000 |
| CW | Port Clinton Arts Garage                                                             | \$100,000 |
| CX | Portage Riverwalk Arts Infrastructure -<br>Oak Harbor                                | \$100,000 |
| CY | Ro-Na Theater Entertainment and Performing<br>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<br>Project                                 | \$100,000 |
| DD | The Music Settlement Center for<br>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<br>Community Center Restoration and<br>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<br>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<br>Revitalization | \$100,000 |
| DS | Leesburg Historic B & O Rail Depot                        | \$100,000 |
| DT | The Funk Music Hall of Fame and Exhibition<br>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<br>Humanity Center                  | \$56,000 |
| ED | Delhi Historical Society                                               | \$50,000 |
| EE | Willoughby Arts Education and Performing<br>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<br>Project                     | \$50,000 |
| EK | Zanesville Gateway District                                            | \$50,000 |
| EL | Zanesville Museum of Art Facility EIFS<br>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<br>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<br>Wapakoneta Museum | \$22,000 |
| FB | Shelby House Museum                                           | \$20,000 |
| FC | Muskingum County History (FKA Stone<br>Academy)               | \$15,668 |
| FD | Paulding County Historical Electrical<br>Wiring Project       | \$14,500 |

|    |                                                      |          |
|----|------------------------------------------------------|----------|
| FE | Jackson Center Museum Building<br>Improvements       | \$13,500 |
| FF | Scioto County Heritage Museum Restoration            | \$10,000 |
| FG | Auglaize County Historical Society Window<br>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 |
|---|---|---|---|---|

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