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Office of Research
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Legislative Budget
Office

H.B. 820
136th General Assembly

Bill Analysis

Version: As Introduced

Primary Sponsor: Rep. Deeter

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SUMMARY

- Requires each public school and chartered nonpublic school to test each school facility for radon according to a schedule determined by the Department of Education and Workforce.
- Authorizes a refundable credit against the state income or commercial activity tax (CAT) for installing a home radon mitigation system.
- Appropriates \$14 million in FY 2027 to be used to conduct radon testing of school facilities.

DETAILED ANALYSIS

Radon testing of school facilities

The bill requires the board of education or governing authority of each public and chartered nonpublic school to conduct radon testing of all school facilities. To facilitate the testing, the bill requires the Department of Education and Workforce to determine a method to divide all city, exempted village, local, and joint vocational school districts into four equal groups. The Department must then develop a schedule for testing that requires all schools within each group to complete initial testing in a specified calendar year that is no more than four years after the bill's effective date.¹

The board of education of each school district must test each school facility for radon according to the Department's schedule and in coordination with the Director of Health. A "school facility" under the bill includes any freestanding building owned or controlled by a board

¹ R.C. 3301.93.

of education or school governing body that is routinely used for educational, athletic, or extracurricular activities. Any radon testing conducted under the bill must be performed by a person licensed to do so. The governing authority of each community school, STEM school, college-preparatory boarding school, and chartered nonpublic school must conduct radon testing in the same manner as a school district and according to the same schedule as the school district in which the school is located.²

All subsequent radon testing must be conducted in accordance with the American National Standards Institute’s Protocol for Conducting Measurements of Radon and Radon Decay Products in Multifamily, School, Commercial, and Mixed-Use Buildings, MA-MFLB-2023, and any subsequent revisions to those standards.³

Radon mitigation credit

The bill authorizes a refundable credit against the state income or CAT for the installation of a home radon mitigation system. The credit equals the lesser of \$2,000 or the actual amount paid for a licensed radon mitigation system, including the cost of purchase and installation by a licensed radon mitigation contractor. The credit may be claimed once per year for each street address, and the same expenses cannot be claimed against both the income and CAT. The credit applies to taxable years and tax periods beginning on or after January 1, 2027.⁴

Appropriation

The bill appropriates \$14 million in FY 2027 to be used to conduct radon testing of school facilities under the bill.⁵

HISTORY

Action	Date
Introduced	04-13-26

ANHB0820IN-136/ts

² R.C. 3313.861(C), 3314.861, 3326.861, and 3328.861.

³ R.C. 3301.93.

⁴ R.C. 5747.88, 5747.98, 5751.55, and 5751.98; Section 3.

⁵ Sections 4 to 6.