As Introduced

136th General Assembly
Regular Session
2025-2026

H. B. No. 820

Representative Deeter

To amend sections 5747.98 and 5751.98 and to enact sections 3301.93, 3313.861, 3314.861, 3326.861, 3328.861, 5747.88, and 5751.55 of the Revised Code to require radon testing in school facilities, create home radon mitigation income and commercial activity tax credits, and to make an appropriation.

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

Section 1. That sections 5747.98 and 5751.98 be amended and sections 3301.93, 3313.861, 3314.861, 3326.861, 3328.861, 5747.88, and 5751.55 of the Revised Code be enacted to read as follows:

Sec. 3301.93. As used in this section, "school facility" means any free-standing building owned or controlled by a school district board of education that is routinely used for educational, athletic, or extracurricular activities.

The department of education and workforce shall determine a method to divide all city, exempted village, local, and joint vocational school districts into four equal groups to conduct radon testing of school facilities. The department shall develop a schedule for testing that requires all schools within each

group to complete initial testing in a specified calendar year that is not later than four years after the effective date of this section. All subsequent testing shall be 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.

Sec. 3313.861. (A) As used in this section, "school facility" means any free-standing building owned or controlled by a school district board of education that is routinely used for educational, athletic, or extracurricular activities.

(B) The board of education of each city, exempted village, local, and joint vocational school district shall test each school facility for radon according to the schedule developed by the department of education and workforce under section 3301.93 of the Revised Code. District boards shall conduct radon testing in coordination with the director of health in accordance with Chapter 3723. of the Revised Code.

(C) The governing authority of each chartered nonpublic school shall test each school facility for radon according to the same schedule as the school district in which the chartered nonpublic school is located.

(D) Any radon testing conducted under this section shall be performed by a person licensed to do so under Chapter 3723. of the Revised Code.

Sec. 3314.861. As used in this section, "school facility" means any free-standing building owned or controlled by the governing authority of a community school that is routinely used for educational, athletic, or extracurricular activities.

The governing authority of each community school shall test each school facility for radon according to the same schedule as the school district in which the community school is located, as determined by the department of education and workforce under section 3301.93 of the Revised Code.

Any radon testing conducted under this section shall be performed by a person licensed to do so under Chapter 3723. of the Revised Code.

Sec. 3326.861. As used in this section, "school facility" means any free-standing building owned or controlled by the governing body of a STEM school that is routinely used for educational, athletic, or extracurricular activities.

The governing body of each STEM school shall test each school facility for radon according to the same schedule as the school district in which the STEM school is located, as determined by the department of education and workforce under section 3301.93 of the Revised Code.

Any radon testing conducted under this section shall be performed by a person licensed to do so under Chapter 3723. of the Revised Code.

Sec. 3328.861. As used in this section, "school facility" means any free-standing building owned or controlled by the board of trustees of a college-preparatory boarding school that is routinely used for educational, athletic, or extracurricular activities.

The board of trustees of each college-preparatory boarding school shall test each school facility for radon according to the same schedule as the school district in which the college-preparatory boarding school is located, as determined by the

department of education and workforce under section 3301.93 of the Revised Code.

Any radon testing conducted under this section shall be performed by a person licensed to do so under Chapter 3723. of the Revised Code.

Sec. 5747.88. A refundable credit shall be allowed against a taxpayer's aggregate tax liability under section 5747.02 of the Revised Code for taxpayers who install a home radon mitigation system. For each street address at which the installation occurs, the amount of the credit shall equal the lesser of two thousand dollars or the amount spent by the taxpayer during the taxable year by the taxpayer to purchase and install the system, except that installation costs qualify for the credit only if paid to a person holding a valid license issued under Chapter 3723. of the Revised Code.

A taxpayer may not claim a credit under this section on the basis of expenses the taxpayer claimed a credit for under section 5751.55 of the Revised Code.

Sec. 5747.98. (A) To provide a uniform procedure for calculating a taxpayer's aggregate tax liability under section 5747.02 of the Revised Code, a taxpayer shall claim any credits to which the taxpayer is entitled in the following order:

Either the retirement income credit under division (B) of section 5747.055 of the Revised Code or the lump sum retirement income credits under divisions (C), (D), and (E) of that section;

Either the senior citizen credit under division (F) of section 5747.055 of the Revised Code or the lump sum distribution credit under division (G) of that section;

The dependent care credit under section 5747.054 of the Revised Code;

The credit for displaced workers who pay for job training under section 5747.27 of the Revised Code;

The twenty-dollar personal exemption credit under section 5747.022 of the Revised Code;

The joint filing credit under division (E) of section 5747.05 of the Revised Code;

The earned income credit under section 5747.71 of the Revised Code;

The nonrefundable credit for education expenses under section 5747.72 of the Revised Code;

The nonrefundable credit for donations to scholarship granting organizations under section 5747.73 of the Revised Code;

The nonrefundable credit for tuition paid to a nonchartered nonpublic school under section 5747.75 of the Revised Code;

The nonrefundable vocational job credit under section 5747.057 of the Revised Code;

The nonrefundable job retention credit under division (B) of section 5747.058 of the Revised Code;

The enterprise zone credit under section 5709.66 of the Revised Code;

The credit for beginning farmers who participate in a financial management program under division (B) of section 5747.77 of the Revised Code;

The credit for commercial vehicle operator training expenses under section 5747.82 of the Revised Code;

The nonrefundable welcome home Ohio (WHO) program credit under section 122.633 of the Revised Code;

The nonrefundable credit for transformational mixed use development tax credit certificate holders under section 5747.87 of the Revised Code;

The credit for selling or renting agricultural assets to beginning farmers under division (A) of section 5747.77 of the Revised Code;

The credit for purchases of qualifying grape production property under section 5747.28 of the Revised Code;

The small business investment credit under section 5747.81 of the Revised Code;

The nonrefundable lead abatement credit under section 5747.26 of the Revised Code;

The opportunity zone investment credit under section 5747.86 of the Revised Code;

The enterprise zone credits under section 5709.65 of the Revised Code;

The research and development credit under section 5747.331 of the Revised Code;

The credit for rehabilitating a historic building under section 5747.76 of the Revised Code;

The nonrefundable Ohio low-income housing tax credit under section 5747.83 of the Revised Code;

The nonrefundable affordable single-family home credit

under section 5747.84 of the Revised Code;

The nonresident credit under division (A) of section 5747.05 of the Revised Code;

The credit for a resident's out-of-state income under division (B) of section 5747.05 of the Revised Code;

The refundable motion picture and broadway theatrical production credit under section 5747.66 of the Revised Code;

The refundable jobs creation credit or job retention credit under division (A) of section 5747.058 of the Revised Code;

The refundable credit for taxes paid by a qualifying entity granted under section 5747.059 of the Revised Code;

The refundable credits for taxes paid by a qualifying pass-through entity granted under division (I) of section 5747.08 of the Revised Code;

The refundable credit under section 5747.80 of the Revised Code for losses on loans made to the Ohio venture capital program under sections 150.01 to 150.10 of the Revised Code;

The refundable credit for rehabilitating a historic building under section 5747.76 of the Revised Code;

The refundable credit under section 5747.39 of the Revised Code for taxes levied under section 5747.38 of the Revised Code paid by an electing pass-through entity;

The refundable radon mitigation credit under section 5747.88 of the Revised Code.

(B) For any credit, except the refundable credits enumerated in this section and the credit granted under division

(H) of section 5747.08 of the Revised Code, the amount of the credit for a taxable year shall not exceed the taxpayer's aggregate amount of tax due under section 5747.02 of the Revised Code, after allowing for any other credit that precedes it in the order required under this section. Any excess amount of a particular credit may be carried forward if authorized under the section creating that credit. Nothing in this chapter shall be construed to allow a taxpayer to claim, directly or indirectly, a credit more than once for a taxable year.

Sec. 5751.55. A refundable credit shall be allowed against the tax imposed under section 5751.02 of the Revised Code for a taxpayer who installs a home radon mitigation system. For each street address at which the installation occurs, the amount of the credit shall equal the lesser of two thousand dollars or the amount spent by the taxpayer during the calendar year to purchase and install the system, except that installation costs qualify for the credit only if paid to a person holding a valid license issued under Chapter 3723. of the Revised Code.

A taxpayer may not claim a credit under this section on the basis of expenses the taxpayer claimed a credit for under section 5747.88 of the Revised Code.

Sec. 5751.98. (A) To provide a uniform procedure for calculating the amount of tax due under this chapter, a taxpayer shall claim any credits to which it is entitled in the following order:

The nonrefundable jobs retention credit under division (B) of section 5751.50 of the Revised Code;

The nonrefundable credit for qualified research expenses under division (B) of section 5751.51 of the Revised Code;

The nonrefundable credit for a borrower's qualified research and development loan payments under division (B) of section 5751.52 of the Revised Code;

The nonrefundable credit for unused net operating losses under section 5751.53 of the Revised Code;

The refundable motion picture and broadway theatrical production credit under section 5751.54 of the Revised Code;

The refundable jobs creation credit or job retention credit under division (A) of section 5751.50 of the Revised Code;

The refundable radon mitigation credit under section 5751.55 of the Revised Code.

(B) For any credit except the refundable credits enumerated in this section, the amount of the credit for a tax period shall not exceed the tax due after allowing for any other credit that precedes it in the order required under this section. Any excess amount of a particular credit may be carried forward if authorized under the section creating the credit.

Section 2. That existing sections 5747.98 and 5751.98 of the Revised Code are hereby repealed.

Section 3. The enactment by this act of sections 5747.88 and 5751.55 of the Revised Code applies to taxable years and tax periods beginning on or after January 1, 2027.

Section 4. All items in this act are hereby appropriated as designated out of any moneys in the state treasury to the credit of the designated fund. For all operating appropriations made in this act, those in the first column are for fiscal year 2026 and those in the second column are for fiscal year 2027.

The operating appropriations made in this act are in addition to any other operating appropriations made for these fiscal years.

Section 5.

1	2	3	4	5
A		DOH DEPARTMENT OF HEALTH		
B	General Revenue Fund			
C	GRF 440454	Environmental Health/Radiation Protection	$0	$14,000,000
D	General Revenue Fund Total		$0	$14,000,000
E	TOTAL ALL BUDGET FUND GROUPS		$0	$14,000,000

ENVIRONMENTAL HEALTH/RADIATION PROTECTION

The foregoing appropriation item 440454, Environmental Health/Radiation Protection, shall be used to conduct radon testing of school facilities, in accordance with sections 3313.861, 3314.861, 3326.861, and 3328.861 of the Revised Code.

Section 6. Within the limits set forth in this act, the Director of Budget and Management shall establish accounts indicating the source and amount of funds for each appropriation made in this act, and shall determine the manner in which appropriation accounts shall be maintained. Expenditures from operating appropriations contained in this act shall be accounted for as though made in, and are subject to all applicable provisions of, H.B. 96 of the 136th General Assembly.