

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 1
sections 3301.93, 3313.861, 3314.861, 3326.861, 2
3328.861, 5747.88, and 5751.55 of the Revised 3
Code to require radon testing in school 4
facilities, create home radon mitigation income 5
and commercial activity tax credits, and to make 6
an appropriation. 7

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

Section 1. That sections 5747.98 and 5751.98 be amended 8
and sections 3301.93, 3313.861, 3314.861, 3326.861, 3328.861, 9
5747.88, and 5751.55 of the Revised Code be enacted to read as 10
follows: 11

Sec. 3301.93. As used in this section, "school facility" 12
means any free-standing building owned or controlled by a school 13
district board of education that is routinely used for 14
educational, athletic, or extracurricular activities. 15

The department of education and workforce shall determine 16
a method to divide all city, exempted village, local, and joint 17
vocational school districts into four equal groups to conduct 18
radon testing of school facilities. The department shall develop 19
a schedule for testing that requires all schools within each 20

group to complete initial testing in a specified calendar year 21
that is not later than four years after the effective date of 22
this section. All subsequent testing shall be in accordance with 23
the American national standards institute's protocol for 24
conducting measurements of radon and radon decay products in 25
multifamily, school, commercial, and mixed-use buildings, MA- 26
MFLB-2023, and any subsequent revisions to those standards. 27

Sec. 3313.861. (A) As used in this section, "school 28
facility" means any free-standing building owned or controlled 29
by a school district board of education that is routinely used 30
for educational, athletic, or extracurricular activities. 31

(B) The board of education of each city, exempted village, 32
local, and joint vocational school district shall test each 33
school facility for radon according to the schedule developed by 34
the department of education and workforce under section 3301.93 35
of the Revised Code. District boards shall conduct radon testing 36
in coordination with the director of health in accordance with 37
Chapter 3723. of the Revised Code. 38

(C) The governing authority of each chartered nonpublic 39
school shall test each school facility for radon according to 40
the same schedule as the school district in which the chartered 41
nonpublic school is located. 42

(D) Any radon testing conducted under this section shall 43
be performed by a person licensed to do so under Chapter 3723. 44
of the Revised Code. 45

Sec. 3314.861. As used in this section, "school facility" 46
means any free-standing building owned or controlled by the 47
governing authority of a community school that is routinely used 48
for educational, athletic, or extracurricular activities. 49

The governing authority of each community school shall 50
test each school facility for radon according to the same 51
schedule as the school district in which the community school is 52
located, as determined by the department of education and 53
workforce under section 3301.93 of the Revised Code. 54

Any radon testing conducted under this section shall be 55
performed by a person licensed to do so under Chapter 3723. of 56
the Revised Code. 57

Sec. 3326.861. As used in this section, "school facility" 58
means any free-standing building owned or controlled by the 59
governing body of a STEM school that is routinely used for 60
educational, athletic, or extracurricular activities. 61

The governing body of each STEM school shall test each 62
school facility for radon according to the same schedule as the 63
school district in which the STEM school is located, as 64
determined by the department of education and workforce under 65
section 3301.93 of the Revised Code. 66

Any radon testing conducted under this section shall be 67
performed by a person licensed to do so under Chapter 3723. of 68
the Revised Code. 69

Sec. 3328.861. As used in this section, "school facility" 70
means any free-standing building owned or controlled by the 71
board of trustees of a college-preparatory boarding school that 72
is routinely used for educational, athletic, or extracurricular 73
activities. 74

The board of trustees of each college-preparatory boarding 75
school shall test each school facility for radon according to 76
the same schedule as the school district in which the college- 77
preparatory boarding school is located, as determined by the 78

department of education and workforce under section 3301.93 of 79
the Revised Code. 80

Any radon testing conducted under this section shall be 81
performed by a person licensed to do so under Chapter 3723. of 82
the Revised Code. 83

Sec. 5747.88. A refundable credit shall be allowed against 84
a taxpayer's aggregate tax liability under section 5747.02 of 85
the Revised Code for taxpayers who install a home radon 86
mitigation system. For each street address at which the 87
installation occurs, the amount of the credit shall equal the 88
lesser of two thousand dollars or the amount spent by the 89
taxpayer during the taxable year by the taxpayer to purchase and 90
install the system, except that installation costs qualify for 91
the credit only if paid to a person holding a valid license 92
issued under Chapter 3723. of the Revised Code. 93

A taxpayer may not claim a credit under this section on 94
the basis of expenses the taxpayer claimed a credit for under 95
section 5751.55 of the Revised Code. 96

Sec. 5747.98. (A) To provide a uniform procedure for 97
calculating a taxpayer's aggregate tax liability under section 98
5747.02 of the Revised Code, a taxpayer shall claim any credits 99
to which the taxpayer is entitled in the following order: 100

Either the retirement income credit under division (B) of 101
section 5747.055 of the Revised Code or the lump sum retirement 102
income credits under divisions (C), (D), and (E) of that 103
section; 104

Either the senior citizen credit under division (F) of 105
section 5747.055 of the Revised Code or the lump sum 106
distribution credit under division (G) of that section; 107

The dependent care credit under section 5747.054 of the Revised Code;	108 109
The credit for displaced workers who pay for job training under section 5747.27 of the Revised Code;	110 111
The twenty-dollar personal exemption credit under section 5747.022 of the Revised Code;	112 113
The joint filing credit under division (E) of section 5747.05 of the Revised Code;	114 115
The earned income credit under section 5747.71 of the Revised Code;	116 117
The nonrefundable credit for education expenses under section 5747.72 of the Revised Code;	118 119
The nonrefundable credit for donations to scholarship granting organizations under section 5747.73 of the Revised Code;	120 121 122
The nonrefundable credit for tuition paid to a nonchartered nonpublic school under section 5747.75 of the Revised Code;	123 124 125
The nonrefundable vocational job credit under section 5747.057 of the Revised Code;	126 127
The nonrefundable job retention credit under division (B) of section 5747.058 of the Revised Code;	128 129
The enterprise zone credit under section 5709.66 of the Revised Code;	130 131
The credit for beginning farmers who participate in a financial management program under division (B) of section 5747.77 of the Revised Code;	132 133 134

The credit for commercial vehicle operator training	135
expenses under section 5747.82 of the Revised Code;	136
The nonrefundable welcome home Ohio (WHO) program credit	137
under section 122.633 of the Revised Code;	138
The nonrefundable credit for transformational mixed use	139
development tax credit certificate holders under section 5747.87	140
of the Revised Code;	141
The credit for selling or renting agricultural assets to	142
beginning farmers under division (A) of section 5747.77 of the	143
Revised Code;	144
The credit for purchases of qualifying grape production	145
property under section 5747.28 of the Revised Code;	146
The small business investment credit under section 5747.81	147
of the Revised Code;	148
The nonrefundable lead abatement credit under section	149
5747.26 of the Revised Code;	150
The opportunity zone investment credit under section	151
5747.86 of the Revised Code;	152
The enterprise zone credits under section 5709.65 of the	153
Revised Code;	154
The research and development credit under section 5747.331	155
of the Revised Code;	156
The credit for rehabilitating a historic building under	157
section 5747.76 of the Revised Code;	158
The nonrefundable Ohio low-income housing tax credit under	159
section 5747.83 of the Revised Code;	160
The nonrefundable affordable single-family home credit	161

under section 5747.84 of the Revised Code;	162
The nonresident credit under division (A) of section 5747.05 of the Revised Code;	163 164
The credit for a resident's out-of-state income under division (B) of section 5747.05 of the Revised Code;	165 166
The refundable motion picture and Broadway theatrical production credit under section 5747.66 of the Revised Code;	167 168
The refundable jobs creation credit or job retention credit under division (A) of section 5747.058 of the Revised Code;	169 170 171
The refundable credit for taxes paid by a qualifying entity granted under section 5747.059 of the Revised Code;	172 173
The refundable credits for taxes paid by a qualifying pass-through entity granted under division (I) of section 5747.08 of the Revised Code;	174 175 176
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;	177 178 179
The refundable credit for rehabilitating a historic building under section 5747.76 of the Revised Code;	180 181
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;	182 183 184
<u>The refundable radon mitigation credit under section 5747.88 of the Revised Code.</u>	185 186
(B) For any credit, except the refundable credits enumerated in this section and the credit granted under division	187 188

(H) of section 5747.08 of the Revised Code, the amount of the 189
credit for a taxable year shall not exceed the taxpayer's 190
aggregate amount of tax due under section 5747.02 of the Revised 191
Code, after allowing for any other credit that precedes it in 192
the order required under this section. Any excess amount of a 193
particular credit may be carried forward if authorized under the 194
section creating that credit. Nothing in this chapter shall be 195
construed to allow a taxpayer to claim, directly or indirectly, 196
a credit more than once for a taxable year. 197

Sec. 5751.55. A refundable credit shall be allowed against 198
the tax imposed under section 5751.02 of the Revised Code for a 199
taxpayer who installs a home radon mitigation system. For each 200
street address at which the installation occurs, the amount of 201
the credit shall equal the lesser of two thousand dollars or the 202
amount spent by the taxpayer during the calendar year to 203
purchase and install the system, except that installation costs 204
qualify for the credit only if paid to a person holding a valid 205
license issued under Chapter 3723. of the Revised Code. 206

A taxpayer may not claim a credit under this section on 207
the basis of expenses the taxpayer claimed a credit for under 208
section 5747.88 of the Revised Code. 209

Sec. 5751.98. (A) To provide a uniform procedure for 210
calculating the amount of tax due under this chapter, a taxpayer 211
shall claim any credits to which it is entitled in the following 212
order: 213

The nonrefundable jobs retention credit under division (B) 214
of section 5751.50 of the Revised Code; 215

The nonrefundable credit for qualified research expenses 216
under division (B) of section 5751.51 of the Revised Code; 217

The nonrefundable credit for a borrower's qualified research and development loan payments under division (B) of section 5751.52 of the Revised Code;	218 219 220
The nonrefundable credit for unused net operating losses under section 5751.53 of the Revised Code;	221 222
The refundable motion picture and Broadway theatrical production credit under section 5751.54 of the Revised Code;	223 224
The refundable jobs creation credit or job retention credit under division (A) of section 5751.50 of the Revised Code;	225 226 227
<u>The refundable radon mitigation credit under section 5751.55 of the Revised Code.</u>	228 229
(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.	230 231 232 233 234 235
Section 2. That existing sections 5747.98 and 5751.98 of the Revised Code are hereby repealed.	236 237
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.	238 239 240
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.	241 242 243 244 245

The operating appropriations made in this act are in addition to 246
any other operating appropriations made for these fiscal years. 247

Section 5. 248
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	1	2	3	4	5	
A			DOH DEPARTMENT OF HEALTH			
B			General Revenue Fund			
C	GRF	440454	Environmental	\$0	\$14,000,000	
			Health/Radiation Protection			
D			General Revenue Fund Total	\$0	\$14,000,000	
E			TOTAL ALL BUDGET FUND GROUPS	\$0	\$14,000,000	
			ENVIRONMENTAL HEALTH/RADIATION PROTECTION			250
			The foregoing appropriation item 440454, Environmental			251
			Health/Radiation Protection, shall be used to conduct radon			252
			testing of school facilities, in accordance with sections			253
			3313.861, 3314.861, 3326.861, and 3328.861 of the Revised Code.			254
			Section 6. Within the limits set forth in this act, the			255
			Director of Budget and Management shall establish accounts			256
			indicating the source and amount of funds for each appropriation			257
			made in this act, and shall determine the manner in which			258
			appropriation accounts shall be maintained. Expenditures from			259
			operating appropriations contained in this act shall be			260
			accounted for as though made in, and are subject to all			261
			applicable provisions of, H.B. 96 of the 136th General Assembly.			262