

**As Introduced**

**136th General Assembly  
Regular Session  
2025-2026**

**S. B. No. 141**

**Senator Hicks-Hudson  
Cosponsors: Senators DeMora, Ingram**

---

To amend section 5705.19 and to enact section 1  
307.852 of the Revised Code to authorize 2  
counties and other political subdivisions to 3  
place on the ballot tax levies supporting pre- 4  
kindergarten programs and to establish 5  
conditions on a county's use of moneys derived 6  
from the levied tax. 7

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

**Section 1.** That section 5705.19 be amended and section 8  
307.852 of the Revised Code be enacted to read as follows: 9

**Sec. 307.852.** (A) The board of county commissioners of any 10  
county shall appropriate money derived from a tax levied 11  
pursuant to division (BBB) of section 5705.19 of the Revised 12  
Code to one or more nonprofit entities organized under the laws 13  
of this state, exempt from federal income taxation under section 14  
501(a) of the Internal Revenue Code as an organization described 15  
under section 501(c) (3) of the Internal Revenue Code, and 16  
located in the county, if the board determines that each entity 17  
meets the requirements of division (B) of this section. 18

(B) To be eligible to receive money under this section, a 19

not-for-profit entity shall provide assurances to the board of 20  
county commissioners that the entity shall dispense the money 21  
directly to child care centers and preschool programs that are 22  
all of the following: 23

(1) Licensed under Chapter 5104. of the Revised Code or 24  
sections 3301.52 to 3301.59 of the Revised Code; 25

(2) Rated in the middle ratings tier or higher under the 26  
step up to quality program established by section 5104.29 of the 27  
Revised Code; 28

(3) Providers of early learning and development services 29  
to children who are at least four years of age, but not yet 30  
attending kindergarten. 31

An entity also shall provide assurances to the board that, 32  
when dispensing money directly to child care centers and 33  
preschool programs, the entity, centers, and programs shall 34  
prioritize assisting children and families with incomes not 35  
exceeding four hundred per cent of the federal poverty line with 36  
the costs of pre-kindergarten. 37

(C) If the board of county commissioners finds that a not- 38  
for-profit entity has improperly used money appropriated under 39  
this section, the board shall adopt and certify to the entity a 40  
resolution demanding that the entity refund the improperly used 41  
money. If the entity does not refund the money within a 42  
reasonable period of time, the board shall adopt a resolution 43  
directing the prosecuting attorney to bring a civil action to 44  
recover the money. 45

**Sec. 5705.19.** This section does not apply to school 46  
districts, county school financing districts, or lake facilities 47  
authorities. 48

The taxing authority of any subdivision at any time and in any year, by vote of two-thirds of all the members of the taxing authority, may declare by resolution and certify the resolution to the board of elections not less than ninety days before the election upon which it will be voted that the amount of taxes that may be raised within the ten-mill limitation will be insufficient to provide for the necessary requirements of the subdivision and that it is necessary to levy a tax in excess of that limitation for any of the following purposes:

(A) For current expenses of the subdivision, except that the total levy for current expenses of a detention facility district or district organized under section 2151.65 of the Revised Code shall not exceed two mills and that the total levy for current expenses of a combined district organized under sections 2151.65 and 2152.41 of the Revised Code shall not exceed four mills;

(B) For the payment of debt charges on certain described bonds, notes, or certificates of indebtedness of the subdivision issued subsequent to January 1, 1925;

(C) For the debt charges on all bonds, notes, and certificates of indebtedness issued and authorized to be issued prior to January 1, 1925;

(D) For a public library of, or supported by, the subdivision under whatever law organized or authorized to be supported;

(E) For a municipal university, not to exceed two mills over the limitation of one mill prescribed in section 3349.13 of the Revised Code;

(F) For the construction or acquisition of any specific

permanent improvement or class of improvements that the taxing	78
authority of the subdivision may include in a single bond issue;	79
(G) For the general construction, reconstruction,	80
resurfacing, and repair of streets, roads, and bridges in	81
municipal corporations, counties, or townships;	82
(H) For parks and recreational purposes;	83
(I) For providing and maintaining fire apparatus,	84
mechanical resuscitators, underwater rescue and recovery	85
equipment, or other fire equipment and appliances, buildings and	86
sites therefor, or sources of water supply and materials	87
therefor, for the establishment and maintenance of lines of	88
fire-alarm communications, for the payment of firefighting	89
companies or permanent, part-time, or volunteer firefighting,	90
emergency medical service, administrative, or communications	91
personnel to operate the same, including the payment of any	92
employer contributions required for such personnel under section	93
145.48 or 742.34 of the Revised Code, for the purchase of	94
ambulance equipment, for the provision of ambulance, paramedic,	95
or other emergency medical services operated by a fire	96
department or firefighting company, or for the payment of other	97
related costs;	98
(J) For providing and maintaining motor vehicles,	99
communications, other equipment, buildings, and sites for such	100
buildings used directly in the operation of a police department,	101
for the payment of salaries of permanent or part-time police,	102
communications, or administrative personnel to operate the same,	103
including the payment of any employer contributions required for	104
such personnel under section 145.48 or 742.33 of the Revised	105
Code, for the payment of the costs incurred by townships as a	106
result of contracts made with other political subdivisions in	107

order to obtain police protection, for the provision of	108
ambulance or emergency medical services operated by a police	109
department, or for the payment of other related costs;	110
(K) For the maintenance and operation of a county home or	111
detention facility;	112
(L) For community developmental disabilities programs and	113
services pursuant to Chapter 5126. of the Revised Code, except	114
that such levies shall be subject to the procedures and	115
requirements of section 5705.222 of the Revised Code;	116
(M) For regional planning;	117
(N) For a county's share of the cost of maintaining and	118
operating schools, district detention facilities, forestry	119
camps, or other facilities, or any combination thereof,	120
established under section 2151.65 or 2152.41 of the Revised Code	121
or both of those sections;	122
(O) For providing for flood defense, providing and	123
maintaining a flood wall or pumps, and other purposes to prevent	124
floods;	125
(P) For maintaining and operating sewage disposal plants	126
and facilities;	127
(Q) For the purpose of purchasing, acquiring,	128
constructing, enlarging, improving, equipping, repairing,	129
maintaining, or operating, or any combination of the foregoing,	130
a county transit system pursuant to sections 306.01 to 306.13 of	131
the Revised Code, or of making any payment to a board of county	132
commissioners operating a transit system or a county transit	133
board pursuant to section 306.06 of the Revised Code;	134
(R) For the subdivision's share of the cost of acquiring	135

or constructing any schools, forestry camps, detention facilities, or other facilities, or any combination thereof, under section 2151.65 or 2152.41 of the Revised Code or both of those sections;	136 137 138 139
(S) For the prevention, control, and abatement of air pollution;	140 141
(T) For maintaining and operating cemeteries;	142
(U) For providing ambulance service, emergency medical service, or both;	143 144
(V) For providing for the collection and disposal of garbage or refuse, including yard waste;	145 146
(W) For the payment of the police officer employers' contribution or the firefighter employers' contribution required under sections 742.33 and 742.34 of the Revised Code;	147 148 149
(X) For the construction and maintenance of a drainage improvement pursuant to section 6131.52 of the Revised Code;	150 151
(Y) For providing or maintaining senior citizens services or facilities as authorized by section 307.694, 307.85, 505.70, or 505.706 or division (EE) of section 717.01 of the Revised Code;	152 153 154 155
(Z) For the provision and maintenance of zoological park services and facilities as authorized under section 307.76 of the Revised Code;	156 157 158
(AA) For the maintenance and operation of a free public museum of art, science, or history;	159 160
(BB) For the establishment and operation of a 9-1-1 system, as defined in section 128.01 of the Revised Code;	161 162

(CC) For the purpose of acquiring, rehabilitating, or 163  
developing rail property or rail service. As used in this 164  
division, "rail property" and "rail service" have the same 165  
meanings as in section 4981.01 of the Revised Code. This 166  
division applies only to a county, township, or municipal 167  
corporation. 168

(DD) For the purpose of acquiring property for, 169  
constructing, operating, and maintaining community centers as 170  
provided for in section 755.16 of the Revised Code; 171

(EE) For the creation and operation of an office or joint 172  
office of economic development, for any economic development 173  
purpose of the office, and to otherwise provide for the 174  
establishment and operation of a program of economic development 175  
pursuant to sections 307.07 and 307.64 of the Revised Code, or 176  
to the extent that the expenses of a county land reutilization 177  
corporation organized under Chapter 1724. of the Revised Code 178  
are found by the board of county commissioners to constitute the 179  
promotion of economic development, for the payment of such 180  
operations and expenses; 181

(FF) For the purpose of acquiring, establishing, 182  
constructing, improving, equipping, maintaining, or operating, 183  
or any combination of the foregoing, a township airport, landing 184  
field, or other air navigation facility pursuant to section 185  
505.15 of the Revised Code; 186

(GG) For the payment of costs incurred by a township as a 187  
result of a contract made with a county pursuant to section 188  
505.263 of the Revised Code in order to pay all or any part of 189  
the cost of constructing, maintaining, repairing, or operating a 190  
water supply improvement; 191

(HH) For a board of township trustees to acquire, other 192  
than by appropriation, an ownership interest in land, water, or 193  
wetlands, or to restore or maintain land, water, or wetlands in 194  
which the board has an ownership interest, not for purposes of 195  
recreation, but for the purposes of protecting and preserving 196  
the natural, scenic, open, or wooded condition of the land, 197  
water, or wetlands against modification or encroachment 198  
resulting from occupation, development, or other use, which may 199  
be styled as protecting or preserving "greenspace" in the 200  
resolution, notice of election, or ballot form. Except as 201  
otherwise provided in this division, land is not acquired for 202  
purposes of recreation, even if the land is used for 203  
recreational purposes, so long as no building, structure, or 204  
fixture used for recreational purposes is permanently attached 205  
or affixed to the land. Except as otherwise provided in this 206  
division, land that previously has been acquired in a township 207  
for these greenspace purposes may subsequently be used for 208  
recreational purposes if the board of township trustees adopts a 209  
resolution approving that use and no building, structure, or 210  
fixture used for recreational purposes is permanently attached 211  
or affixed to the land. The authorization to use greenspace land 212  
for recreational use does not apply to land located in a 213  
township that had a population, at the time it passed its first 214  
greenspace levy, of more than thirty-eight thousand within a 215  
county that had a population, at that time, of at least eight 216  
hundred sixty thousand. 217

(II) For the support by a county of a crime victim 218  
assistance program that is provided and maintained by a county 219  
agency or a private, nonprofit corporation or association under 220  
section 307.62 of the Revised Code; 221

(JJ) For any or all of the purposes set forth in divisions 222



(I) and (J) of this section. This division applies only to a	223
municipal corporation or a township.	224
(KK) For a countywide public safety communications system	225
under section 307.63 of the Revised Code. This division applies	226
only to counties.	227
(LL) For the support by a county of criminal justice	228
services under section 307.45 of the Revised Code;	229
(MM) For the purpose of maintaining and operating a jail	230
or other detention facility as defined in section 2921.01 of the	231
Revised Code;	232
(NN) For purchasing, maintaining, or improving, or any	233
combination of the foregoing, real estate on which to hold, and	234
the operating expenses of, agricultural fairs operated by a	235
county agricultural society or independent agricultural society	236
under Chapter 1711. of the Revised Code. This division applies	237
only to a county.	238
(OO) For constructing, rehabilitating, repairing, or	239
maintaining sidewalks, walkways, trails, bicycle pathways, or	240
similar improvements, or acquiring ownership interests in land	241
necessary for the foregoing improvements;	242
(PP) For both of the purposes set forth in divisions (G)	243
and (OO) of this section.	244
(QQ) For both of the purposes set forth in divisions (H)	245
and (HH) of this section. This division applies only to a	246
township.	247
(RR) For the legislative authority of a municipal	248
corporation, board of county commissioners of a county, or board	249
of township trustees of a township to acquire agricultural	250

easements, as defined in section 5301.67 of the Revised Code,	251
and to supervise and enforce the easements.	252
(SS) For both of the purposes set forth in divisions (BB)	253
and (KK) of this section. This division applies only to a	254
county.	255
(TT) For the maintenance and operation of a facility that	256
is organized in whole or in part to promote the sciences and	257
natural history under section 307.761 of the Revised Code.	258
(UU) For the creation and operation of a county land	259
reutilization corporation and for any programs or activities of	260
the corporation found by the board of directors of the	261
corporation to be consistent with the purposes for which the	262
corporation is organized;	263
(VV) For construction and maintenance of improvements and	264
expenses of soil and water conservation district programs under	265
Chapter 940. of the Revised Code;	266
(WW) For the OSU extension fund created under section	267
3335.35 of the Revised Code for the purposes prescribed under	268
section 3335.36 of the Revised Code for the benefit of the	269
citizens of a county. This division applies only to a county.	270
(XX) For a municipal corporation that withdraws or	271
proposes by resolution to withdraw from a regional transit	272
authority under section 306.55 of the Revised Code to provide	273
transportation services for the movement of persons within,	274
from, or to the municipal corporation;	275
(YY) For any combination of the purposes specified in	276
divisions (NN), (VV), and (WW) of this section. This division	277
applies only to a county.	278

(ZZ) For any combination of the following purposes: the 279  
acquisition, construction, improvement, or maintenance of 280  
buildings, equipment, and supplies for police, firefighting, or 281  
emergency medical services; the construction, reconstruction, 282  
resurfacing, or repair of streets, roads, and bridges; or for 283  
general infrastructure projects. This division applies only to a 284  
township or municipal corporation. 285

(AAA) For any combination of the purposes specified in 286  
divisions (G), (K), (N), (O), (P), (X), (BB), and (MM) of this 287  
section, for the acquisition, construction or maintenance of 288  
county facilities, or for the acquisition of or improvements to 289  
land. This division applies only to a county. 290

(BBB) For the support of pre-kindergarten programs and 291  
services. This division applies only to a county. 292

The resolution shall be confined to the purpose or 293  
purposes described in one division of this section, to which the 294  
revenue derived therefrom shall be applied. The existence in any 295  
other division of this section of authority to levy a tax for 296  
any part or all of the same purpose or purposes does not 297  
preclude the use of such revenues for any part of the purpose or 298  
purposes of the division under which the resolution is adopted. 299

The resolution shall specify the amount of the increase in 300  
rate that it is necessary to levy, the purpose of that increase 301  
in rate, and the number of years during which the increase in 302  
rate shall be in effect, which may or may not include a levy 303  
upon the duplicate of the current year. The number of years may 304  
be any number not exceeding five, except as follows: 305

(1) When the additional rate is for the payment of debt 306  
charges, the increased rate shall be for the life of the 307

indebtedness.	308
(2) When the additional rate is for any of the following,	309
the increased rate shall be for a continuing period of time:	310
(a) For the current expenses for a detention facility	311
district, a district organized under section 2151.65 of the	312
Revised Code, or a combined district organized under sections	313
2151.65 and 2152.41 of the Revised Code;	314
(b) For providing a county's share of the cost of	315
maintaining and operating schools, district detention	316
facilities, forestry camps, or other facilities, or any	317
combination thereof, established under section 2151.65 or	318
2152.41 of the Revised Code or under both of those sections.	319
(3) When the additional rate is for either of the	320
following, the increased rate may be for a continuing period of	321
time:	322
(a) For the purposes set forth in division (I), (J), (U),	323
(JJ), or (KK) of this section;	324
(b) For the maintenance and operation of a joint	325
recreation district.	326
(4) When the increase is for the purpose or purposes set	327
forth in division (D), (G), (H), (T), (Z), (CC), or (PP) of this	328
section, the tax levy may be for any specified number of years	329
or for a continuing period of time, as set forth in the	330
resolution.	331
(5) When the increase is for the purpose set forth in	332
division (ZZ) or (AAA) of this section, the tax levy may be for	333
any number of years not exceeding ten.	334
A levy for one of the purposes set forth in division (G),	335

(I), (J), (U), or (JJ) of this section may be reduced pursuant 336  
to section 5705.261 or 5705.31 of the Revised Code. A levy for 337  
one of the purposes set forth in division (G), (I), (J), (U), or 338  
(JJ) of this section may also be terminated or permanently 339  
reduced by the taxing authority if it adopts a resolution 340  
stating that the continuance of the levy is unnecessary and the 341  
levy shall be terminated or that the millage is excessive and 342  
the levy shall be decreased by a designated amount. 343

A resolution of a detention facility district, a district 344  
organized under section 2151.65 of the Revised Code, or a 345  
combined district organized under both sections 2151.65 and 346  
2152.41 of the Revised Code may include both current expenses 347  
and other purposes, provided that the resolution shall apportion 348  
the annual rate of levy between the current expenses and the 349  
other purpose or purposes. The apportionment need not be the 350  
same for each year of the levy, but the respective portions of 351  
the rate actually levied each year for the current expenses and 352  
the other purpose or purposes shall be limited by the 353  
apportionment. 354

Whenever a board of county commissioners, acting either as 355  
the taxing authority of its county or as the taxing authority of 356  
a sewer district or subdistrict created under Chapter 6117. of 357  
the Revised Code, by resolution declares it necessary to levy a 358  
tax in excess of the ten-mill limitation for the purpose of 359  
constructing, improving, or extending sewage disposal plants or 360  
sewage systems, the tax may be in effect for any number of years 361  
not exceeding twenty, and the proceeds of the tax, 362  
notwithstanding the general provisions of this section, may be 363  
used to pay debt charges on any obligations issued and 364  
outstanding on behalf of the subdivision for the purposes 365  
enumerated in this paragraph, provided that any such obligations 366

have been specifically described in the resolution. 367

A resolution adopted by the legislative authority of a 368  
municipal corporation that is for the purpose in division (XX) 369  
of this section may be combined with the purpose provided in 370  
section 306.55 of the Revised Code, by vote of two-thirds of all 371  
members of the legislative authority. The legislative authority 372  
may certify the resolution to the board of elections as a 373  
combined question. The question appearing on the ballot shall be 374  
as provided in section 5705.252 of the Revised Code. 375

A levy for the purpose set forth in division (BB) of this 376  
section may be imposed in all or a portion of the territory of a 377  
subdivision. If the 9-1-1 system to be established and operated 378  
with levy funds excludes territory located within the 379  
subdivision, the resolution adopted under this section, or a 380  
resolution proposing to renew such a levy that was imposed in 381  
all of the territory of the subdivision, may describe the area 382  
served or to be served by the system and specify that the 383  
proposed tax would be imposed only in the areas receiving or to 384  
receive the service. Upon passage of such a resolution, the 385  
board of elections shall submit the question of the tax levy 386  
only to those electors residing in the area or areas in which 387  
the tax would be imposed. If the 9-1-1 system would serve the 388  
entire subdivision, the resolution shall not exclude territory 389  
from the tax levy. 390

The resolution shall go into immediate effect upon its 391  
passage, and no publication of the resolution is necessary other 392  
than that provided for in the notice of election. 393

When the electors of a subdivision or, in the case of a 394  
qualifying library levy for the support of a library association 395  
or private corporation, the electors of the association library 396

district or, in the case of a 9-1-1 system levy serving only a 397  
portion of the territory of a subdivision, the electors of the 398  
portion of the subdivision in which the levy would be imposed 399  
have approved a tax levy under this section, the taxing 400  
authority of the subdivision may anticipate a fraction of the 401  
proceeds of the levy and issue anticipation notes in accordance 402  
with section 5705.191 or 5705.193 of the Revised Code.— 403

**Section 2.** That existing section 5705.19 of the Revised 404  
Code is hereby repealed. 405